



ECCE & Play Early Childhood Ireland
(A Company Limited by Guarantee)
Trading as

Early Childhood Ireland

Directors' Report and Audited Financial Statements

For the financial year ended
31 December 2020

Registered Number: 506235
Charity Number: CHY 19987
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Company Information

Directors	Paul Gilligan
	Michele Akerlind
	Catherine Byrne
	Donall Curtin (Appointed 9 March 2020)
	Padraig Fleming (Appointed 9 March 2020)
	Anne Looney
	Karen McGovern
	Catherine O'Brien
	Thomas Walsh
Chairperson	Paul Gilligan
Chief Executive Officer	Teresa Heeney
Secretary	Susan Selfridge
Solicitors	Crowley Millar 2/3 Exchange Place IFSC, Dublin 1
Auditors	JPA Brenson Lawlor Argyle Square Morehampton Road Dublin 4
Bankers	Allied Irish Bank 100/101 Grafton Street Dublin 2
Registered Office	Hainault House Belgard Square South, Tallaght, Dublin 24

Message from the Chairperson and CEO for year ended 31 December 2020



Paul Gilligan, Chairperson



Teresa Heeney, Chief Executive Officer

What a year 2020 was for us all, both professionally and personally. As the year began, no-one could have foreseen the Covid-19 pandemic, but by March we were in no doubt that something unprecedented was happening, which would affect us all, with the ending being uncertain and unpredictable. The early years sector was heavily impacted by the Covid-19 pandemic during 2020 with closures, evolving regulations around health and safety, worries about exposure to the virus for service users and staff and indeed the ongoing viability of some services, given the uncertainty around the continuation of financial supports, just some of the key concerns for our members in 2020.

Early Childhood Ireland responded well to this challenging environment, continuing to provide core services to our members such as Garda Vetting and our Early Years Employer Service (EYES), while mobilising our staff to work remotely in accordance with public health guidelines so that business continuity could be maintained. Our in-person events were cancelled and we expanded our online offering to offset this, mindful of the need to continue provision in the area of advisory services and professional learning and development, alongside the need to maintain strong connections with our membership.

Our teams worked hard to keep members up to date, providing advice as the year progressed through targeted, relevant and informative communications, including a re-opening website which served as an important source of information for operators. Interactions with members ramped up significantly in 2020 - emails and calls to services such as EYES and Garda Vetting services saw large increases on the 2019 figures. We began a successful membership renewal process in the latter part of 2020 and the continued growth in our membership will ensure that we continue as a strong voice for the sector and move towards realising our vision that "Every young child is thriving and learning in quality early childhood settings."

While some projects and initiatives were delayed because of the restrictions necessitated by the Covid-19 pandemic, the year was no less busy for us and we continued our interactions with key stakeholders such as the Department of Children, Equality, Disability, Integration & Youth (DCEDIY), Pobal and Tusla. As part of the response to challenges posed by Covid-19, we participated in the DCEDIY Advisory Group on Re-opening, bringing feedback from our members to each meeting. Meanwhile, our hand hygiene project with Safefood was especially timely and useful this year.

Our annual awards, which had been celebrated at a gala event in 2019 with 300 guests, moved online in 2020, with a well-received series of videos posted to our social media channels, in which winners were presented with their awards and which received positive media coverage. Our research symposium was also an online offering in 2020 and you can read more about these and other events in the pages of this report. As part of the research symposium, we were very pleased to launch the peer reviewed conference proceedings from the 2019 research conference.

The majority of our board and committee meetings were also held remotely in 2020 and our AGM was a hybrid in-person/remote event, demonstrating the fact that all areas of the organisation had to adjust to a new way of working. We are very grateful to the Board for their stewardship and hard work during an exceptional year and we were pleased to welcome new members onto the Board during 2020 – the additional experience and skills they bring will be a key asset going forward.

In a commitment to use as many platforms as possible to keep in touch with members, we launched a new podcast series. One of the first topics covered was managing work-related stress as we knew from interactions with our membership about the levels of stress and anxiety they were experiencing. We launched a new online Learning Hub during the year and the considerable levels of engagement with this proved a real highlight. This continued throughout the year when Phase II of the Hub was launched. The interest in the content available in the Learning Hub is a testament to the continuing appetite for learning by the early years and school age childcare workforce, an appetite which was undimmed by the pandemic. Many practitioners made valuable use of time during closures to update their knowledge and skills and our suite of courses expanded to meet this need - more on this further on in the report. We are very grateful to all of our colleagues from across the sector who contributed their expertise to our blogs and other online content during 2020.

The challenges that existed before the pandemic have not gone away, and we continue to work on ongoing live issues such as:

- obtaining further investment in the sector and better terms and conditions for the workforce, and building sustainability for operators and consistent quality services for children
- campaigning for one of our key goals, a single agency to administer the early years sector in Ireland,
- advocating for the cost of insurance and the lack of competition for service operators looking for a provider to be addressed

Our 'Pathways to Better Prospects' report, published in November, compared the Irish childcare landscape with a number of other countries and set out our vision for professionalisation of the sector. Another key development in 2020 was the increase in Early Childhood Ireland's media profile, with local and national media seeking our response to developments throughout the year on closures and re-opening and the consequences for children, parents, service operators and staff.

We hope that you will read through the report for a more comprehensive view of the extent of our work throughout the year and for more detail on the main initiatives. Our plans for 2021 include the launch of a new website and we hope this will be a key source of up-to-date information for our all members and partners. We are very grateful to our members for their loyalty and support, and for their continued willingness to provide feedback to us on the key issues for them. As an organisation whose mission is to support our members to provide quality experiences for children, we will continue to advocate for the investment levels that are required to deliver a properly funded system. Our new strategic plan will commence from 2021 and we look forward to working with all of our stakeholders in the pursuit of our shared goals.

Directors' Report for year ended 31 December 2020

The Directors present their annual report and audited financial statements of the charity for the year ended 31 December 2020.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of Companies Act 2014 and FRS 102. Although not obliged to comply with the Charities SORP, the organisation has implemented its recommendations where relevant in these accounts. The main activities of the organisation are charitable.

The content of the director's annual report is set out in the following headings:

- Objectives and activities;
- Achievements and performance;
- Financial review;
- Structure, governance and management;
- Reference and administrative details;
- Exemptions from disclosures and
- Funds held as custodian trustee on behalf of others.

Objectives and Activities

Early Childhood Ireland is the largest organisation in the early years sector. We represent over 4,000 members, who support over 100,000 children and their families through preschool, after-school, and full day-care provision nationwide.

Our work includes quality enhancement, publications, advocacy, training, business support and information for a sector that employs 25,000 people in Ireland.

Objects of the Organisation

Main Object

The main object for which the Company is established (the "Main Object") is to advance education by promoting childcare and education services that facilitate children's learning, development and wellbeing; to promote, maintain, improve and advance the education of parents and families of such children and other appropriate persons, with an emphasis on play experience and to work to increase the quality of ELC services and after-school settings for children in Ireland.

