

**South Dublin County Childcare Committee Company Limited by
Guarantee**

Annual Report and Financial Statements

for the financial year ended 31 December 2019

South Dublin County Childcare Committee Company Limited by Guarantee

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South Dublin County Childcare Committee Company Limited by Guarantee

Directors and Other Information

Directors	Ms. Teresa Heeney Ms. Michele Mc Dermott Ms. Elizabeth Jackson Mr. Mark Brennan Ms. Helena Goodwin Ms. Shonagh Byrne (Resigned 21 November 2019) Ms. Bernadette Kaluzny (Resigned 27 March 2019) Mr. Liam Silke (Appointed 21 May 2019)
Company Secretary	Mr. Liam Silke (Appointed 29 July 2019) Ms. Rachel Kielthy (Resigned 29 July 2019)
Company Number	371851
Charlty Number	CHY15658 / RCN 20054564
Registered Office and Business Address	C6 Clondalkin Civic Offices, 9th Lock Road Clondalkin Dublin 22 D22 E9X5
Auditors	Ryan Cannon Kirk 20b Beckett Way Parkwest Business Park Dublin 12 D12 T2NF Republic of Ireland
Bankers	Allied Irish Bank 45 Tower Road Clondalkin Dublin 22 Ireland

South Dublin County Childcare Committee Company Limited by Guarantee

Directors' Report

for the financial year ended 31 December 2019

The directors present their report and the audited financial statements for the financial year ended 31 December 2019.

Principal Activity and Review of the Business

The principal activity of the Company is to advance education and benefit the community by strategically co-ordinating the sustainable development of an accessible and holistic quality childcare infrastructure in South Dublin County and working towards the needs and rights of children as the primary concern while allowing equality of access to every child and family regardless of circumstances, race, language and religion.

The Company is limited by guarantee not having a share capital. Consequently the liability of members is limited, subject to an undertaking by each member to contribute the net assets or liabilities of the company on winding up some amounts as may be required not exceeding one Euro (€1).

The Company has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No. CHY 15658 and is registered with the Charities Regulatory Authority RCN 20054564.

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Constitution and managed by a Board of Directors.

There has been no significant change in these activities during the financial year ended 31 December 2019.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(1,646) (2018 - €(10,537)).

At the end of the financial year, the company has assets of €166,736 (2018 - €132,499) and liabilities of €153,526 (2018 - €117,643). The net assets of the company have decreased by €(1,646).

Directors and Secretary

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

Ms. Teresa Heeney
Ms. Michele Mc Dermott
Ms. Elizabeth Jackson
Mr. Mark Brennan
Ms. Helena Goodwin
Ms. Shonagh Byrne (Resigned 21 November 2019)
Ms. Bernadette Kaluzny (Resigned 27 March 2019)
Mr. Liam Silke (Appointed 21 May 2019)

The secretaries who served during the financial year were;

Mr. Liam Silke (Appointed 29 July 2019)
Ms. Rachel Kielthy (Resigned 29 July 2019)

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.

The company is complying with Regulations imposed by Government Agencies in connections with the Covid 19 pandemic. This is not expected to impact on the financial operation of the company.

Auditors

Ryan Cannon Kirk, were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

South Dublin County Childcare Committee Company Limited by Guarantee

Directors' Report

for the financial year ended 31 December 2019

Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the Charity faces relate to the risk of a decrease in the level of grant income, the loss of key staff and the potential increase in compliance requirements with maintaining good governance and in accordance with company, health and safety, taxation and other legislation.

The Company migrates these risks by operating a risk management strategy, including monitoring cash flows, procedures and policies and changes in legislation and internal control risks.


Statement on Relevant Audit Information

So far as the directors 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.

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 C6 Clondalkin Civic Offices, 9th Lock Road, Clondalkin, Dublin 22, D22 E9X5.

