

**The Clare County Childcare Committee Company Limited by Guarantee**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2023**

**Cuddihy & Company**  
**Certified Public Accountants and Statutory Audit Firm**  
**Station Road**  
**Ennis**  
**Co. Clare**  
**Ireland**

**Company Number: 349550**

# The Clare County Childcare Committee Company Limited by Guarantee

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## **The Clare County Childcare Committee Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Mr. Joseph Arkins Ms. Claire Touhy Gai Maree Hardy
<b>Company Secretary</b>	Gai Maree Hardy
<b>Company Number</b>	349550
<b>Registered Office and Business Address</b>	No.1 Kilrush Road Ennis Co. Clare Ireland
<b>Auditors</b>	Cuddihy & Company Certified Public Accountants and Statutory Audit Firm Station Road Ennis Co. Clare Ireland
<b>Bankers</b>	Bank of Ireland Shannon Industrial Estate Co. Clare Ireland
<b>Solicitors</b>	John Casey & Company Solicitors Bindon House Bindon Street Clare Ireland

# The Clare County Childcare Committee Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2023

The directors present their report and the audited financial statements for the financial year ended 31 December 2023.

### Principal Activity and Review of the Business

The company's principal activity is implementing the national childcare strategy.

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

There has been no significant change in the activities of the company during the financial year ended 31 December 2023. The company is reliant on DCEDIY - Pobal funding, therefore Government policy is paramount for the continuance of the objectives and activities of the company.

### Principal Risks and Uncertainties

The directors assess the availability of appropriate levels of funding from the relevant Government departments as the principal risk to the company's activities.

### Financial Results

The deficit for the financial year after providing for depreciation amounted to €(1,272) (2022 - €(10,041)).

At the end of the financial year, the company has assets of €86,039 (2022 - €80,080) and liabilities of €33,963 (2022 - €26,732). The net assets of the company have decreased by €(1,272).

### Directors and Secretary

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

Mr. Joseph Arkins  
Ms. Claire Touhy  
Gai Maree Hardy

The secretary who served throughout the financial year was Gai Maree Hardy.

There were no changes in shareholdings between 31 December 2023 and the date of signing the financial statements.

In accordance with the Articles of Association, 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 service provision levels. Employees are kept as fully informed as practicable about developments within the business. The company is dependent on government funding and the directors have not been made aware of any significant changes to the current funding model.

### Post Statement of Financial Position Events

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

### Auditors

The auditors, Cuddihy & Company, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

# The Clare County Childcare Committee Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2023

## Accounting Records

To ensure that proper books and accounting records are kept in accordance with Section 281 to Section 285 Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at the company's office at No.1 Kilrush Road, Ennis, Co. Clare.

Signed on behalf of the board



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Mr. Joseph Arkins  
Director



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Gai Maree Hardy  
Director

5 June 2024

# The Clare County Childcare Committee Company Limited by Guarantee

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

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:

- 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.

### Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

  
Mr. Joseph Arkins  
Director

  
Gai Maree Hardy  
Director

5 June 2024

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of The Clare County Childcare Committee Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of The Clare County Childcare Committee Company Limited by Guarantee ('the company') for the financial year ended 31 December 2023 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows 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 2023 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 have been prepared in accordance with applicable legal requirements.

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of The Clare 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 6, 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 9, 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.



