



Budget 2027

Overview and Frequently Asked Questions (FAQ) for Early Learning and Childcare Providers, October 2026

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Overview

Early Learning and Childcare: Current Funding

In 2027, the Department of Children, Disability and Equality (DCDE) funding for the early learning and childcare sector will be €1.65 billion, an increase of €161.8 million (11%) on last year's funding. The funding in 2027 for the early learning and childcare sector provides for:

- An increase in the number of children accessing the National Childcare Scheme (NCS), with **293,000** children over the course of 2027 expected to benefit. This represents an increase of **16,000** children or 6%.
- In addition, there will be other significant enhancements to the NCS from September 2027. Specifically:
 - The minimum or universal hourly subsidy rate for children up to senior infants will increase from **€2.14 to €2.50**. The minimum or universal hourly subsidy rate for children from 1st class upwards will remain at €2.14.
 - The base (lower) threshold for the income-assessed subsidy will increase from **€34,000 to €38,500**.
 - Multiple Child Discounts (MCD) will increase from **€5,500 to €6,000** for families with 2 children and from **€11,000 to €12,500** for families with 3 or more children.
- These enhancements to the NCS mean families that use more hours benefit from greater supports. It means that families below the relative income poverty line will continue to benefit from maximum subsidies under the Scheme. It also means larger families get greater supports through the Scheme;
- The continued implementation of the Core Funding scheme for the fifth programme year and into the sixth programme year from September 2027, supporting capacity growth of 3.75%, maintenance of fees at 2021 levels for most providers and an 11% reduction to the maximum weekly fee caps. Core Funding will also support possible additional cost of increases in minimum rates of pay for early years educators and school-age childcare practitioners from September 2027 through independently negotiated rates of pay by the Early Years Services Joint Labour Committee;
- The continuation of the ECCE programme that will benefit up to 100,000 children in 2027, over 96% of the eligible cohort;
- The continuation of the Access and Inclusion Model (AIM) to ensure that approximately 8,450 children with a disability can access targeted AIM supports to assist in their meaningful participation in the ECCE Programme and continue to make available AIM supports to ECCE-age children in early learning and care settings beyond time spent in the ECCE programme – both in term and out. It will also support a 6% increase in the AIM Level 7 capitation rate. Additional funding in 2027 will also support

the extension of AIM to children under 3 years old from September 2027. An estimated 1,000 children are expected to benefit;

- The continued rollout of Equal Start, providing a mix of universal and targeted supports to ensure children and families who are experiencing disadvantage can access and fully participate in early learning and childcare services, including staffing supports to an estimated 944 services with an Equal Start priority designation, and Bia Blasta, the pre-school nutrition programme which provides funding for services to provide a simple, nutritious meal to ECCE-age children; and
- The delivery of a range of regulatory and quality supports to progress key policy commitments under First 5 and the Programme for Government, alongside the continued development of the registration and inspection system, including supporting the implementation of the new school-age childcare regulations.

Early Learning and Childcare: Capital Funding

Some €38 million in capital funding is being made available in 2027 for the early learning childcare capital programmes.

This funding will allow for the continued delivery of State-led services.

The focus in State-led services will be to support an increase in capacity to meet demand for affordable, accessible, high-quality early learning and childcare that is not otherwise being delivered, and on full day provision particularly for younger children. Depending on the specific circumstances of each site, the Department may acquire buildings outright and/or provide funding to fit out premises.

Where required, the Department will identify high-quality not-for-profit providers to operate these new services. An operator selection process has already been conducted for one site, and work is now underway to design the fit-out works required. Two other proposed sites already have high-quality not for profit operators attached. Information on the operator selection process for other sites will be issued in due course.

The 2027 capital allocation will also allow Building Blocks Extension Scheme projects to continue to be funded next year including a new group of Building Blocks grantees which will be announced in the coming weeks. Both phases of the Building Blocks Scheme are supporting existing services to expand their full day provision, particularly for children under 3 years old.