Subsidiary Objects

As objects incidental and ancillary to the attainment of the Main Object, the Company shall have the following subsidiary objects:

- to promote the welfare of children;
- to increase public awareness of the needs of children and to highlight the need for and the value of Early Years Settings and After-schools;
- to act as an advisory body with statutory authorities with regard to policymaking, finance and other matters ancillary thereto;
- to increase and maintain high standards provided by Early Years Settings and After-schools by developing awareness of the importance of high-quality care through the development and dissemination of information, by educating Members, staff, parents and legislators; to inform and educate the public generally about Early Years Settings and After-

schools through the medium of internet, information technology, web and by publishing, distributing, buying and selling books, reports, articles, periodicals, circulars and other publications containing materials relating to Early Years Settings and After-schools;

- to encourage appropriate parental involvement in promoting Early Years Settings and After-schools;
- to operate and maintain a service for the provision of advice and support on all matters relating to Early Years Settings and After-schools to Members and parents and to collaborate with and assist other organisations, bodies, and persons in Ireland and elsewhere in the provision of such advice;
- to organise and hold meetings, discussions, lectures, seminars, conferences, appropriate training courses and study groups relating to the main object of the Company and generally to engage in all such publicity as may be deemed expedient for the purposes of promoting the main object of the Company;
- to conduct research, either by its own officers, agents, and staff or by other persons and institutions, into the facts relating to Early Years Settings and After-schools and matters associated therewith and disseminate the learning to Members and others;
- to partner, collaborate, associate, or liaise for educational and/or commercial purposes, with persons and organisations connected with or interested in Early Years Settings and After-schools and/or the activities of the Company in pursuit of the main object of the Company and to disseminate and/or otherwise use the results or information gleaned from such partnerships, collaborations, associations or liaisons in furtherance of the main object;
- to maintain a national support network of Early Years Settings and After-schools.

Vision, Mission and Values



Our Vision



Every young child is thriving and learning in quality early childhood settings.

Our role in achieving this vision is to be effective champions for quality in practice, putting children and their rights at the core of our work and advocating strongly for them, their families, and all early childhood professionals.



Our Mission

To inspire and enable members to provide quality experiences for young children and their families in their settings.

We do this by:

- Working closely with members, peer organisations, parents, policy makers, partners, funders, and researchers
- Advocating on behalf of our members and the children and families they work with on matters that are important to them
- Progressing thinking and research to help inform and shape the quality of practice and policy.



Our Values

As a membership-based organisation we value:

- Children as competent learners and citizens with rights
- Parents as champions in the lives of children
- Early Childhood Professionals, their commitment, dedication, and professionalism in working with young children and their families.

Our Staff Team

The organisation is managed by a Senior Management Team, headed by the Chief Executive Officer (CEO), and comprising the Deputy CEO with responsibility for Membership and Operations, Director of Research and Professional Learning, Director of Policy, Advocacy and Campaigning and Director of Communications and Development.

The Membership and Operations team has two core functions: to support the membership through the provision of member services, such as Garda Vetting, running of the online shop and operation of our Early Years Employer Service (EYES) helpdesk; and to ensure the smooth and effective running of the organisation itself through the provision of ICT support, finance, governance support and office management. Both the membership facing team and internal operations team had a very busy year in 2020 due to Covid-19 pandemic and the need to provide a responsive, up to date information service along with other supports to our membership base.

The Policy, Advocacy and Campaigning team advocates for the conditions that will ensure quality and sustainable early years services and undertakes media work to improve public information and awareness about the early years sector. The team also co-ordinates our advocacy and representation work with our members on a wide range of policy and implementation forums and committees, nationally and internationally. The team engages in research and every year, is responsible for publishing the Annual Childcare Barometer, which is an independent opinion poll to gauge and track public opinion on our issues. Advocacy is an expanding area of our work and in this regard, we were very active in 2020. The single - key - ask in our 2021 Budget submission was that investment in the early years sector be increased towards the target of 1% of GDP. The Programme for Government published in 2020 aims to introduce a single agency, Childcare Ireland, which we regard as an essential development. The review of the current system is planned for completion by the end of 2021. We plan to build on our progress in these key areas to date, into 2021 and beyond.

The Communications and Development team is responsible for internal and external communications through our website, targeted emails, weekly ezine, quarterly magazine, other publications, and digital platforms. This team is also responsible for business development and looking after affinities which members can avail of, as well as liaising with sponsors. It was another extremely busy and active year for the team in 2020 as they responded to the needs of members for relevant, accurate and up-to-date communications on the changing environment with regard to Covid-19, the evolving public health regulations, and insurance matters, amongst other key issues. The organisation's re-opening website was an important resource for our members during this period.

The Research and Professional Learning team is made up of Early Childhood Specialists who provide training, mentoring and support to our members. This team delivers modules on the BA in Early Childhood Teaching & Learning in Maynooth University and lectures in a number of other third level institutions (work which moved online in 2020). Team members are active participants on forums and working groups representing the sector. The team has expertise in the Marte Meo

and Reggio inspired approaches as well as in risk rich play, outdoor play and practice with babies and children under three. Action-based research is an integral part of their work. In 2020, many early years practitioners made good use of time during closures to update their CPD, taking part in online learning opportunities provided by the RPL team. This is an aspect of the team's work which expanded considerably during the pandemic and is likely to continue to develop in response to the needs of practitioners in the early years sector.

Further details on the work of the teams can be found in the section on our Achievements and Performance section.

Remuneration and Performance Management

Early Childhood Ireland has set salary scales which it adheres to for all employees. The Remuneration sub-committee of the Board is responsible for setting and reviewing the CEO's salary. In terms of performance management, each line manager is responsible for reviewing the performance of the staff within his/her team. This is achieved through a performance management process, one to one support and supervision meetings on a regular basis and by setting a work plan for the year. Early Childhood Ireland avails of supports from external experts on human resource management to ensure best practice in this area.

Broader Sector and Environment

The extent of the Covid-19 pandemic could not have been foreseen by anyone at the start of 2020 and the changes it wrought to so many aspects of our lives and work are unprecedented. The early years sector was heavily impacted by the uncertainty around provision of services, challenges of re-opening safely and staffing issues where those working in an early years setting had been exposed or potentially exposed to the virus, amongst other issues. As an organisation, we changed our way of working so that we could continue to provide much-needed information and guidance to our members and continue to operate core services such as Garda Vetting. Meanwhile, our online shop sourced and offered items required for safe reopening of early years services in 2020 such as personal protection equipment (PPE) and sanitising products.

Our media profile was also heightened as the year progressed and Early Childhood Ireland provided regular commentary on developments that impacted the sector during the pandemic. We also provided our expertise and knowledge to government during the pandemic, via the Department of Children, Equality, Disability, Integration and Youth. In December 2020 alone, we had 93 items of coverage across national and local broadcast, print and online media. This included continued coverage of Early Childhood Ireland's Annual Awards winners in November, findings from the 'Better Prospects' report launched online in early December, and Early Childhood Ireland's statement in response to new Covid-19 measures announced in late December. Our CEO Teresa Heeney participated in a very active re-opening Advisory Group which was convened in 2020 and offered feedback from our members as operators on their experiences.

In 2020, Early Childhood Ireland continued to advocate for greater resources and for the essential value of the sector to the economy and to Irish society to be recognised in the public policy process. Our Annual Childcare Barometer demonstrates the value which the Irish public places on the early years of the lives of babies and young children, as well as on those who provide this care.