**Eamon Cuddihy**  
for and on behalf of  
**CUDDIHY & COMPANY**

Certified Public Accountants and Statutory Audit Firm  
Station Road  
Ennis  
Co. Clare  
Ireland

**5 June 2024**



# The Clare County Childcare Committee Company Limited by Guarantee

## 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 Clare County Childcare Committee Company Limited by Guarantee


## INCOME STATEMENT

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Income		475,037	404,512
Expenditure		(476,309)	(414,553)
Deficit for the financial year		<u>(1,272)</u>	<u>(10,041)</u>
Total comprehensive income		<u><u>(1,272)</u></u>	<u><u>(10,041)</u></u>

Approved by the board on 5 June 2024 and signed on its behalf by:

  
Mr. Joseph Arkins  
Director

  
Gai Maree Hardy  
Director

# The Clare County Childcare Committee Company Limited by Guarantee

## STATEMENT OF FINANCIAL POSITION


as at 31 December 2023

	Notes	2023 €	2022 €
<b>Current Assets</b>			
Cash and cash equivalents		86,039	80,080
Creditors: amounts falling due within one year	9	(33,963)	(26,732)
<b>Net Current Assets</b>		<u>52,076</u>	<u>53,348</u>
<b>Total Assets less Current Liabilities</b>		<u>52,076</u>	<u>53,348</u>
<b>Reserves</b>			
Retained surplus		<u>52,076</u>	<u>53,348</u>
<b>Equity attributable to owners of the company</b>		<u>52,076</u>	<u>53,348</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 5 June 2024 and signed on its behalf by:

  
Mr. Joseph Arkins  
Director

  
Gai Maree Hardy  
Director

**The Clare County Childcare Committee Company Limited by Guarantee**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2023

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 January 2022</b>	63,389	63,389
Deficit for the financial year	(10,041)	(10,041)
<b>At 31 December 2022</b>	53,348	53,348
Deficit for the financial year	(1,272)	(1,272)
<b>At 31 December 2023</b>	<b>52,076</b>	<b>52,076</b>

**The Clare County Childcare Committee Company Limited by Guarantee**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Deficit for the financial year		(1,272)	(10,041)
Adjustments for:			
Depreciation		-	4,089
Amortisation of government grants		-	(4,088)
		<u>(1,272)</u>	<u>(10,040)</u>
Movements in working capital:			
Movement in creditors		<u>7,231</u>	<u>(8,412)</u>
Cash generated from/(used in) operations		<u>5,959</u>	<u>(18,452)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>5,959</b>	<b>(18,452)</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>80,080</b>	<b>98,532</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>8</b>	<b><u>86,039</u></b>	<b><u>80,080</u></b>

# The Clare County Childcare Committee Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. General Information

The Clare County Childcare Committee Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. No.1 Kilrush Road, Ennis, Co. Clare, Ireland is the registered office, 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 principal activity of the company is implementing the national childcare strategy plan within County Clare. The CRO Number of the company is 349550, the Registered Charity Number is 20050641 and the CHY (Revenue) Number is 15022. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

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

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2023 have been prepared 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

Funding comprises receipts from government departments including the Department of Children, Equality, Disability, Integration and Youth. Funding allocated towards the activities of the company is recognised in the financial statements over the specific period the expenditure relates.

Government grants/funding is recognised using the performance model. Under the performance model, where the grant/funding does not impose specified future performance-related conditions on the recipient, it is recognised in income when the proceeds are received or receivable. Where the grant/funding does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met or lifted. Grants/funding received prior to satisfying the revenue recognition criteria are recognised as a liability.

#### Pensions

The pension costs charged in the financial statements represent the contributions paid by the company to a separate pension fund during the year.

#### Reserves

The total of reserves at the end of the year are unrestricted. This is a balance of funding from various organisations on an ad hoc basis. If the funding remains unused at the end of a year, and approval is received from the funding organisations, then this balance is recognised as unrestricted reserves. This can vary from one year to the next depending on funding received. The unrestricted reserves at the year end is €52,076.

Due to the current model of funding in relation to amounts received from Pobal, Tusla and other Government Departments, the company is not in a position to have reserves in place from this funding. If there is a surplus at the end of a year in relation to this, it is offset against the next year's budget and taken to deferred income in the Statement of Financial Position at the year end. The deferred income at the year end is €26,722. €15,772 of this is 2024 funding paid in advance and €10,950 is 2023 funding carried over to 2024.