Frequently Asked Questions

National Childcare Scheme (NCS)

1. How will Budget 2027 benefit families availing of the NCS?

An additional €53.9 million was announced for the NCS, bringing investment in that Scheme up to €647.8 million in 2027, representing a 9% increase on the 2026 allocation.

This allocation builds in the growth in the uptake and use of NCS with 16,000 additional children expecting to benefit from the scheme in 2027. From September 2027, the following changes to the NCS subsidies will also apply:

- A universal subsidy of €2.50 per hour available to all children availing of early learning and childcare up to and including Senior Infants. A universal rate of €2.14 per hour is available to all children from 1st class up to the age of 15 years.
- The base (lower) threshold for the income-assessed subsidy will increase from €34,000 to €38,500. Additionally, increases to both Multiple Child Discounts (MCD) will be introduced, with an increase from €5,500 to €6,000 for families with 2 children, while the discount for families with 3 or more children will increase from €11,000 to €12,500.

It is estimated that approximately 293,000 children will benefit from this NCS in 2027.

2. I have not signed up for the NCS – can I join it now?

Any Tusla registered early learning and childcare provider – centre-based or childminder - can register for the NCS at any time. Full details are available from Pobal on the Provider Portal. Support and advice on registering a service is available from Pobal and local City/County Childcare Committees (CCC).

3. What should I tell parents who are not in the NCS but want to join?

Parents should go to the dedicated NCS website www.ncs.gov.ie for all information on the NCS, including how to apply.

4. How do parents keep up-to-date on developments related to the NCS?

The Department promotes the NCS and updates related to the Scheme through www.ncs.gov.ie, social media and other means.

5. Can the NCS subsidy change be introduced in mid-August or January instead of September to facilitate providers at the busiest month of the year?

The change to the NCS universal subsidy for children up to and including Senior Infants, and the changes to the base (lower) threshold of the income-assessed subsidy and associated Multiple Child Discounts, will be introduced in September 2027.

ECCE Programme (ECCE)

6. How is the ECCE Programme being funded?

€249.1 million in funding will be made available in 2027 for the ECCE programme - with up to 100,000 children expected to benefit from the programme in 2027.

Payment under the ECCE programme is by way of capitation, payable in respect of each eligible child enrolled, which is paid directly to the provider. The weekly ECCE capitation rate is €69.00 per child attending on a full-time basis.

7. Will the ECCE capitation rate be increased?

There is no change to the ECCE capitation rate. However, service providers can also access the Core Funding Base Rate allocation per child for 15 hours of the ECCE programme at a rate of €0.85 per hour for the 2026/27 programme year. This ensures a combined minimum allocation of €81.75 per child per week (€69 in ECCE Capitation and €12.75 in the Core Funding Base Rate).

This minimum is before the application of graduate premiums (which are paid at a rate of €4.44 per hour for Graduate Managers and €4.44 for Graduate Lead Educators), targeted measures (which includes a flat rate allocation of €5,000 for services registered with Tusla as sessional only and a minimum Core Funding Base Rate allocation, which is €14,400) and ring-fenced funding for improving staff pay and conditions.

The Core Funding Base Rate will increase for year 6 of the Scheme (from next September).

Access and Inclusion Model (AIM)

8. Will supports under the Access and Inclusion Model continue to be available?

AIM supports will continue to be available in 2027. The Access and Inclusion Model (AIM) provide a range of targeted and universal supports to ensure ECCE-age children with a disability can access and meaningfully participate in the ECCE Programme and early learning and care more broadly.

9. What do the Budget 2027 measures mean for AIM?

The AIM Budget for 2027 is €87.2 million. This is an increase of 3.7% and will provide for continued delivery of AIM, supporting approximately 8,450 children with a disability to access and meaningfully participate in the ECCE programme. It will also continue to make available AIM supports to ECCE-age children in early learning and care settings beyond time spent in the ECCE programme.

There will be provision for a 6% increase in the AIM Level 7 capitation rate in 2027.