Signed on behalf of the board


Mr. Mark Brennan
Director


Ms. Teresa Heeney
Director

Date: 8/7/2020

South Dublin County Childcare Committee Company Limited by Guarantee

Directors' Responsibilities Statement

for the financial year ended 31 December 2019

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

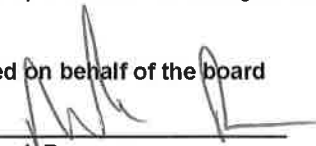
Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland",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

Signed on behalf of the board



Mr. Mark Brennan
Director



Ms. Teresa Heeney
Director

Date: 8/7/2020

Independent Auditor's Report to the Members of South Dublin County Childcare Committee Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of South Dublin County Childcare Committee Company Limited by Guarantee ('the company') for the financial year ended 31 December 2019 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including a 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", 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 2019 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 further described 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 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 5 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, 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
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider 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. The financial statements are in agreement with the accounting records.

Independent Auditor's Report to the Members of South Dublin 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 disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. 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, the directors are responsible for the preparation of the financial statements and for being satisfied that they 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, as 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 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.



RYAN CANNON KIRK

20b Beckett Way
Parkwest Business Park
Dublin 12
D12 T2NF
Republic of Ireland

Date: 8/7/2020

South Dublin 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.

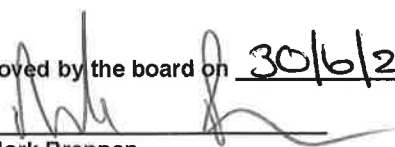
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

South Dublin County Childcare Committee Company Limited by Guarantee
Income and Expenditure Account

for the financial year ended 31 December 2019

Notes	2019 €	2018 €
Income	559,512	591,226
Expenditure	<u>(561,158)</u>	<u>(601,763)</u>
Deficit for the financial year	<u>(1,646)</u>	<u>(10,537)</u>
Total comprehensive income	<u><u>(1,646)</u></u>	<u><u>(10,537)</u></u>

Approved by the board on 30/6/2020 and signed on its behalf by:



 Mr. Mark Brennan
 Director



 Ms. Teresa Heeney
 Director

South Dublin County Childcare Committee Company Limited by Guarantee


Balance Sheet

as at 31 December 2019

	Notes	2019 €	2018 €
Fixed Assets			
Tangible assets	8	15,315	20,047
Current Assets			
Debtors	9	2,220	3,246
Cash and cash equivalents		149,201	109,206
		151,421	112,452
Creditors: Amounts falling due within one year	10	(4,305)	(4,389)
Net Current Assets		147,116	108,063
Total Assets less Current Liabilities		162,431	128,110
Amounts falling due after more than one year	11	(149,221)	(113,254)
Net Assets		13,210	14,856
Reserves			
Income and expenditure account		13,210	14,856
Equity attributable to owners of the company		13,210	14,856

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 30/6/2020 and signed on its behalf by:


 Mr. Mark Brennan
 Director


 Ms. Teresa Heeney
 Director

South Dublin County Childcare Committee Company Limited by Guarantee

Reconciliation of Members' Funds

as at 31 December 2019

	Retained surplus	Total
	€	€
At 1 January 2018	25,393	25,393
Deficit for the financial year	(10,537)	(10,537)
At 31 December 2018	14,856	14,856
Deficit for the financial year	(1,646)	(1,646)
At 31 December 2019	13,210	13,210

South Dublin County Childcare Committee Company Limited by Guarantee

Cash Flow Statement

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Cash flows from operating activities			
Deficit for the financial year		(1,646)	(10,537)
Adjustments for:			
Depreciation		8,727	9,936
Surplus/deficit on disposal of tangible fixed assets		254	-
		<u>7,335</u>	<u>(601)</u>
Movements in working capital:			
Movement in debtors		1,026	1,769
Movement in creditors		(84)	(693)
		<u>8,277</u>	<u>475</u>
Cash flows from investing activities			
Payments to acquire tangible fixed assets		(4,249)	(5,062)
Cash flows from financing activities			
Government grants		35,967	(229,089)
		<u>39,995</u>	<u>(233,676)</u>
Net increase/(decrease) in cash and cash equivalents		109,206	342,882
Cash and cash equivalents at beginning of financial year		109,206	342,882
Cash and cash equivalents at end of financial year	18	149,201	109,206

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

for the financial year ended 31 December 2019

1. GENERAL INFORMATION

South Dublin County Childcare Committee Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is C6 Clondalkin Civic Offices,, 9th Lock Road, Clondalkin, Dublin 22, D22 E9X5 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 year ended 31 December 2019 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

Income consists of training activities and grants. All incoming resources are included in the Income and Expenditure Account when the Company is entitled to the income and the amount can be quantified with reasonable accuracy. Grants received in relation to specific services are treated as deferred income and are released to income as the related expenditure is incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 20% 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.