If the situation presents itself the Directors would like to develop a level of Reserves to maintain the company's operating costs for approximately two months should public funding cease.

## The Clare County Childcare Committee Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Office Equipment	-	33.33% Straight line
Fixtures and fittings	-	15% 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.

#### 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 Statement of Financial Position 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 company has a Charitable exemption from Corporation Tax under Section 207, TCA 1997.

Charity number 15022.

#### 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	2023	2022
	€	€
<b>Operating deficit is stated after charging/(crediting):</b>		
Depreciation of property, plant and equipment	-	4,089
Amortisation of Government grants	-	(4,088)
	<u>          </u>	<u>          </u>

#### 6. Employees

The average monthly number of employees, including directors, during the financial year was 9, (2022 - 9).

	2023	2022
	Number	Number
Administration	6	6
Non executive directors	3	3
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

**The Clare County Childcare Committee Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

**7. Property, plant and equipment**

	Office Equipment	Fixtures and fittings	Total
	€	€	€
<b>Cost or Valuation</b>			
At 1 January 2023	55,504	17,180	72,684
	<u>55,504</u>	<u>17,180</u>	<u>72,684</u>
At 31 December 2023	55,504	17,180	72,684
	<u>55,504</u>	<u>17,180</u>	<u>72,684</u>
<b>Depreciation</b>			
At 1 January 2023	55,504	17,180	72,684
	<u>55,504</u>	<u>17,180</u>	<u>72,684</u>
At 31 December 2023	55,504	17,180	72,684
	<u>55,504</u>	<u>17,180</u>	<u>72,684</u>
<b>Net book value</b>			
At 31 December 2023	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>8. Cash and cash equivalents</b>		<b>2023</b>	2022
		€	€
Cash and bank balances		<u>86,039</u>	<u>80,080</u>
<b>9. Creditors</b>		<b>2023</b>	2022
<b>Amounts falling due within one year</b>		€	€
Other creditors		5,007	5,007
Accruals		2,234	2,234
Deferred Income		26,722	19,491
		<u>33,963</u>	<u>26,732</u>

The amount of €5,007 included in other creditors is money held by Clare County Childcare Committee on behalf of other Childcare Committees for the publication of multilingual resources for Early Learning and Care Providers.



## The Clare County Childcare Committee Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

#### 10. Income - Funding for the year came from the following sources:

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	Core Funding 2023
Purpose of the Grant	Pay and general administration. To fund the administrative supports for the National Childcare Scheme Funding Programmes and for the implementation of the local implementation plan. This funding is restricted to funding the above programmes and implementation plan.
Term	1 year
Grant Approved	€363,236
Taken as Income in the year	€363,236
Fund deferred or due at start of year	€16,987
Received in the financial year	€362,021
Fund deferred or due at end of year	€15,772
Returned to Pobal	€0
Expenditure	€363,236
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	Parent and Toddler Grant
Purpose of Grant	Service provision/charitable activity. To assist parent and toddler groups. This grant is restricted to assisting registered parent and toddler groups.
Term	1 year
Grant Approved	€10,800
Taken as Income in the year	€9,427
Fund deferred or due at start of year	€1,304
Received in the year	€10,800
Fund deferred or due at end of year	€1,373
Returned to Pobal	€1,304
Expenditure	€9,427

## The Clare County Childcare Committee Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	Core Funding Supports
Purpose of Grant	Pay and General administration. To fund the administrative supports for reviewing parents queries in relation to a potential increase in fees charged to ascertain if a misunderstanding has taken place in accordance with the requirements of DCEDIY. This funding is restricted to the above.
Term	1 year
Grant Approved	€16,000
Taken as Income in the year	€14,199
Fund deferred or due at start of year	€0
Received in the year	€16,000
Fund deferred or due at end of year	€1,801
Returned to Pobal	€0
Expenditure	€14,199
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	Learner Fund
Purpose of Grant	Service provision/charitable activity. 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.
Term	1 year
Grant Approved	€5,250
Taken as Income in the year	€5,250
Fund deferred or due at start of year	€0
Received in the year	€5,250
Fund deferred or due at end of year	€0
Returned to Pobal	€0
Expenditure	€5,250

