

FINANCIAL STATEMENTS 16 May 2025

**The National Childminding Association of Ireland
Annual Report and Financial Statements
for the financial year ended 31 December 2024**

**Colligan O'Cearbhaill & Co
Chartered Accountants and Statutory Auditors
Bri Chualann Court
Adelaide Road
Bray
Co. Wicklow**

Company Number: 283469

The National Childminding Association of Ireland

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The National Childminding Association of Ireland
DIRECTORS AND OTHER INFORMATION

Directors

Aedin O'Toole
Gwyneth Brophy
Mary Walsh
Elizabeth Butler
Geraldine Galvin
Sylvia Avramova-Elworthy
Rebecca Sullivan Lynch
Angharad Marie Ryan (Resigned 23 March 2024)
Gillian Magaret Byrne

Company Secretary

Bernadette Orbinski Burke

Company Number

283469

Registered Office and Business Address

C28 Arklow Business Enterprise Centre
Kilbride Industrial Estate
Arklow
Co. Wicklow Y14 T440

Auditors

Colligan O'Cearbhaill & Co
Chartered Accountants and Statutory Auditors
Bri Chualann Court
Adelaide Road
Bray
Co. Wicklow

Bankers

AIB
23-24 Main Street
Arklow
Co. Wicklow

The National Childminding Association of Ireland

DIRECTORS' REPORT

for the financial year ended 31 December 2024

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

Principal Activity and Review of the Business

Childminding Ireland is the National Association for Childminders in Ireland.

The year 2024 marked a period of significant engagement and advocacy for Childminding Ireland. A key highlight was our active contribution after the Department's public consultation in relation to the development of new childminding regulations, where we successfully facilitated meaningful dialogue between childminders and policymakers. The organisation's focus on gathering and amplifying childminders' voices through focus groups and online discussions proved instrumental in influencing revisions to the Draft Regulations, ensuring that practical considerations were incorporated into policy development. During this transition period we are calling for a real and meaningful review, and corrective actions where necessary to ensure that the new regulations and the system processes are fit for purpose when registration becomes mandatory.

Our digital presence saw remarkable growth, with over 18,400 website sessions and 121,600 Facebook views, demonstrating the effectiveness of our outreach efforts.

Throughout the year, Childminding Ireland maintained its commitment to supporting childminders through various challenges, particularly regarding regulatory changes and financial uncertainties.

Our training and support services continued to evolve to meet childminding needs, with practical courses covering essential areas such as bookkeeping, tax compliance, paediatric first aid, and growth mindset development. The increased media engagement throughout the year helped maintain childminding's position as a cornerstone of childcare in Ireland, ensuring that the sector's interests remained visible in public discourse.

Collaboration remained an important element of our work in 2024, with productive partnerships maintained with DCEDIY, Tusla, and international organisations including NICMA, and SCMA. These relationships, particularly our international collaborations, provided valuable insights that informed our policy positions and advocacy efforts. We also maintained strong working relationships with County Childcare Committees and participated actively in the National Early Years Children First Committee and the National Voluntary Childcare Collaborative.

The organisation faced ongoing financial challenges in 2024, operating within an unchanged budget of €340,000 despite rising costs and inflation. Through careful management, we met our overall budget target, though this required careful balancing across different cost categories. The lack of budget increases in recent years continues to pose challenges for organisational sustainability and growth.

Governance remained strong during the year, with the board successfully maintained focus on the organisation's mission while navigating funding uncertainties and the evolving regulatory environment. There were no changes to board membership in 2024, providing valuable continuity during this period of change.

Looking ahead to 2025, Childminding Ireland will focus on strengthening its advocacy and communication strategies to ensure childminding issues remain central to policy discussions. We plan to explore alternative funding streams and work more closely with stakeholders to ensure long-term sustainability. The organisation will continue to prioritise proactive engagement with childminders and stakeholders to influence sector changes early in the decision-making process.

The past year has demonstrated both the resilience of Childminding Ireland and the importance of our role in supporting and advocating for childminders. As an example the direct influence our feedback had on regulatory revisions showcases the vital role we play in shaping the future of childminding in Ireland. As we move forward, we remain committed to securing more robust, long-term funding to support the continued development and sustainability of the childminding sector.