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Section 207 and 208 of the Taxes Consolidation Act 1997. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable valued added tax is expensed as incurred.

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 treated as deferred income and are released to income as the related expenditure is incurred.

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. GOING CONCERN

The Company is dependent on the Department of Children and Youth Affairs to fund its activities. The Department of Children and Youth Affairs have not given any indication that it will withdraw its financial support to the service in the foreseeable future. Currently the company has sufficient net assets and adequate resources to continue in operational existence for the foreseeable future. Therefore, these financial statements have been prepared in accordance with the going concern basis.

5. 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 Companies Office returns to the Revenue and to assist with the preparation of the financial statements.

6. OPERATING DEFICIT	2019	2018
	€	€
Operating deficit is stated after charging:		
Depreciation of tangible fixed assets	8,727	9,936
(Deficit)/surplus on disposal of tangible fixed assets	254	-
	<u> </u>	<u> </u>

7. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 10, (2018 - 9).

	2019	2018
	Number	Number
Manager	1	1
Administration	3	3
Co-Ordinator and Development Officers	6	5
	<u> </u>	<u> </u>
	10	9
	<u> </u>	<u> </u>

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2019	50,504	50,504
Additions	4,249	4,249
Disposals	(1,272)	(1,272)
	<u>53,481</u>	<u>53,481</u>
At 31 December 2019		
Depreciation		
At 1 January 2019	30,457	30,457
Charge for the financial year	8,727	8,727
On disposals	(1,018)	(1,018)
	<u>38,166</u>	<u>38,166</u>
At 31 December 2019		
Net book value		
At 31 December 2019	<u><u>15,315</u></u>	<u><u>15,315</u></u>
At 31 December 2018	<u><u>20,047</u></u>	<u><u>20,047</u></u>
9. DEBTORS	2019	2018
	€	€
Prepayments	<u>2,220</u>	<u>3,246</u>
10. CREDITORS	2019	2018
Amounts falling due within one year	€	€
Trade creditors	-	207
Accruals	<u>4,305</u>	<u>4,182</u>
	<u><u>4,305</u></u>	<u><u>4,389</u></u>
11. CREDITORS	2019	2018
Amounts falling due after more than one year	€	€
Government grants (Note 12)	<u>149,221</u>	<u>113,254</u>
12. GOVERNMENT GRANTS DEFERRED	2019	2018
	€	€
At 1 January 2019	<u>113,254</u>	342,343
Increase/(Decrease) in financial year	<u>35,967</u>	<u>(229,089)</u>
At 31 December 2019	<u><u>149,221</u></u>	<u><u>113,254</u></u>

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

13. GRANTS AND STATE FUNDING

State Department	Grant Agency	Type of Funding	2019 €	2018 €
Department of Children and Youth Affairs	Pobal	National Children Investment Programme (NCIP)	470,077	439,484
Department of Children and Youth Affairs	Pobal	Learner Fund and Bursary	9,750	70,321
Department of Children and Youth Affairs	Pobal	Access Inclusion Model (AIM)	14,765	37,762
Department of Children and Youth Affairs	Pobal	Demonstration Project	33,225	34,632
Department of Children and Youth Affairs	Pobal	Parent and Toddler Initiative	7,420	5,590
Department of Children and Youth Affairs	Pobal	Childminding Development Grant	-	915
Department of Children and Youth Affairs	Pobal	Non-NCIP	5	86
Department of Children and Youth Affairs	Pobal	National Childcare Services	6,031	-
Department of Children and Youth Affairs	Pobal	First Aid Response	11,084	-
			552,357	588,790