Budget 2027 funding also includes €4 million to expand AIM supports to children under 3 years old from September 2027. An estimated 1,000 children are expected to benefit.

10. Are there plans for introducing further extensions to AIM?

Since September 2024, AIM targeted supports have been available to ECCE-age children beyond the time that they spend in the ECCE programme – both in term and out of term. Children can access these supports for up to an additional 3 hours per day during the ECCE term and up to 6 hours per day outside of the ECCE term (in holiday periods).

Budget 2027 provides funding to support the expansion of AIM to children under three years of age. Further details on implementation will be announced in due course.

AIM will continue to be kept under review to ensure it remains responsive to the needs of children and families and informed by available evidence and resources.

Core Funding

11. What do the Budget 2027 measures for Core Funding mean for early learning and childcare providers?

The allocation for Core Funding in 2027 will be €534.6 million. This is an increase of €114.3 million on the 2026 allocation of €420.35 million (a year-on-year increase of over 27%).

This additional funding allows for the continued implementation of the Core Funding scheme for the fifth programme year (September 2026 to August 2027) and enhancements to the Scheme for the sixth programme year, starting September 2027.

With additional funding secured for Core Funding in 2027, the allocation for year 6 is projected to exceed €650m – which would represent a 35% increase on the year 5 allocation.

This includes:

- Over €80 million to support providers in adhering to changes to fee management conditions, including an 11% reduction in the maximum fee caps in the 2027/2028 programme year; and
- Over €50 million to support providers in meeting possible additional cost of increases to minimum rates of pay for early years educators and school-age childcare practitioners that may be independently negotiated by the Early Years Services Joint Labour Committee in 2027. This funding has been specifically ringfenced to this purpose and is contingent of new Employment Regulation Orders being established.

12. Do the increases in Budget 2027 mean that the hourly base rates will increase in September 2027?

Budget 2027 will support further increases in the hourly base rates under Core Funding from September 2027.

The base rates in Core Funding have been developed using the various components associated with the cost of delivery of service provision such as: staff pay and conditions (including contact and non-contact time, holiday pay, sick pay and other employer costs such as pension contributions); administrative staff/time, and non-staff overhead costs. The Base Rate calculation also accounts for the increases to the cost of delivering services encountered by providers. These components have been factored into the calculation of the budget for Core Funding since the scheme began in 2022.

The Core Funding Base Rate has increased year-on-year since the inception of Core Funding (a 20% increase in hourly rates between Years 1 and 5 of the scheme). Accordingly, this has ensured that the scheme has kept pace with inflation and thus has reflected the dynamic costs profile inherent to the sector over that period.

Full details on hourly base rates for Year 6 of Core Funding (September 2027- August 2028) will be made available to the sector in 2027.

13. Will there be a new Staff Funding Additional Contribution in 2027/2028?

A new element of the overall Core Funding grant calculation – called the Staff Funding Additional Contribution (SFAC) – was first introduced in the 2025/2026 programme year to distribute funding which was ring-fenced to support providers in meeting the costs of further increases to the minimum rates of pay in the sector, as set out under the 2025 Employment Regulation Orders (EROs). The SFAC will continue to issue in the 2026/2027 and 2027/2028 programme years.

A further increased allocation of up to €45 million was secured in Budget 2026 to support providers to meet possible additional cost of increases in minimum rates of pay for early years educators and school-age childcare practitioners through independently negotiated rates of pay by the Early Years Services Joint Labour Committee. A new payment mechanism, SFAC2, will be released to the sector contingent on updated ERO being agreed by the independent Early Years Services Joint Labour Committee.

Budget 2027 includes additional ringfenced funding, of over €50 million in a full programme year, to support providers with possible cost of further future round of pay improvements

which may be negotiated by the Joint Labour Committee and enacted through updated ERO from September 2027. Full details on SFAC3 will be made available to the sector in 2027.

14. Will the fee freeze remain in place?

The fee freeze will continue into the 2027/28 programme year for the majority of services. To enable this, approximately €9 million is included in the allocation for Year 6 of Core Funding to support services in meeting their non-staff costs.