In conclusion, while 2024 presented significant challenges, it also demonstrated the effectiveness of our collaborative approach and the impact of our advocacy efforts. The learnings from this year will be instrumental in shaping our future strategies as we continue to support and strengthen the childminding sector in Ireland.

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

There has been no significant change in these activities during the financial year ended 31 December 2024.

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €7,859 (2023 - €(18,060)).

At the end of the financial year, the company has assets of €14,719 (2023 - €10,042) and liabilities of €22,175 (2023 - €25,357). The net liabilities of the company have decreased by €7,859.

The National Childminding Association of Ireland
DIRECTORS' REPORT
for the financial year ended 31 December 2024

Directors and Secretary

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

Aedin O'Toole
Gwyneth Brophy
Mary Walsh
Elizabeth Butler
Geraldine Galvin
Sylvia Avramova-Elworthy
Rebecca Sullivan Lynch
Angharad Marie Ryan (Resigned 23 March 2024)
Gillian Magaret Byrne

The secretary who served throughout the financial year was Bernadette Orbinski Burke.

There were no changes in shareholdings between 31 December 2024 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

Colligan O'Cearbhaill & Co, (Chartered Accountants), 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.

FHM Consulting Limited resigned as auditors during the financial year and the directors appointed Colligan O'Cearbhaill & Co, (Chartered Accountants), to fill the vacancy.

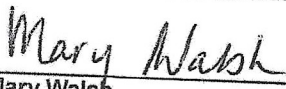
Statement on Relevant Audit Information

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.

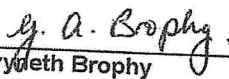
Accounting Records

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 C28 Arklow Business Enterprise Centre, Kilbride Industrial Estate, Arklow, Co. Wicklow Y14 T440.

Signed on behalf of the board



Mary Walsh
Director



Gwyneth Brophy
Director

Date: 16.6.25

The National Childminding Association of Ireland
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2024

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

Mary Walsh
Mary Walsh
Director

G. A. Brophy
Gwyfleth Brophy
Director

Date: 16.6.25

INDEPENDENT AUDITOR'S REPORT

to the Members of The National Childminding Association of Ireland

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The National Childminding Association of Ireland ('the company') for the financial year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet, 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 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of The National Childminding Association of Ireland

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.


Kevin O'Ceirbhail
for and on behalf of
COLLIGAN O'CEARBHAILL & CO
Chartered Accountants and Statutory Auditors
Bri Chualann Court
Adelaide Road
Bray
Co. Wicklow

Date: 16/06/2025

The National Childminding Association of Ireland

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 National Childminding Association of Ireland
INCOME AND EXPENDITURE ACCOUNT
 for the financial year ended 31 December 2024

Notes	2024 €	2023 €
Income		
Expenditure	402,547	386,819
Surplus/(deficit) for the financial year	<u>(394,688)</u>	<u>(404,879)</u>
Total comprehensive income	<u>7,859</u>	<u>(18,060)</u>
	<u>7,859</u>	<u>(18,060)</u>

Approved by the board on 16/06/2025 and signed on its behalf by:

Mary Walsh
 Mary Walsh
 Director

G. A. Brophy
 Gwyneth Brophy
 Director

The National Childminding Association of Ireland
BALANCE SHEET
as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	8	562	1,619
Current Assets			
Debtors	9	8,605	6,280
Cash and cash equivalents		5,552	2,143
		14,157	8,423
Creditors: amounts falling due within one year	11	(22,175)	(25,357)
Net Current Liabilities		(8,018)	(16,934)
Total Assets less Current Liabilities		(7,456)	(15,315)
Reserves			
Income and expenditure account		(7,456)	(15,315)
Equity attributable to owners of the company		(7,456)	(15,315)

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 16/06/2025 and signed on its behalf by:

Mary Walsh
Mary Walsh
Director

Gwyneth Brophy
Gwyneth Brophy
Director

The National Childminding Association of Ireland
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2024