Feedback from our members, in particular through our Early Years Employer Service and our members reference groups, keeps us well-informed as to the challenges our members face in operating their services and keeping them running in the face of difficulties such as Covid-19, recruitment and retention of staff, the re-registration process, and various difficulties relating to insurance both before and during the pandemic, including the lack of choice of providers and high insurance costs. We work with the Alliance for Insurance Reform to address the key

insurance issues in our sector and to advocate for the interests of our sector.

With the support of funding from the Irish Human Rights and Equality Commission, we published the 'Pathways to Better Prospects: (Delivering proper terms and conditions for the early years workforce in Ireland)' report in November. The report had three main aims: to map the various pathways to the professionalisation of other sectors in Ireland which have had success; to identify models of good practice, including internationally, to promote and advance the right to decent work within the early years sector; and finally, to identify strategies that can be applied to, or adapted for, the early years sector. By mid-December, the report had been downloaded over 300 times from our website. We hope that this report will serve as a useful snapshot of the current situation, contribute to the wider debate on this issue and act as a resource for policymakers.



[Click here to access the full report now>>>](#)

In September 2020 we published research that explored the impact of Covid-19 on settings. One of the key findings of this report was the fact that many providers were only able to continue operating owing to the support of the then wage subsidy scheme. Uncertainty around the ongoing provision of financial support was a significant cause for concern amongst service providers.

Despite repeatedly highlighting the precarious state of the sector, we were disappointed that no additional funding was provided in October's Budget. However, throughout 2020, Early Childhood Ireland continued to advocate for a more coherent, longer-term strategy for financial supports, to make it easier for providers to plan for the future.

Our Impact – What our members say

One of our main events throughout the year is our National Awards, which aim to spotlight and recognise members' commitment to continuously improve the quality of their practice and their services to children and their families. As with so many other events during the pandemic, the 2020 awards moved online this year, with a series of videos posted on our social media channels showing the winners receiving the news that they had won. Feedback on the altered format was very positive and the awards served to highlight once more the hugely valuable work and unstinting commitment of practitioners in the early years sector, even during the most challenging of times.

See below some testimonials on the awards programme from two of our 2020 winners and a sponsor, plus an appreciative comment from one of our members thanking us for support received during the year:

Congratulations to the whole team in ECI for facilitating the virtual awards this year. Watching these unfold during the last week has been great, shining a light on best practice and the commitment of those working with young children and families in the sector.

Marie Doherty (LINC Programme)

I am absolutely delighted to accept this award on behalf of the Clare Family Resource Centre. The team here is fully committed to ensuring that all the children that attend the centre have their needs met, regardless of what those needs are and that they are fully included.

**Maxine Ryan, INclusion COordinator in the Clare Family Resource Centre
Winners of the 2020 LINC Award for Leadership in Inclusion**

...winning the Inspired Practice Award has been a tremendous boost to everyone involved in our service and most especially in this difficult Covid dominated year.

**Eilish Balfe, Happy Days Childcare, Ratoath
Winners of the 'Inspired Practice' Award.**

I would be truly lost without the support of ECI at this time, you guys are doing amazing work behind the scenes, on behalf of providers like myself and the sector as a whole...thank you.

Bronagh, Creative Kids

Achievements and Performance

2020 was the final year of our Strategic Plan covering 2015 – 2020. This Strategic Plan set out our broad direction and priorities over the five-year period and has four goals.

- **Goal 1: ECI is the first port of call for supports to early childhood providers, enabling members to deliver quality experiences and outcomes for children and their families.**
- **Goal 2: ECI mobilises its members, parents, and others to drive change, as the most prominent and effective advocate for the early years sector and for young children and their families.**
- **Goal 3: ECI is the recognised expert in relation to quality early years practice, sharing learning throughout the sector, among parents and in wider society. With our members and partners, we are a leader of innovation and quality in early years practice, working collaboratively to create and share new knowledge in order to remain at the leading edge of early years practice.**
- **Goal 4: ECI is a strategic, effective, and sustainable organisation, firmly rooted in its membership, with the capacity to achieve the above goals.**

Within each goal, there are key objectives which are used to develop workplans and performance indicators. A snapshot of the organisation's key achievements in 2020 have been captured and categorised under the objectives and goals of the 2015 – 2020 strategic plan below.

2021 will see the finalisation of our next strategic plan, which will set the direction of our work for the immediate future as we look to expand our membership and our service offerings, increase our impact and continue to advise, support and advocate for our sector and the hugely important work our members perform every day for Ireland's children.

Safeguarding of Vulnerable Persons and our Garda Vetting Service

Child safeguarding is about protecting children from harm, promoting their welfare and in doing so creating an environment which enables children and young people to grow, develop and achieve their full potential. Early Childhood Ireland take child safeguarding very seriously and we provide Garda Vetting for all our members. Garda Vetting is a legal requirement for all people working with children and vulnerable adults, under the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012-2016. Under these Acts, it is compulsory for employers to obtain vetting disclosures in relation to anyone who is carrying out relevant work with children or vulnerable adults. The Acts create offences and penalties for persons who fail to comply with its provisions.

Since 1 January 2020, the Garda National Vetting Bureau made it compulsory for providers to have a GNVB Affiliate Registration Number to ensure compliance with the Acts. Early Childhood Ireland was the first pilot organisation to roll out this campaign to members on behalf of the Vetting Bureau. The Garda National Vetting Bureau have noted our 'exemplary' progress in this regard, commended our proactive approach to the issue and have amended some of their processes based on our feedback.

Meanwhile, our website hosts a list of resources for operators relating to the safeguarding of children such as guidance on developing a child protection policy and child safeguarding statement. Additionally, all staff employed by Early Childhood Ireland are required to complete Tusla's 'Children First' training programme as part of their induction.

Our Environmental Impact:

Early Childhood Ireland strives to place the best interests of children at the centre of everything we do and one of the ways we put this value into action is to consider the wider environment our children are growing up in and the world they will inherit from us. Like any responsible organisation, we want to contribute to carbon neutrality, adopt a careful approach to our use of resources and consider overall sustainability when carrying out our work. Our membership renewal process moved online in 2020 and this has not only resulted in significant cost savings on items such as paper documents and forms, postage etc., representing a responsible use of finite financial resources - it has also helped to reduce our environmental impact.

Meanwhile, our 2019 annual report was published in electronic format only and our Finance Department has also moved to operating as a paperless entity. Meeting agendas and documents are disseminated electronically and all of our Board meetings from March 2020 were held online, along with the majority of our events in 2020, eliminating the need for travel. The 2020 AGM also facilitated remote attendance by our membership, who are based all around the country. As well as minimising environmental impact, online meetings and events offer an opportunity for increased engagement from members who might otherwise find it difficult to travel due to work commitments and/or geographical location. We hope to continue these improvements and work to minimise our impact on the environment into the future.

Our plans for 2021 include the introduction of an online Garda Vetting portal (work on this began in 2020), which will further reduce our reliance on paper-based processes and result in further cost savings on printing and postage for ourselves and our members.

The majority of our staff have worked from home since the first lockdown in March 2020 so there was a consequent requirement to ensure the most robust data protection and cybersecurity practices whilst staff were working away from the office. To this end, all employees had the opportunity to complete courses in GDPR and cybersecurity awareness and we continue to work with our ICT partners to improve awareness and implement best practice for both.