**The Clare County Childcare Committee Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	EDI 2023
Purpose of Grant	Pay and general administration. To fund the administrative supports for the work involved in the local delivery of EDI. This grant is restricted to fund the above programme.
Term	1 year
Grant Approved	€5,000
Taken as Income in the year	€1,950
Fund deferred or due at start of year	€1,200
Received in the year	€5,000
Fund deferred or due at end of year	€3,250
Returned to Pobal	€1,200
Expenditure	€1,950
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	AIM Funding 2023
Purpose of Grant	Pay and general administration. To fund the administrative supports for the work involved in the local delivery of AIM. This fund is restricted to funding the above programme.
Term	1 year
Grant Approved	€16,605
Taken as Inome in the year	€16,605
Fund deferred or due at start of year	€0
Received in the year	€16,605
Fund deferred or due at end of year	€0
Returned to Pobal	€0
Expenditure	€16,605

## The Clare County Childcare Committee Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	National Siolta Aistear Initiative/Core Funding QAP 2023
Purpose of Grant	Pay and general administration. To provide central support and coordination of Siolta and Aistear implementation across the Early Childhood sector. This grant is restricted to fund the above.
Term	1 year
Grant Approved	€1,500
Taken as income in the year	€63
Fund deferred or due at start of year	€0
Received in the year	€1,500
Fund deferred or due at end of year	€1,437
Returned to Pobal	€0
Expenditure	€63
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	Ukraine Response Supplementary Funding
Purpose of Grant	Pay and General administration. Extra staff hours and Travel costs for the purpose of supporting the Ukrainian Response. This funding is restricted to the above.
Term	1 year
Grant Approved	€46,200
Taken as income in the year	€44,732
Fund deferred or due at start of year	€0
Received in the year	€46,200
Fund deferred or due at end of year	€1,468
Returned to Pobal	€0
Expenditure	€44,732

## The Clare County Childcare Committee Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	National Childminding Action Plan
Purpose of Grant	Pay and General Administration. To support the set up costs for the role of the Childminding Development Officer. This grant is restricted to the funding the above program
Term	1 year
Grant Approved	€3,000
Taken as income in the year	€1,397
Fund deferred or due at start of year	€0
Received in the year	€3,000
Fund deferred or due at end of year	€1,603
Returned to Pobal	€0
Expenditure	€1,397
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Programme	Programme Funding for City and County Childcare Organisation 2023
Grant	National Childminding Action Plan
Purpose of Grant	Service provision/charitable activity. To assist in implementing the action of providing supports and information to childminders in line with the National Childminding Action plan. This grant is restricted to assisting registered providers
Term	1 year
Grant Approved	€2,500
Taken as income in the year	€2,282
Fund deferred or due at start of year	€0
Received in the year	€2,500
Fund deferred or due at end of year	€218
Returned to Pobal	€0
Expenditure	€2,282

## The Clare County Childcare Committee Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

<b>Agency</b>	<b>Limerick and Clare Education and Training</b>
Government Department	Department of Education and Skills
Grant	The Art of Storytelling with Young Children
Purpose of Grant	Pay and general administration. The Art of Storytelling with Young Children in collaboration with Clare Libraries. This grant is restricted to fund the above.
Term	1 year
Grant Approved	€800
Taken as income in the year	€800
Fund deferred or due at start of year	€0
Received in the year	€800
Fund deferred or due at end of year	€0
Returned	€0
Expenditure	€800
<b>Agency</b>	<b>Tusla</b>
Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant	CYPSC- Children and Young People's Service Committee
Purpose of Grant	Service provision/charitable activity. To provide a Sensory room for international protection children in Lisdoonvarna. This grant is restricted to fund the above.
Term	1 year
Grant Approved	€6,650
Taken as income in the year	€6,650
Fund deferred or due at start of year	€0
Received in the year	€6,650
Fund deferred or due at end of year	€159
Returned	€0
Expenditure	€6,491