15. Will maximum fee caps continue in 2027?

Maximum fee caps will continue to apply to all services in Core Funding in 2027. Maximum fee caps will be reduced by 11% from September 2027.

Full details of fee management measures in Year 6 of Core Funding (September 2027-August 2028) and how additional funding of over €80 million secured in Budget 2027 will offset the impact of the new fee caps will be made available to the sector in the coming months.

The 11% reduction in maximum fee caps combined with enhancements to the NCS will significantly reduce out of pocket costs of early learning and childcare for families.

Fee Band	Hours per week	Core Funding Fee Caps		Max NCS Claim (45 hours)*		Max Weekly Fee*		% Reduction
		Year 5	Year 6	Year 5	Year 6	Year 5	Year 6	
Band A	Less than 10 hours	€56	€50	€19.26	€22.50	€36.74	€27.50	25%
Band B	Between 10 hours and 19 hours 59 minutes	€112	€100	€40.66	€47.50	€71.34	€52.50	26%
Band C	Between 20 hours and 29 hours 59 minutes	€168	€150	€62.06	€72.50	€105.94	€77.50	27%
Band D	Between 30 hours and 39 hours 59 minutes	€224	€200	€83.46	€97.50	€140.54	€102.50	27%
Band E	Between 40 hours and 49 hours 59 minutes	€280	€250	€96.30	€112.50	€183.70	€137.50	25%
Band F	50 or more hours	€336	€300	€96.30	€112.50	€239.70	€187.50	22%

* For children up to Senior Infant classes

On the basis of a 48-week year, the monthly co-payment for Band E (the most commonly utilised full-time day-care service offering) will be €550 for children up to Senior Infant classes and represents a saving of approximately €2,200 per year.

16. Will there be additional Core Funding for services currently at the max fee cap that have to reduce their fees to the fee caps in September 2027?

From September 2027, the maximum fee caps will reduce by 11%.

Over €80 million has been secured in 2027 to support Partner Services to maintain fee management conditions under Core Funding.

This funding will be distributed to all Partner Services through an enhanced Base Rate and will allow most services to maintain the fee freeze while offsetting a portion of the fee income reduction experienced by approximately 23% of services that will be impacted by new maximum fees.

17. What about providers who have not signed up to Core Funding?

While the State cannot mandate providers to participate in the scheme, Core Funding has been designed with maximum participation of providers in mind as reflected in the year-on-year growth of investment in the Scheme (rising from €259 million in Year 1 to over €482 million in Year 5).

The fifth programme year began on 1 September 2026 and as of 12 October 2026, 4,677 providers have signed up for the current year of Core Funding.

Participation in Core Funding is optional, but it remains open to all registered providers subject to their agreement to the terms and conditions of the Core Funding Agreement. It is a matter for providers to decide whether they wish to sign up to Core Funding and thereby benefit from the significant financial supports it offers to providers and the certainty it gives to parents through the associated fee management measures.

The allocation for Year 6 of Core Funding is projected to exceed €650 million.

18. Core Funding does not go far enough to cover the cost of operating a service.

The introduction of Core Funding in September 2022 brought a significant increase in investment for the sector, with €259 million allocated in Year 1 of the scheme. The allocation for Year 6 of Core Funding is projected to exceed €650 million. This would represent an increase of over 150% since the Scheme was first introduced.

In addition to increases in the Core Funding allocation, the Department has also made changes to the Scheme to improve the sustainability of providers through, for example, targeted measures for small and sessional services and application processes for controlled

fee increases - open to Partner Services charging low fees. There are also wider sustainability supports from the Department for services experiencing financial difficulty.

19. What sustainability supports will be available in 2027?

In 2027, sustainability funding will provide additional financial supports to early learning and childcare providers within the Core Funding scheme to help them remain viable, especially in the event unexpected challenges.

The Department will continue to work collaboratively with Pobal and local CCC to provide support to providers.