Diversity and Inclusion

Early Childhood Ireland is a partner in the LINC Consortium (along with Mary Immaculate College and Maynooth University - Froebel Dept.) LINC is a free higher education blended-learning programme designed for teachers working in early learning and care, to promote the inclusion of all children. Graduates of the programme carry out the role of Inclusion Coordinator. Additionally, one of our annual awards recognises best practice in this area - the 'LINC Award for Leadership in Inclusion.'

Early Childhood Ireland has developed an inclusion policy template available to our members on request, to adapt for their service or setting. This inclusion policy template recognises and respects the rights of all adults and children in a service, valuing the ability, individuality, and cultural background of all children by providing each child with the opportunities they need to reach their full potential as an active learner within an inclusive ethos/culture. The aim of such a policy is to actively promote equality of access and participation for all.

Goal 1: Early Childhood Ireland is the first port of call for supports to early childhood providers, enabling members to deliver quality experiences and outcomes for children and their families.

Objectives	Strategies
<p>Members' settings are well governed and meet national standards.</p>	<p>Garda Vetting The GNVB campaign was rolled out to all members in 2020, as noted in our earlier section on the Broader Sector and Environment.</p> <p>We began work on our online GV portal in 2020 and will roll this out in 2021. The online portal should make for a smoother, more convenient process for members, with a faster turnaround time and a reduction of errors in submission and is also in line with our sustainability goals as outlined previously.</p> <p>Engagement In addition to this, our Garda vetting and Membership team answered 9,142 calls and emails in 2020 – indicating a high level of engagement with our information services as members look to inform themselves, keep current and ensure agreed standards are met in their settings.</p>
<p>Members are informed and supported with all relevant developments - legislative, policy and practice.</p>	<p>Early Years Employer Service (EYES) The Early Years Employer Service (EYES) answered 3,381 calls and 2,298 emails in 2020. In particular, email activity saw a very big increase in 2020, again illustrating a significant appetite for correct and up-to-date guidance and information.</p> <p>Uncertainty around opening during the pandemic and concerns about financial supports and ongoing sustainability accounted for much of the increase in engagement with the EYES service in 2020 in addition to the more usual requests for information and assistance re. HR and staffing matters, compliance etc.</p> <p>Member Engagement with Stakeholders In 2020, Pobal invited Early Childhood Ireland to participate in a focus group on the sponsorship arrangements under the National Childcare Scheme (NCS). Representatives from our Early Years Employer Service and two selected members attended, and the members had an opportunity to discuss concerns and issues with the process and presented potential solutions.</p>

<p>Members value and provide for play in the daily lives of young children.</p>	<p>Play is considered so important to a child's development that the UN Convention on the Rights of the Child established it as every child's right. It is the child's way of making sense of the world – a learning tool that engages, motivates, challenges, and pleases.</p> <p>The play-based curriculum is the most common curriculum in Ireland. It is inclusive of the range of play activities and approaches present in every early years' setting and the child's right to learn through play is at the centre.</p> <p>On our website, we publish resources on types of play such as outdoor play (foregrounded during the pandemic), active play and science through play. We also offer information on conducting a risk assessment for outdoor play areas and ideas for outdoor play. Play featured as a topic in several blog posts and member communications in 2020 and listed below is a sample of the posts by guest contributors on this topic:</p> <ul style="list-style-type: none"> - 'Play Talk' (Blog) By Patricia Curtis Speech & Language Therapist - 'Stay Safe. Stay Outdoors!' (blog) by Edel Graham, Early Years Service Operator - 'Play Therapy' by Mary Barry, Early Years Practitioner - 'Lockdown Effects – 'Not the Same Child at All' (A blog discussing the findings of the Play and Learning in the Early Years (PLEY) Survey conducted by researchers in Mary Immaculate College in May 2020)
<p>Members deliver curricula that are reflective, emergent and support the learning, development, and wellbeing of all children.</p>	<p>Early Childhood Ireland, alongside other organisations has led out on the delivery of 'Síolta' - the national quality framework for early childhood care and education in Ireland. Síolta establishes 16 quality standards for all early childhood services to work towards. Towards the end of 2020, the organisations involved in the roll out of Síolta from the beginning began documenting their experiences of this work. It is hoped that this reflection report will support and inform the next iteration of Síolta/Aistear.</p> <p>Early Childhood Ireland offers a variety of curriculum-related resources on its website to help its members develop an appropriate curriculum for their settings and our 2020 awards celebrated best practice in this and other relevant areas.</p>

Early childhood professionals have access to and gain from high quality and relevant learning opportunities provided by qualified and experienced educators, enhancing their work with young children and their families.

The Learning Hub

Launched in 2020, our eLearning platform, the 'Learning Hub' aims to empower and support our members and their educators to not only help meet regulatory requirements but also to build professional knowledge and skills among their staff.

By October 2020 we had launched Phase II of the Hub and by the beginning of November over 10,000 users were certified in the Covid Return to Work training, while the Hub itself had in excess of 12,000 users by the end of 2020. Engagement grew towards the end of the year as early years practitioners used their time during closures to engage in CPD activities.

Our Learning Hub is simple to use and allows members to easily register their employees for courses, monitor progress and keep records of certification upon successful completion of courses. It is estimated that the value of completing the full range of training is over €850 per person, but most of the courses available on the Learning Hub are free to members. Training is offered in the following areas:

- The COVID-19 Online Return to Work Training for all employees
- Personal skills
- Computer skills
- Health & Safety compliance

The Learning Hub is supported by Skillnet and Phase III will expand the number of courses on offer.

The Early Childhood Ireland podcast was launched in September 2020 is available on Spotify and iTunes. One of the topics featured was how to manage work-related stress, developed in response to interactions with our members that told us this was an issue for many of them during the pandemic.

We have a team of early learning professionals who are experts in the area of research into early years, curriculum development and best practice. Early Childhood Ireland developed other e-learning opportunities for our members, encompassing topics such as 'Inspiring Interactions with Children Under Two' and 'Inspiring Leadership in Early Learning and Care Settings.'

Early Childhood Ireland members are connected and learn with and from others.

Learning and network events continued to form a key part of our workplan for 2020, with regional meetings held across the country before Covid restrictions came into play. Although our in-person meetings could not happen for most of 2020, we worked hard to provide online offerings to assist in keeping our members engaged and informed about developments relevant to them.

Our AGM, open to all members, offered the option of virtual attendance in 2020. In July and August, we hosted two webinars on topics related to leadership and management.

Additionally, our online resources such as our website, regular blogs on topics relevant to early years practitioners and e-publications like 'Early Times Weekly', help to keep our members connected and informed.