## The Clare County Childcare Committee Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

<b>Agency</b>	<b>Clare Local Development</b>
Government Department	Department of Rual and Community Development
Grant	SICAP Goal 2 Action 14: Ukrainian Supports
Purpose of Grant	Service provision/charitable activity. To provide an Animation video – Steps to Resolve Conflict. This grant is restricted to fund the above.
Term	1 year
Grant Approved	€5,596
Taken as income in the year	€5,596
Fund deferred or due at start of year	€0
Received in the year	€5,596
Fund deferred or due at end of year	€0
Returned	€0
Expenditure	€5,596
<b>Agency</b>	<b>Clare County Council</b>
Government Department	Department of Health
Grant	Ukrainian Health & Wellbeing Fund
Purpose of Grant	Pay and general administration. To promote the health and wellbeing of Ukrainian Refugees who have sought protection in Ireland. This grant is restricted to fund the above.
Term	1 year
Grant Approved	€2,500
Taken as income in the year	€2,500
Fund deferred or due at start of year	€0
Received in the year	€2,500
Fund deferred or due at end of year	€0
Returned	€0
Expenditure	€2,500

### 11. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and 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.

## The Clare County Childcare Committee Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 12. Funding

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of provision of childcare services.

The Clare County Childcare Committee Company Limited by Guarantee is compliant with relevant circulars, including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

The information in note 10 and 12 comply with the Department of Public Expenditure and Reform Circular 13/2014.

#### EMPLOYEES:

The number of employees who received a salary of greater than than €60,000 was 1 for the reporting period (1 in 2022).

	2023	2022	2023	2022
	1	1	€	€
Salary Range €70,000-€79,999	1	1		
			<b>29,949</b>	26,889
Total Employer pension contributions			<u><u>29,949</u></u>	<u><u>26,889</u></u>

### 13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 June 2024.



THE CLARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE AUDITORS REPORT

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

**The Clare County Childcare Committee Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME STATEMENT**

for the financial year ended 31 December 2023

	2023 €	2022 €
<b>Income</b>		
Funding- DCEDIY	459,141	398,984
Other income	-	960
Clare County Council	2,500	-
Tusla- CYPSC	6,650	-
Limerick and Clare Education and Training Board	800	480
ISPCC	350	-
Clare Local Development Company	5,596	-
Amortisation of government grants	-	4,088
	<u>475,037</u>	<u>404,512</u>
<b>Expenditure</b>		
Wages and salaries	268,700	250,026
Social welfare costs	33,093	30,912
Staff defined contribution pension costs	29,949	26,889
Training and conferences	715	1,889
Rent payable	7,503	12,897
Insurance	1,313	1,336
Computer bureau costs	4,097	-
Repairs and maintenance	3,808	2,584
Travel and subsistence	4,657	2,234
Development grants	11,709	11,351
Legal and professional	-	793
Learner fund training and costs	5,250	12,000
AIM Fund training and costs	16,605	17,920
EDi	1,950	-
Ukraine response	47,182	19,057
Core funding supports	14,199	5,907
Storytelling project	800	480
Communities of practice costs	2,825	-
Tusla- CYPSC- Sensory room	6,491	-
CLDC Ukraine Supports	5,596	-
Bank charges	247	230
Administration costs	5,086	10,843
General expenses	2,361	943
Auditor's remuneration	2,173	2,173
Depreciation	-	4,089
	<u>476,309</u>	<u>414,553</u>
<b>Net deficit</b>	<u>(1,272)</u>	<u>(10,041)</u>