Through Case Management supports, the Department will assist providers with interpreting aspects of their business model including analysis of staff ratios and cash flow, as well as more specialised advice and support appropriate to individual circumstances. Sustainability funding will enhance Core Funding for providers who are in most in need of financial assistance ensuring the delivery of high-quality early learning and childcare.

Equal Start

20. What is Equal Start?

Equal Start is a funding model and set of universal and targeted measures to support access to, and participation in, early learning and childcare for children and their families who experience disadvantage.

Equal Start includes a suite of universal supports, child-targeted supports, and setting-targeted supports to ensure every child and every early learning and childcare setting will benefit from a continuum of supports that reflects a continuum of need.

Equal Start adopts a tiered approach, priority Equal Start services receive setting-targeted supports, and are identified using the Equal Start Identification Model, which was developed jointly by Pobal and DCDE, and is an objective, data-driven process to identify early learning and childcare services with the highest levels of concentrated disadvantage.

Equal Start operates on a programme year basis (September to August of each year). The 2027 funding will cover eight months of programme Year 3 (from January to August 2027) and four months of programme Year 4 (covering September to December 2028).

In the Equal Start Cycle (2026-2028), there are two categories of Equal Start priority services exist: Tier 1 (highly disadvantaged) and Tier 2 (disadvantaged). In addition, some existing Equal Start services no longer qualify for full setting-targeted supports in this cycle, as the profile of the children attending their service has changed since the initial run of the identification model in 2024. These services will be referred to as 'Equal Start transitional

services'. These are services who were a Tier 2 Equal Start Priority service in cycle 2024-2026 and are now classified as Equal Start Transitional services for cycle 2026-2028.

The Equal Start Identification Model has been re-run for the next two-year cycle (programme years 2026/2027 and 2027/2028) to review all services and assign them with a new Tier for the next Equal Start cycle 2026-2028. The initial rollout of Equal Start commenced in September 2024. The full rollout of the scheme is planned in phases from 2024-2028.

21. Who benefits from Equal Start?

Equal Start is designed to support children and their families who may be experiencing disadvantage to access early learning and childcare settings, through a range of supports.

Children to benefit from child-targeted supports include children living in disadvantaged areas, Traveller children, Roma children, children availing of the NCS through a sponsor body, children experiencing homelessness and children in the International Protection system.

824 Services benefitted from Equal Start Staffing Support funding in year-to-date in 2026, with 38,000 children in services benefitting from Equal Start Staffing Support funding in 2026 to date.

The new two-year cycle for Equal Start, which commenced in September 2026, increases the number of Tier 1, Tier 2 and Transitional services up to 994 for the programme cycle 2026-2028, supporting up to 47,800 children. These settings have been objectively identified as operating in the context of the highest levels of concentrated disadvantage.

In line with the rules for Equal Start, Partner Services with a Tier 1 or Tier 2 priority designation under Equal Start will retain that designation for a two-year programme year cycle once they remain in contract for Core Funding (i.e. for programme years 2026/27 and 2027/28). Services that no longer meet the threshold for cycle 2026/2028 will receive a transitional payment for Staffing Supports in 2027.

The Equal Start Identification Model will be rerun for all settings in 2028 for the next two-year cycle (i.e. programme years 2028/29 and 2029/30).

22. What will be provided through Equal Start in 2027?

An additional €4.71 million was secured for Equal Start in Budget 2027, bringing the total budget allocation for Equal Start to €27.04 million in 2027. This funding will provide for the following measures:

- Staffing supports will provide additional staffing hours to Tier 1, Tier 2 and transitional services in line with the scheme growth rate and Core Funding growth rate. Any increase in minimum hourly rates of pay under a new ERO will also be included.