Goal 2: Early Childhood Ireland mobilises its members, parents and others to drive change, as the most prominent and effective advocate for the early years sector and for young children and their families

Objectives	Strategies
Children's rights and wellbeing underpin policy making on matters affecting young children.	<p>Enshrined in our own Constitution, the rights of children are front and centre of everything we do in relation to our policy and advocacy work.</p> <p>In summer 2020, together with the Children's Rights Alliance, we led a wide-ranging advocacy campaign to retain a full Department of Children in the new Programme for Government.</p>
Policy makers are informed on and equipped to respond to matters that affect young children, early childhood professionals and the sector.	<p>New member-focussed research in 2020 included research on "Dealing with the Pandemic: the case of early years and school age childcare providers in Ireland", which was published in October.</p> <p>We made submissions to the DECDIY consultations on a new Funding Model and Workforce Development in 2020. We also made a submission in December to the Review of the Operating System for Early Learning and Care and School Age Childcare by the DECDIY.</p> <p>Meanwhile, Early Childhood Ireland is required to make quarterly returns each year, disclosing our lobbying activities and these returns were completed to deadline in 2020. Early Childhood Ireland meets all of its responsibilities in this regard and does not make donations to any political party. We engage with both government and key opposition politicians to highlight our concerns about the sector.</p>

<p>Investment in the early years sector is increased towards the target of 1% of GDP so that it provides the best quality education and care for young children, it is sustainable for providers and staff, and affordable for parents.</p>	<p>This continues to be the central plank of our advocacy work and remains a key goal for us. The single - key - ask in our 2021 Budget submission was that investment in the early years sector be increased towards the target of 1% of GDP. We are also continuing to seek all-Party support as well as support from Independents to achieve this. We hosted a virtual 'Meet the Members' event ahead of the October Budget to support this ask.</p> <p>Although we were disappointed with the 2020 budget in relation to provision for the early years sector, we continued to make representations to government and held meetings with the Department of Children, Equality, Disability, Integration and Youth (DCEDIY).</p>
<p>The early years sector and parents are actively involved as agents in driving policy change on matters affecting young children and the sector.</p>	<p>In 2020 we continued to involve members more actively in our media work.</p> <p>We convened a Members' Reference Group, where Members reported the pressures they are experiencing dealing with the National Childcare Scheme (NCS) in the context of delivering its first full year in the throes of the pandemic – when parents needed to vary attendance. These concerns were brought directly to the DECDIY, which subsequently established a consultation group made up of providers, to consider implementation issues.</p> <p>The DECDIY NCS team also provided us with a direct contact to address sponsorship issues with directly, to help babies and children from the most disadvantaged families to continue to access quality care and education during the pandemic.</p>
<p>Early childhood educators are recognised as professionals.</p>	<p>Our report <i>'Pathways to Better Prospects: Delivering Decent Work, Terms and Conditions for Early Childhood Workers'</i>, compiled in conjunction with researchers at the University of Limerick, was an important output for us in 2020.</p> <p>Before the end of the year, an invitation was extended to our CEO Teresa Heeney to present the findings of the report to the Citizens' Assembly early in 2021. We hope this research will act as a touchstone for policymakers as they consider improvements in this area.</p>

<p>The early years sector is better understood, recognised, and valued across society for the contribution it makes to children’s education and development.</p>	<p>Our now-annual ‘Childcare Barometer’ looks to gauge public opinion on the early years sector. The Irish public recognise the importance of the early years and wish to see this reflected in government policy.</p>
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Goal 3: ECI is the recognised expert in relation to quality early years practice, sharing learning throughout the sector, among parents and in wider society. With our members and partners, we are a leader of innovation and quality in early years practice, working collaboratively to create and share new knowledge in order to remain at the leading edge of early years practice.

Objectives	Strategies
<p>Early Childhood Ireland is at the cutting edge of early childhood education and care, gaining from and contributing to building expertise through strong partnerships with members, other thought leaders and change agents at home and abroad.</p>	<p>ValChild The VALCHILD project, initiated in 2018, aims to bridge the gap between the demand for qualified childminders and their availability, to address the need expressed for higher quality in ECEC and to foster a formal and transparent economy.</p> <p>Early Childhood Ireland continued its work on this project in 2020 and plans were put in place for pilot testing in Portugal, France, and Ireland via online webinars in January 2021. A subgroup including France, Portugal and Ireland was convened during 2020 to plan for these webinars.</p> <p>Child Centred Competences Project This project, 'Child-Centred Competences for Early Childhood Education and Care', was initiated in late 2019 and the partners are: Via University College Denmark; University Zagreb Croatia; University Da Coruna, Spain; University Di Trieste Italy; The British Association for Early Childhood Education, United Kingdom; University Babes Bolyai, Romania and Early Childhood Ireland.</p> <p>A number of meetings took place in 2020 and a timeline was devised for planned reports and future workplans.</p> <p>TRAP (Enhancing Transition Practices in Early Childhood Education). This project, begun in October 2018 aims to enhance and extend understandings of the practice required for transitions from ECEC contexts to primary schools.</p> <p>Several meetings took place in 2020 and online modules were presented to the partners by ECI in September. An agreed timeline was discussed for feedback and plans were also discussed for the final conference, planned for February 2021.</p>

Wexford Outdoors Project

As noted in our 2019 annual report, ECI was awarded a contract for the provision of mentoring support to early years and after school settings in outdoor play in Wexford. Six operators took part in this project in 2020 and re-configured their settings as a result. Mentoring took place through phone support and zoom calls and many positive changes to the outdoor environments have taken place.

This programme has been very timely for most of the participants as outdoor provision was a key aspect in managing the 2020 pandemic. The final round of support was finalised in Q4 where participants were supported to document the learning observed outdoors for sharing with parents. A final report was collated for Wexford CCC and submitted in November.

QRF (Quality and Regulatory Framework)

The Quality and Regulatory Framework is Tusla's interpretation of the requirements for compliance with the Early Years Services Regulations (2016.)

This was a very significant project in 2020 and the following modules are currently live on the TUSLA website: 1) Introduction; 2) Governance; 3) Health Welfare and Development of the Child, 4) Safety, Premises and Facilities; 5) Conclusion.

Inspired Practice (Ezine)

Published throughout 2020, our Inspired Practice ezine curates research informed teaching and practice content to Early Learning Childhood (ELC) educators, students and policymakers.

Finally, as the leading organisation in the sector, we must respond to all new developments for our sector which are not envisaged. Some examples of this in 2020 included a contribution to the Citizens Assembly, to the redesign of the primary curriculum, to the strategic planning of the DES inspectorate, to the Operations review of DCEDIY, to the OECD mission and to the pre-JLC process (workforce development).

<p>Early Childhood Ireland learns from and contributes to a growing expertise in the early years, based on focused and relevant research and best practice. Early Childhood Ireland contributes to the dissemination of good practice and works to ensure a bedding in of good practice in all Early Years settings.</p>	<p>On 20th October, Professor Anne Looney, Dean of Education at DCU (and a member of the Early Childhood Ireland Board) launched our inaugural Research Day Conference Proceedings Publication at our first ever online Research Symposium. Anne spoke to the contents of the publication, gave a wonderful overview of why it is so important, and we had in excess of 117 attendees at our virtual launch. This first conference proceedings issue captures a rapidly professionalising early childhood education and care sector, in the process of developing a body of child-centred research on and for practice, policy and services, seeking to really transform the ELC sector so that children can learn and thrive, and have only the very best experiences.</p> <p>Our conference proceedings were made available online to read and we had contact from Maynooth University to get individual papers to share with their students. It was a very proud moment for Early Childhood Ireland with the launch of this publication.</p>
<p>Ireland's early years sector has easy access to and is informed by relevant and meaningful developments and thinking.</p>	<p>Early Childhood Ireland's Research Symposium 2020</p> <p>October saw our first ever online Research Symposium. The three evenings were a culmination of a large amount of planning and organising. We had 15 (pre-recorded) presentations - research papers were presented on the themes of Pedagogy, Partnership with Families, Legal and Policy Issues, Transitions and Linking Regulations and Practice.</p> <p>We also had a keynote address by Dr Nuala Connolly who spoke about the evaluation of First 5. There were 579 advance registrations for the event, which was well attended, and we received some very positive feedback. The recordings were also made available on our website afterwards.</p> <p>Additionally, in 2020, online training was ongoing for early years lecturers on the new Moodle VLE (Virtual Learning System) at Maynooth University and Marino sites.</p>