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

14. State Funding

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Programme for City and County Childcare Committee 2019
Purpose of the Grant	To deliver the DCYA Local Implementation Plan Statement of Work by providing Events and Training support for Childcare Services and parents
Term	Expires 31 December 2019
Total Fund	€517,211
Fund deferred at beginning of year	€92,057
Received in the financial year	€424,686
Reallocation of fund	€13,641
Fund deferred or due at financial year end	€33,025
Grant taken to income in the period	€470,077
Expenditure	€470,545
Capital Grant	Nil
Restriction on use	Support for salary, overhead and programme costs for events and training as per DCYA plan

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Programme for City and County Childcare Committee 2020
Purpose of the Grant	To deliver the DCYA Local Implementation Plan - Statement of Work by providing Events and Training support for Childcare Services and parents
Term	Expires 31 December 2020
Total Fund	Up to €525,326
Fund deferred at beginning of year	Nil
Received in the financial year	€75,195
Reallocation of fund	Nil
Fund deferred or due at financial year end	€75,195
Grant take to Income in the period	Nil
Expenditure	Nil
Capital Grant	Nil
Restriction on use	Support for salary, overhead and programme costs for events and training as per DCYA plan

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Learner Fund
Purpose of the Grant	To fund 10 graduate bursaries and 3 childminding bursaries being supported in South Dublin CCC
Term	Expires 31 December 2019
Total Fund	€9,750
Fund deferred at beginning of year	Nil
Received in the financial year	€9,750
Reallocation of fund	Nil
Fund deferred or due at financial year end	Nil
Grant taken to Income in the period	€9,750
Expenditure	Grants to allow childcare workers up skill to required Fetac level
Capital Grant	Nil
Restriction on use	To fund 10 graduate bursaries and 3 childminding bursaries being supported in South Dublin CCC

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Access and Inclusion Model (AIM) & AIM for Equality, Diversity and Inclusion (EDI) 2017
Purpose of the Grant	Ensuring accurate, effective, consistent and helpful communication when dealing with providers, parents and public with the local delivery of AIM. Delivery of Equality, Diversity and Inclusion Training Courses as per the agreed model
Term	Expires 31 December 2017
Total Fund	€59,255
Fund deferred at beginning of year	€311
Received in the financial year	Nil
Reallocation of fund	Nil
Fund deferred or due at financial year end	€311
Grant taken to Income in the period	Nil
Expenditure	Nil
Capital Grant	Nil
Restriction on use	€24,255 for Supporting local delivery of AIM and €35,000 to deliver 14 Equality, Diversity and Inclusion training courses to 231 ECCE services

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Access and Inclusion Model (AIM) Project & AIM for Equality, Diversity and Inclusion (EDI) training 2018
Purpose of the Grant	Ensuring accurate, effective, consistent and helpful communication when dealing with providers, parents and public with the local delivery of AIM. Delivery of Equality, Diversity and Inclusion Training Courses as per the agreed model
Term	Expires 31 December 2018
Total Fund	€51,020
Fund deferred at beginning of year	€13,259
Received in the financial year	Nil
Reallocation of fund	Nil
Fund deferred or due at financial year end	€13,259
Grant taken to Income in the period	Nil
Expenditure	Nil
Capital Grant	Nil
Restriction on use	€23,520 for Supporting local delivery of AIM and €27,500 to deliver 11 Equality, Diversity and Inclusion training courses as per agreed model

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Access and Inclusion Model (AIM) Project & AIM for Equality, Diversity and Inclusion (EDI) training 2019
Purpose of the Grant	Ensuring accurate, effective, consistent and helpful communication when dealing with providers, parents and public with the local delivery of AIM. Delivery of Equality, Diversity and Inclusion Training Courses as per the agreed model
Term	Expires 31 December 2019
Total Fund	€36,335
Fund deferred at beginning of year	Nil
Received in the financial year	€36,335
Reallocation of fund	€20,235
Fund deferred or due at financial year end	€1,335
Grant taken to Income in the period	€14,765
Expenditure	€14,765
Capital Grant	Nil
Restriction on use	€23,835 for supporting local delivery of AIM and €12,500 to deliver Equality, Diversity and Inclusion training as per agreed model.