- Full year delivery of Bia Blasta, the pre-school nutrition programme, which offers funding for services providing the ECCE programme in Equal Start Tier 1 and Tier 2 settings.
- Development of a new Family and Community Partnership Coordinator role.
- Delivery of the updated of the Equality, Diversity and Inclusion training and follow up mentoring.
- Continued funding for training materials for Early Talk Boost to Equal Start services.
- Continued coverage of Family Link Workers in all 17 Tusla areas for the rollout of the Traveller Parenting Support Programme.
- Full-year cost of two Traveller and Roma Advisory Specialists to work in Better Start to promote inclusive early learning and care and school-age childcare.
- Fund the delivery of Little Library transitions book bag to 42,000 children leaving pre-school and starting school so they join the library.
- Roll out of Phase two of Equal Start, Research and Development.
- Roll-out of Meitheal training and engagement by early years educators and school-age childcare practitioners in Meitheal.

23. What is available through Bia Blasta?

Bia Blasta is the pre-school nutrition programme under the Equal Start funding model, which provides universal and targeted measures for preschool children in disadvantaged areas in early learning and care and school-age childcare. Bia Blasta supports the replacement of the lunch box from home with the provision of a light nutritious meal to children in Equal Start services that are providing the ECCE programme. The Bia Blasta programme is the first time that dedicated funding is being provided for children who attend the 3-hour free pre-school programme. Rollout of Bia Blasta commenced on 1 October 2025, with all Equal Start Tier 1 and Tier 2 services that provide the ECCE programme invited to participate.

Participating services receive a €1.50 per day payment per ECCE registered child and a weekly payment to services of €27.23 for preparation, such as food ordering. In addition, a dietitian is employed through Better Start to support services with participation, developing resources, and training around key topics such as menu planning for preschool children.

24. What is a Family and Community Partnership Coordinator?

The Nurturing Skills workforce plan identified a future role within early learning and childcare settings of a Family and Community Partnership Coordinator, tasked with *‘leading and supporting partnership and engagement between families and the service provider and to pilot the delivery of parenting programmes through services’*.

Equal Start has also committed to ‘develop a role profile for Family and Community Partnership Coordinators, drawing on the experience of the Inclusion Coordinator role and other family outreach and liaison roles (e.g. Home-School-Community-Liaison in DEIS schools; Traveller Parent Support Programme Family Liaison Workers)’ and to ‘develop a LINC-type training programme to be a requirement for the role, with priority initially for Equal Start-targeted services’.

During 2027, the Department will develop a dedicated training programme for this role, recognising it as a specialised and distinct leadership role within early learning and care and school-age childcare services.

Childminding

25. What childminding initiatives are included in Budget 2027?

Following the commencement of the Childminding regulations on 30 September 2024, all childminders can now register with Tusla and take part in the NCS.

Budget 2027 provides additional funding for the NCS overall, including funding to meet the projected increase in the number of childminders availing of the scheme. Budget 2027 also provides continued funding for:

- a Childminding Development Officer in each county to support childminders with pre-registration training as well as other registration supports.
- the continued delivery of the Childminding Development Grant, which provides up to €1,000 to assist both registered and unregistered childminders who are providing a childminding service in their own homes. The grant aims to support childminders to enhance quality and safety in their service through the purchase of toys, childcare equipment, safety equipment, equipment to support inclusion and Science, Technology, Engineering, Maths (STEM) and the Arts education, as well as IT equipment to assist childminders to engage with training and registration processes
- ongoing implementation of the National Action Plan for Childminding, which in 2027 will include a focus on communications actions to help raise awareness and understanding of the new Childminding Regulations among childminders and parents.

In addition, Budget 2027 introduced a measure by the Department of Finance to increase the Childcare Services Relief threshold from €15,000 to €20,000 for qualifying childminders and to remove the cap on the number of children who may be cared for while remaining eligible for the relief.

26. Will Budget 2027 help improve workforce recruitment and retention?

Many early learning and childcare services report difficulties in staff recruitment and retention. This is a challenge for many employers in the current tight labour market.

According to the latest *Annual Early Years Sector Profile Survey*: Staff turnover fell in 2025 by 1.3% to 24.5%, with an estimated one-third moving between services rather than leaving the sector. Despite turnover, the number of staff working directly with children has grown by 8% year on year. Improvements in pay is certainly key to improving recruitment and retention rates, as is the full implementation of Nurturing Skills.