<p>Members of Early Childhood Ireland are able to generate, share and celebrate their own best practice and contribute to a growing expertise in the sector.</p>	<p>Community of Practice (CoP) Evaluation Research Project</p> <p>We received funding from the DECDIY What Works fund in 2020 to develop a Guide to Establishing and Facilitating Effective, Sustainable ELC Communities of Practice and to use the guide to extend the number of CoP in Ireland, specifically in communities experiencing disadvantage. Covid-19 and the resultant service closures impeded progress on this project and a request was made to the Dept. to use unspent funding in 2021. Meanwhile, the formative evaluation of the Kildare CoP was successfully completed with the final report delivered to ECI at the end of October.</p> <p>Kildare Community of Practice</p> <p>We held two Kildare virtual CoP meetings in 2020. The title of the 2nd CoP was 'How will you cope if there is a confirmed case of Covid19 in your service?' Two services in Kildare shared their experiences, challenges and practice when dealing with a confirmed Covid 19 case in their setting. There were 38 attendees from 23 different early learning and care services.</p>
<p>Parents are better aware of and value play inside and outside the home and recognise and appreciate quality in early childhood care and education.</p>	<p>As noted previously, children's play is a topic of central interest for us, and a number of blogs and published articles reflected this in 2020. We also publish information on our website for parents and guardians who are choosing an early years setting for their child, noting that any robust curriculum will include various types of play.</p> <p>Our Research and Professional Learning Team responded to the challenges of Covid-19 in 2020 by developing a well-received series of webinars on the topic of outdoor provision. Registrations for some of these events were 600+ and two of the webinars on the topic of 'Inspiring Outdoors (Adaptations)' were developed in collaboration with Naturally Creative Early Years Consultancy.</p>

Goal 4: ECI is a strategic, effective, and sustainable organisation, firmly rooted in its membership, with the capacity to achieve the above goals.

Objectives	Strategies
<p>Is a well-governed, strong, sustainable, and financially secure organisation.</p>	<p>Covid-19 impacted income and expenditure streams for the organisation throughout the year, such as that earned from in-person events, extended membership period and expenditure on new resources for members and setup for the organisation to work remotely and safely. Meanwhile, as noted previously, the move to paperless processes in many areas led to savings on outlays like printing and postage.</p> <p>Our online shop sourced items required for safe reopening in 2020 such as personal protection equipment (PPE) products.</p> <p>2020 was the final year of our current strategic plan and our next strategic plan will have a focus on income diversification in order to deliver on new strategic objectives in order to grow as an organisation, expand our reach and increase our service offering to members.</p>
<p>Has a dynamic and effective Board to oversee and regularly review and strengthen its governance actively seeking out examples of best practice and ensuring it meets its statutory obligations.</p>	<p>It was agreed in 2020 that organisational policies would be reviewed every three years unless a specific issue arises in the environment, in which case they would be reviewed more regularly. At its May 2020 meeting, the Board noted the emergency processes that had been put in place by the organisation to facilitate continued operation during Covid-19 and that the Board could approve those without making a substantive change to the existing policy. Such emergency procedures could be presented as an addendum to the policy, and this would be standard emergency practice. It was agreed that this procedure would be adopted and that the Board would document the rationale for this procedure.</p> <p>Meanwhile, the Board approved a number of new or updated organisational policies at its meetings in 2020, including its Procurement Policy, Conflict of Interest Policy, Protected Disclosures Policy, Data Protection Policy and Reserves Policy, amongst others.</p> <p>ECI identified a need in 2020 for a nominations sub-committee of the Board to handle the recruitment and resignation process for Directors. We recognise that being a Trustee/Director on a Board is an increasingly onerous responsibility and that to</p>

	<p>remain a well -governed organisation we need to continue to ensure a mix of skills on the Board, along with a robust succession planning process for the future. By the end of the year the Board had agreed to convene this group, created TORs for it and secured representation on the committee, which planned to hold its first meeting early in 2021.</p> <p>We entered the Good Governance Awards in 2020, and although we were not shortlisted for an award, the process is a source of good feedback, which we take on board to continue to improve our performance. We are also working towards the SORP (Statement of Recommended Practice) standard for financial reporting as part of our continuing improvements around governance.</p> <p>It was proposed at their final meeting in 2020 that members of the organisation's Audit and Risk sub-committee should be offered further training to assist them in their role on the committee and this will be explored further in 2021.</p> <p>Another area identified as needing renewed attention in 2020 was that of risk and to this end it was proposed that the organisation should create a new risk management strategy and an updated risk register. This piece of work should be completed early in 2021.</p>
<p>Has an engaged, growing, and diverse membership base who share our goals.</p>	<p>Our membership continued to grow in 2020 and remains a diverse base, with communications targeted to ensure that the relevant information and resources are directed at each type of membership.</p> <p>In recognition of the challenges faced in Covid restrictions and reopening, the membership period was extended by 3 months until the 1st January 2021. The next membership period will run until the end of September 2021 when it will again revert to a 12 month period.</p> <p>The online renewal campaign and process made it easier for members to renew with a 90% reduction in postal renewals.</p>

<p>Is a learning organisation, continuously generating and creating knowledge and disseminating that knowledge in the Early Years sector.</p>	<p>New Reopening Website</p> <p>The 'Return to Work' website, launched in June 2020, was a key source of up-to-date content for service operators – and continued to record high engagement levels for the rest of the year – for example, there were over 9,956 page views in the months of September and October alone, highlighting the value of the content to members and the sector.</p> <p>In 2020 we organised a handwashing campaign in conjunction with Safefood. Materials to promote this in their service as part of the overall response to Covid-19 were made available to operators.</p> <p>We promoted our online research symposium and National Awards via our communication channels to members in 2020 and our renewals campaign in Q4 emphasised the benefits of affiliation for our members and the comprehensive and growing suite of services we offer to our membership.</p>
<p>Is an employer of choice that values and invests in its people and provides a stimulating environment for growth and development.</p>	<p>Remote Working and Wellbeing</p> <p>As was the case with many organisations in 2020, Early Childhood Ireland moved its staff to primarily remote working in 2020, taking steps to ensure that staff had all the required equipment to work safely and effectively from home and taking into account business requirements, data protection, GDPR and cybersecurity issues. Staff are encouraged to raise any issues with their manager and the organisation also offers an Employee Assistance Programme to promote wellbeing. Staff also have access to a suite of online learning programmes, to refresh and improve their skills and knowledge.</p> <p>Our staff team have responded well to the significant challenges that Covid-19 has brought to the working environment and we look forward to working together into the future to achieve our shared goals for the organisation.</p>

	Developing our Team Early Childhood Ireland strives to be an employer of choice and to attract talented, suitably qualified staff and provide a challenging, stimulating work environment where they can thrive and make a positive contribution to the organisation. Staff are a key asset in any successful organisation, and a committed and engaged team is intrinsic to the successful delivery of the goals outlined in our strategic plan.
Early Childhood Ireland invests in its future through continuous review of processes, technological advances and skills requirements.	In 2020, we began reviewing the Garda Vetting process to see how it could be successfully moved online and work proceeded on this in the latter end of the year alongside improvements in our CRM system. We also continued with our plans for a new website and online shop platform, which will improve the online experience for our end users and stakeholders.