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	In School and In Early Years Therapy Services Demonstration Project 2018
Purpose of the Grant	Support Fund for Therapy Pilot Project on the provision of Speech and Language Therapy and Occupational Therapy in 75 pre-schools and schools for new model of In-School Speech and Language Therapy
Term	Expires 31 December 2019
Total Fund	€35,100
Fund deferred at beginning of year	€468
Received in the financial year	€468
Reallocation of fund	Nil
Fund deferred or due at financial year end	€936
Grant taken to Income in the period	Nil
Expenditure	Nil
Capital Grant	Nil
Restriction on Use	Facilitating the fund distribution to the selected 75 services for the pilot project

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	In School and In Early Years Therapy Services Demonstration Project 2018
Purpose of the Grant	Support Fund for Therapy Pilot Project on the provision of Speech and Language Therapy and Occupational Therapy in 75 pre-schools and schools for new model of In-School Speech and Language Therapy
Term	Expires 31 December 2019
Total Fund	€38,876
Fund deferred at beginning of year	Nil
Received in the financial year	Nil
Reallocation of fund	€33,876
Fund deferred or due at financial year end	€651
Grant taken to Income in the period	€33,226
Expenditure	€33,226
Capital Grant	Nil
Restriction on use	Facilitating the fund distribution to selected services for the Pilot Project
Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Parent & Toddler Initiative Grant 2018
Purpose of the Grant	To promote local Parent and Toddler Groups
Term	Expires 31 December 2018
Total Fund	€5,977
Fund deferred at beginning of year	€415
Received in the financial year	Nil
Reallocation of fund	Nil
Fund deferred or due at financial year end	€28
Grant taken to Income in the period	€387
Expenditure	€387
Capital Grant	Nil
Restriction on use	Small grants to promote local Parent & Toddlers and provide assistance towards materials and supporting expenses

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Parent & Toddler Initiative Grant 2019
Purpose of the Grant	To promote local Parent and Toddler groups
Term	Expires 31 December 2019
Total Fund	€7,426
Fund deferred at beginning of year	Nil
Received in the financial year	€7,039
Reallocation of fund	Nil
Fund deferred or due at financial year end	6
Grant taken to Income in the period	€7,033
Expenditure	€7,033
Capital Grant	Nil
Restriction on use	Small grants to promote local Parent & Toddlers and provide assistance towards materials and supporting expenses
 Agency	 Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Childminding Development Grants (CMDG) 2018
Purpose of the Grant	To assist local child-minders in developing and improving their service based on child-minders submission to Pobal
Term	Expires 31 December 2018
Total Fund	€1,000
Fund deferred at beginning of year	€85
Received in the financial year	Nil
Reallocation of fund	Nil
Fund deferred or due at financial year end	€85
Grant taken to Income in the period	Nil
Expenditure	Nil
Capital Grant	Nil
Restriction on use	Small grants to assist child-minders development and improve their services

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	National Childcare Scheme (NCS)
Purpose of the Grant	To support the delivery of the National Childcare Scheme's Nationwide Training Programme for Service Providers
Term	Expires 31 December 2019
Total Fund	€12,126
Fund deferred at beginning of year	Nil
Received in the financial year	€12,126
Reallocation of fund	Nil
Fund deferred or due at financial year end	€6,095
Grant taken to Income in the period	€6,031
Expenditure	€6,031
Capital Grant	Nil
Restriction on Use	To support the delivery of the National Childcare Scheme's Nationwide Training Programme for Service Provider by providing 30 training sessions
 Agency	 Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	First Aid Response (FAR) Training
Purpose of the Grant	To support the delivery of the First Aid Response (FAR) for service providers
Term	Expires 31 December 2019
Total Fund	€26,775
Fund deferred at beginning of year	Nil
Received in the financial year	€26,775
Reallocation of fund	Nil
Fund deferred or due at financial year end	€15,691
Grant taken to Income in the period	€11,084
Expenditure	€11,084
Capital Grant	Nil
Restriction on use	To support the delivery of the First Aid Response (FAR) for service providers.