In general, staffing pressures in the sector are caused not by insufficient supply of qualified personnel, but by high levels of staff turnover. Recruitment and staff retention difficulties are undoubtedly linked to poor terms and conditions.

The Joint Labour Committee is the formal mechanism established by which employer and employee representatives can negotiate minimum pay rates, which are set down in ERO.

Through the Joint Labour Committee process, ERO which have been signed into law between 2022 and 2025 progressively increase average wage rates in the sector for staff at different grades by approximately 15%.

Outcomes from the Joint Labour Committee process are supported by Government through Core Funding, which includes ringfenced allocation to support employers to meet the costs of further increases to the minimum rates of pay and is contingent on updated ERO.

Up to €45 million in ringfenced Core Funding has been available to the sector since 1 September 2026 to support increases in minimum wage rates which may be enacted in ERO later this year following successful negotiations by the Joint Labour Committee. The proposals provide for an average 6% increase in the minimum wage rates and are estimated to benefit 65% of the early learning and childcare workforce.

In line with the Programme for Government, the Minister is committed to continuing to support the ERO process to attract and retain early years educators and school-age childcare practitioners.

In Budget 2027, funding in the region of €50 million has been specifically ringfenced to support providers with costs that may arise from possible further negotiations by the independent Early Years Services Joint Labour Committee, to agree proposals to update ERO for early years educators and school-age childcare practitioners from September 2027.

27. Are there any plans to support the well-being of the Early Years Workforce?

Equal Start includes an action to 'develop and introduce well-being supports for early years educators and school-age childcare practitioners, in addition to supports for early learning and childcare settings to enable more supportive working environments to be created for staff'.

Employee wellness can be impacted by staffing pressures, but also as a result of busy work and home lives. Similar to other employers, early learning and childcare employers often need to provide support to staff who are experiencing difficulties as a result of workplace stress, but also as a result of pressure in home and family life. In addition to reacting to times of difficulty, employers can also work proactively with their employees to offer initiatives that promote wellbeing.

Currently a pilot employee assistance programme is funded in five CCC areas. Following evaluation, it is the intention to expand this programme across the sector offering this valuable resource and support to the workforce for times of difficulty - both personally and professionally

28. Will the Nurturing Skills Learner Fund (NSLF) be continued?

The NSLF, which aims to assist early years educators to pursue early learning and care qualifications that have been approved by the Qualifications Advisory Board (QAB) while continuing to work in the sector, will be continued in 2027. Applications for the NLSF will open in March 2027.

The NSLF makes a significant contribution to course fees that early years educators face while pursuing QAB-approved early learning and care qualifications at levels 7 and 8 on the National Framework of Qualifications. The funding is paid directly to the higher education institution on behalf of the early years educator in order to minimise the financial and administrative barrier the educator faces when seeking to undertake further studies. The NSLF is co-funded by the European Union through the European social Fund+ Employment, Inclusion, Skills and Training programme (EIST) 2021-27 and the Shared Island Fund.

29. How will the Budget support implementation of Nurturing Skills?

Actions under *Nurturing Skills, the Workforce Plan for Early Learning and Care and School-Age Childcare* in 2027 will include:

- Continued development of the National Continuing Professional Development (CPD) system which includes, the Nurturing Skills Learning Hub and Nurturing Skills eLearning Programmes.
- Advancing the development of qualifications and training for school-age childcare and childminding.

- Commissioned research on a number of Nurturing Skills commitments including language proficiency.
- Continued promotion of the profession.
- Advancing the process for recognition of prior qualifications and learning, in line with the delivery of new quality-assured courses in early learning and care from Level 5 to Level 8 that were in place from September 2022.

Complementing these measures, ringfenced funding under Core Funding will support services to meet the pay rates set in ERO.

Pay and conditions are key to improving staff recruitment and retention, which are critical in ensuring the consistency of care that is so important for quality provision of early learning and childcare.