Financial Review

In 2020, Early Childhood Ireland had income of €2.713m, a decrease of €253k (8.5%) on the 2019 income of €2.966m. Our expenditure in 2020 was €2.703m, which was a decrease of €158k (5.5%) on our 2019 expenditure of €2.861m.

Full results for the year are set out in the Statement of Financial Activities. A detailed breakdown of all Early Childhood Ireland sources of funding, with comparative figures for 2019, is provided in Note 4 to the Financial Statements.

Reserves Policy

The Charity has four type of reserves: working capital reserves, operating reserves, capital reserves and opportunity reserves. Unrestricted general reserves on the statement of financial position include working capital reserves and operating reserves. Unrestricted designated reserves on the statement of financial position includes capital reserves and opportunity reserves. The balance on the unrestricted general reserves is not permitted to decrease below the target minimum equal to four months of average operating costs. In 2020, the Charity met the minimum target and holds reserves equal to 6-7 months of average operating costs. The charity also met the 2-1 ratio on its working capital reserves per the reserves policy and holds these reserves in unrestricted general reserves. Due to the ongoing global situation with Covid 19, the directors deem it appropriate to hold this level of unrestricted general reserves at this time.

Structure, Governance and Management

Early Childhood Ireland is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on

winding up such amounts as may be required not exceeding one Euro (€1). The company was established under a Constitution which established the objects and powers of the charitable company. Early Childhood Ireland is governed under its Articles of Association and is managed by a Board of Directors. The company has been granted charitable status under Sections 207 to 208 of the Taxes Consolidation Act 1996, Charity No. CHY 19987 and is registered with the Charities Regulatory Authority (Charity Registration Number 20078904.) The company makes returns and meets all its obligations under the Lobbying Act (2015).

Our Board

The organisation is governed by a Board of Directors, currently comprised of nine Directors, and chaired by Mr Paul Gilligan, current Chief Executive of St. Patrick's Mental Health Services, and a former Chief Executive of the ISPC. The Board of Directors is committed to achieving and maintaining high standards of governance. Early Childhood Ireland is compliant with the Charities Governance Code since November 2019 and the organisation's compliance with the six principles of the Governance Code is monitored and kept under review. The organisation employs a full-time Executive Assistant for Governance and Compliance who provides support to the Board and its sub-committees in their work. Meanwhile, the organisation continues to make progress towards compliance with the requirements of SORP financial reporting. All Board members work in a voluntary capacity and do not receive any remuneration in respect of their services to the charity. Expenses incurred in the carrying out of their Board or sub-committee role are reimbursed where claimed, there have been no expenses in the previous two years.

Each Director has a variety of skills and experience that s/he brings to their role on the Board. These skills include audit/risk management, financial knowledge, governance, expertise in training and education, knowledge of policy, organizational development, operational management, and sector knowledge and the skills mix of the Board is reviewed periodically. Many members of the Board hold roles or have held previous roles in the education and not-for-profit sector, so they have extensive knowledge of the external environment within which the organisation is working. Early Childhood Ireland's website has a section on its Board for the benefit of stakeholders and the wider public, with biographical details for each Board member.

Selection and Induction of Board Members

The Board of Directors of Early Childhood Ireland is a body of elected or, in a minority of cases, appointed (co-opted) individuals who jointly oversee and govern the activities of the organisation. In line with the Constitution, the number of Directors shall be no more than ten. At every AGM, one third of elected Board members must retire under rotation arrangements according to Articles 88 and 89 of the Constitution. All Board members who retire by rotation are eligible for re-election if they wish to continue on the Board according to Article 97 of the Constitution. A Director may serve for two consecutive terms of three years each and may be subsequently re-appointed to the Board after a period of one year has elapsed. The Board can also co-opt a Director onto the Board. Co-opted Directors will only hold office until the next AGM after which time they may either be reappointed or vacate the office.

New directors receive an induction pack in advance of their first Board meeting which includes the Directors' Handbook (updated in 2020 and containing comprehensive information on the roles and responsibilities of Directors), the Strategic Plan and the Constitution of the organisation along with other relevant information required for them to participate on the Board and contribute to its work.

Rotation of Directors

In accordance with Articles 88 and 89 of the Constitution, the following Directors resigned at the AGM in 2020 and were re-elected for a further term of three years: Michele Akerlind and Catherine O'Brien. Former Chair Jillian van Turnhout stepped off the Board in 2020 after completing her

second term of office. New Board members Donall Curtin and Padraig Fleming were re-elected to the Board at the AGM and Breda Joyce resigned in July, after the AGM. In accordance with Article 97 of the Constitution, any Director appointed either to fill a casual vacancy or as an addition to the existing Directors shall hold office only until the next AGM and shall then be eligible for re-election, but shall not be taken into account in determining the Directors who are to retire by rotation at such meeting. We are very grateful to the outgoing Board members for their hard work during their terms of office and would like to take this opportunity to thank them again for their contributions.

Board Meetings

The Board meets no less than four times per annum. In 2020, the Board met seven times and the Board also attended the AGM on 29 June. (From April 2020, Board meetings were held remotely in accordance with public health advice of the time and the AGM also offered remote attendance.) For Board meetings, a Board pack containing all relevant documents is distributed electronically to Directors approximately one week in advance of the Board meeting. Remote Board and committee meetings (in addition to other endeavours such as online learning events and webinars) have a positive aspect as they enable fuller engagement for participants who might previously have found in-person attendance a challenge due to professional or other commitments or geographical location. Board members also have access to a confidential online portal where key Board documents are stored and can be viewed easily. In consultation with the Board and the CEO, the Chairperson maps out and ensures the Board agenda allocates adequate time for future opportunities and challenges facing the organisation.

The Board also allocates time during the year to identify key areas of work for the organisation and devises a workplan annually. The Board pack includes an agenda, the minutes of the previous meeting, CEO report, finance report, any reports due under the annual workplan and other documentation relevant to the agenda. An updated report on membership is also included in the Board pack for each meeting. The CEO report sets out the goals and outcomes under the organisation's strategic plan and each staff team outlines the activities they have undertaken during the period in relation to each goal. The CEO then presents this report at the Board meeting and answers any queries the Board may have.

The Chairperson of the Audit sub-committee gives the finance report and outlines key discussions that took place at the Audit sub-committee meeting. Audit sub-committee meetings generally take place one week in advance of a Board meeting. The Remuneration sub-committee also provides reports to the Board as needed.