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Once off TEC
Purpose of the Grant	TEC funding on PIP Implementation
Term	None
Total Fund	€3,178
Fund deferred at beginning of year	€1,278
Received in the financial year	Nil
Reallocation of fund	Nil
Fund deferred or due at financial year end	€1,278
Grant taken to Income in the period	Nil
Expenditure	Nil
Capital Grant	Nil
Restriction on use	TEC implementation on PIP
Agency	Pobal
Government Department	Department of Children and Youth Affairs
Grant Programme	Non NCIP
Purpose of the Grant	Administration
Term	None
Total Fund	€1,331
Fund deferred at beginning of year	€1,331
Received in the financial year	Nil
Reallocation of fund	Nil
Fund deferred or due at financial year	€1,326
Grant taken to Income in the period	€5
Expenditure	€5
Capital Grant	Nil
Restriction on use	Administration

South Dublin County Childcare Committee Company Limited by Guarantee

Notes to the Financial Statements

continued

for the financial year ended 31 December 2019

15. 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 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.

16. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 December 2019.

17. POST-BALANCE SHEET EVENTS

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

18. CASH AND CASH EQUIVALENTS

	2019	2018
	€	€
Cash and bank balances	<u>149,201</u>	<u>109,206</u>

19. APPROVAL OF FINANCIAL STATEMENTS

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

30 June 2020

SOUTH DUBLIN COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

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

South Dublin 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 2019

	2019	2018
	€	€
Income		
Fees receivable - Training Fees	1,515	1,425
Pobal - National Siolta Aistear Initiative (NSAI)	1,590	-
Non-NCIP	5	86
Pobal - NCIP	470,077	439,484
Pobal - Learner Fund & Bursary	9,750	70,321
Pobal - Access Inclusion Model (AIM)	14,765	37,761
Pobal - Demonstration Project	33,225	34,632
Pobal - Parent & Toddler Initiative	7,420	5,590
Pobal - Childminding Development Grant (CMDG)	-	915
Pobal - Capital Grant	4,050	1,012
Pobal - National Childcare Scheme (NCS)	6,031	-
Pobal - First Aid Response	11,084	-
	<u>559,512</u>	<u>591,226</u>
Expenditure		
Wages and salaries	317,518	294,190
Social welfare costs	36,299	35,563
Staff defined contribution pension costs	37,158	38,531
Staff training	5,480	-
Staff Costs	1,453	1,263
Objective Cost 1 - Finance & Governance	3,521	180
Objective Cost 2 - Quality	6,762	9,293
Objective Cost 3 - Communications	492	-
Objective Cost 4 - NCS Project	6,031	1,915
Objective Cost - Demonstration Project	33,225	34,632
Objective Cost - Access & Inclusion Model (AIM)	14,765	37,761
Objective Cost - Learner Fund	9,750	70,321
Objective Cost - First Aid	11,084	-
Objective Cost - Parent & Toddler	7,420	5,590
Objective Cost - CMDG	-	923
Rent payable	22,722	26,294
Insurance	2,466	2,311
Cleaning	250	43
Repairs and maintenance	6,426	3,214
Printing, postage and stationery	3,371	3,814
Advertising	200	180
Telephone	4,929	5,543
Computer costs	3,597	2,399
Travelling and entertainment	6,025	3,312
Legal and professional	2,422	1,950
Bank charges	598	684
Canteen	1,408	290
Staff welfare	1,601	1,429
General expenses	-	244
Subscriptions	758	5,801
Profits/losses on disposal of tangibles	254	-
Auditor's remuneration	4,446	4,157
Depreciation	8,727	9,936
	<u>561,158</u>	<u>601,763</u>

South Dublin 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 2019

	2019 €	2018 €
Net deficit	<u>(1,646)</u>	<u>(10,537)</u>