	Retained deficit	Total
	€	€
At 1 January 2023	2,745	2,745
Deficit for the financial year	<u>(18,060)</u>	<u>(18,060)</u>
At 31 December 2023	(15,315)	(15,315)
Surplus for the financial year	<u>7,859</u>	<u>7,859</u>
At 31 December 2024	<u><u>(7,456)</u></u>	<u><u>(7,456)</u></u>

The National Childminding Association of Ireland
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Surplus/(deficit) for the financial year		7,859	(18,060)
Adjustments for:			
Depreciation		1,057	1,138
		<u>8,916</u>	<u>(16,922)</u>
Movements in working capital:			
Movement in debtors		(2,325)	1,162
Movement in creditors		(3,182)	1,347
		<u>3,409</u>	<u>(14,413)</u>
Cash generated from/(used in) operations			
		<u>3,409</u>	<u>(14,413)</u>
Net increase/(decrease) in cash and cash equivalents		3,409	(14,413)
Cash and cash equivalents at beginning of financial year		2,143	16,556
Cash and cash equivalents at end of financial year	10	<u><u>5,552</u></u>	<u><u>2,143</u></u>

The National Childminding Association of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

1. General Information

The National Childminding Association of Ireland is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 283469. The registered office of the company is C28 Arklow Business Enterprise Centre, Kilbride Industrial Estate, Arklow, Co. Wicklow Y14 T440 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 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 has been accounted for on an accrual basis. Funding from Pobal and membership fees are recognised upon entry into the company's accounting system.

Tangible assets and depreciation

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

Fixtures, fittings and equipment	-	20% Straight line
Computer equipment	-	33% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

The National Childminding Association of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

Taxation

The company has obtained charitable status for taxation purposes.

Government grants

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

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Provisions Available for Audits of Small Entities

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

5. Operating surplus/(deficit)

	2024	2023
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible assets	1,057	1,138
Government grants received	<u>(340,000)</u>	<u>(339,100)</u>

6. Employees

The average monthly number of employees during the financial year was 5, (2023 - 5).

7. Salary bands

	2024	2023
	Number of Employees	Number of Employees
€10,000 - €60,000	4	4
€90,000 - €100,000	-	1
€100,000 - €110,000	1	-
	<u>5</u>	<u>5</u>

Directors are not remunerated for their work on the Board nor can they be appointed to any salaried position at the Charity.

The National Childminding Association of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

8. **Tangible assets**

	Fixtures, fittings and equipment €	Computer equipment €	Total €
Cost			
At 1 January 2024	11,378	13,015	24,393
At 31 December 2024	11,378	13,015	24,393
Depreciation			
At 1 January 2024	10,255	12,519	22,774
Charge for the financial year	561	496	1,057
At 31 December 2024	10,816	13,015	23,831
Net book value			
At 31 December 2024	562	-	562
At 31 December 2023	1,123	496	1,619

9. **Debtors**

Prepayments

2024	2023
€	€
8,605	6,280

10. **Cash and cash equivalents**

Cash and bank balances

2024	2023
€	€
5,552	2,143

11. **Creditors**

Amounts falling due within one year

Trade creditors
Taxation and social welfare
Accruals

2024	2023
€	€
6,110	7,572
6,534	7,226
9,531	10,559
22,175	25,357

12. **State funding**

Name Grantor

Dept. of Children, Equality, Disability, Integration & Youth

Name of Grant

Programme for National Voluntary Childcare Organisations

Purpose of Grant

Service Provision/Charitable Activities

Amount of Total Grant Awarded

€340,000

Term of Grant

1 Year

Grant taken to income

€340,000

Capital Grants

€-

Restrictions on use

The use of the Grant is restricted for the delivery of a service as laid out in the Implementation Plan submitted to Pobal.

The National Childminding Association of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

13. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.27.

14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

15. Post-Balance Sheet Events

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

16. Tax clearance

The company is compliant with relevant circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments'.

This note is in adherence with the requirements set out in Circular 13/2014 which supersedes Circular 17/2010.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16/06/2025.