Attendance at Board meetings 2020

Name	Jan	Mar	Apr*	May*	July*	Sept*	Nov*	Total Attendance
Paul Gilligan (Chair)	Y	Y	Y	Y	Y	Y	Y	7/7
Michele Akerlind	Y	Y	Y	Y	N	N	Y	5/7
Catherine Byrne	Y <i>by video conference</i>	Y <i>by video conference</i>	Y	Y	Y	Y	Y	7/7
Donall Curtin			Y	Y	Y	Y	Y	5/5
Padraig Fleming			Y	Y	Y	Y	Y	5/5
Anne Looney	Y	N	Y	Y	Y	Y	Y	6/7
Karen McGovern	Y	N	Y	Y	Y	N	Y	5/7
Catherine O'Brien	Y	Y	Y	Y	Y	N	Y	6/7

Thomas Walsh	Y	Y	Y	Y	Y	Y	Y	7/7
Breda Joyce (resigned in advance of Sept meeting)	Y (remotely)	Y (remotely)	Y	Y	N			4/5
Jillian van Turnhout (retired at AGM)	Y	Y	Y	Y				4/4

*= Meeting held remotely via Zoom per public health guidelines.

Teresa Heeney (CEO) was in attendance at all Board meetings in 2020 and Susan Selfridge (Deputy CEO and Company Secretary) was in attendance for six of seven Board meetings. Although the CEO and Deputy CEO are in attendance at Board meetings, they are not Directors of the Board and have no vote at meetings.

In addition, a Premises Working Group was formed in 2020 and had its first meeting in the autumn with Board representation. Minutes of the meeting were made available to all Board members. The remit of the group is to consider where the organisation's physical location might be in the future and what the office-set up might look like, given that the lease on the current premises expires in early 2022 and given the Covid-related move to remote working by staff. The working group will continue to review the operating environment in 2021 and monitor changing requirements in this regard. The remit of this group also speaks to the strategic objective regarding Early Childhood Ireland being an employer of choice - being able to draw on the national talent pool will allow for significant staffing benefits in the future.

Committees

There are currently three* formal sub-committees of the Board: the Audit and Risk sub-committee (ARC), the AGM sub-committee and the Remuneration sub-committee. (*= The proposed Nominations committee will convene in 2021).

The ARC is comprised of four members; three Directors and one external member and it met five times in 2020. The ARC agreed in 2020 on the renaming of the sub-committee from the Audit sub-committee to the Audit and Risk sub-committee, in accordance with current best practice. This proposal was approved by the Board and the Terms of Reference (ToR) of the committee were amended to incorporate a risk remit.

The Remuneration sub-committee has been established to set the pay and conditions of the CEO, to support the CEO in setting the remuneration policy for senior management and to consider HR policy and related matters brought to the attention of the sub-committee by the CEO. The sub-committee comprises the Chairperson, Vice Chairperson and one other member of the Board and meets at least once per year.

Membership of Sub-committees of the Board

The Board sub-committees and membership on 31 December 2020 was as follows:

Audit & Risk sub-committee	Remuneration Committee	Premises Working Group
Donall Curtin (<i>Chair</i>) Padraig Fleming Anne Looney Deirdre Mulligan (external member) Catherine O'Brien	Donall Curtin (<i>Chair</i>) Catherine Byrne Catherine O'Brien	Padraig Fleming Catherine O'Brien Jillian van Turnhout

Attendance at Audit & Risk sub-committee meetings 2020

Name/Meeting	Jan	Mar	May	July	Sept	Nov
Donall Curtin (Member and Chair from July 2020)	n/a	n/a	Y	Y	Y	Y
Michele Akerlind (Chair until resigning in advance of July meeting)	Y (by video-conference)	N	N	n/a	n/a	n/a
Padraig Fleming (appointed 7 July 2020)	n/a	n/a	n/a	n/a	Y	Y
Anne Looney (appointed 7 July 2020)	n/a	n/a	n/a	n/a	N	N
Karen McGovern (resigned after the May 2020 meeting)	Y	N	N	N	N	N
Deirdre Mulligan	Y (by video-conference)	Y	Y	Y	Y	Y
Catherine O'Brien	Y	Y	Y	Y	N	Y

Teresa Heeney (CEO) and Susan Selfridge (Deputy CEO and Company Secretary) were in attendance at all Audit and Risk sub-committee meetings in 2020.

Reference and Administrative Details

Name of charity: ECCE & Play Early Childhood Ireland (A Company Limited by Guarantee)

Charity number: CHY 19987

Charity registration number: 20078904

Company number: 506235

Address: Hainault House
Belgard Square South
Tallaght, Dublin 24

The names of the persons who at any time during the financial year were directors of the company are as follows:

Paul Gilligan
Jillian Van Turnhout (resigned 25 June 2020)
Catherine O'Brien
Thomas Walsh
Catherine Byrne
Anne Looney
Breda Joyce (resigned 7 August 2020)

Michele Akerlind
Karen McGovern
Donall Curtin
Padraig Fleming

Chief Executive Officer to whom responsibility for the day-to-day management of the Charity during 2020 was delegated:

Chief Executive Officer: Teresa Heeney

Names and address of professional advisors

Auditors:

JPA Brenson Lawlor,
Brenson Lawlor House,
Argyle Square,
Morehampton Road,
Dublin 4.

Solicitors:

Crowley Millar
2/3 Exchange Place
IFSC, Dublin 1

Exemption from Disclosure

The charity has availed of no exemptions, it has disclosed all relevant information.

Funds held as custodian trustee on behalf of others

The charity does not hold any funds or other assets by way of custodian arrangement.

Likely Future Events

The charity plans to continue the activities outlined above in its objectives and activities in forthcoming years subject to satisfactory funding arrangements.

Events after the end of the financial year

Early Childhood Ireland's staff continue to work from home with the exception of critical tasks which must be performed in the office such as opening post for Garda Vetting, ICT support to home workers and processing online shop orders for dispatch. The organisation continues to be respondent to the emerging needs of our members and the wider early years sector in this period of uncertainty.

Political Donations

The charity did not make any political donations during the year.

Accounting Records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the charity's premises, Hainault House, Belgard Square South, Tallaght, Dublin 24.

Directors' Compliance Statement

The Board of Directors acknowledge that they have a responsibility to ensure that the organisation is fully compliant with their obligations under the Companies Act 2014. To this end, the Audit and

Risk sub-committee review the internal controls in place on an annual basis. They confirm that:

- Adequate controls are in place in order to meet the obligations of the company,
- Appropriate arrangements and structures are in place that is, in their opinion, designed to secure material compliance with the company's relevant obligations.

Statement on Relevant Audit Information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

(a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

(b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

JPA Brenson Lawlor were appointed as the Charity's auditor and in accordance with Section 382 (1) of the Companies Act 2014, continue in office as auditor of the Charity.

Approved by the board of directors and signed on its behalf by



Paul Gilligan
Director



Donall Curtin
Director

Date: 22 April 2021

Directors' Responsibilities Statement for year ended 31 December 2020

Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by Chartered Accountants Ireland. 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 and then apply them consistently;
- make judgments 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.

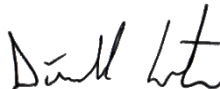
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined 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 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors and signed on its behalf by



Paul Gilligan
Director



Donall Curtin
Director

Date: 22 April 2021

Independent Auditors' Report to the Members of Early Childhood Ireland

Opinion

We have audited the financial statements of ECCE & Play Early Childhood Ireland (the 'company') for the year ended 31 December 2020 which comprise the Statement of financial activities, Statement of comprehensive income, Statement of financial position, the Statement of Cash Flows and the related notes. The relevant 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.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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.

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 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 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, and the financial statements are in agreement with the accounting records.

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.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of director's remuneration and transactions specified by sections 305 to 312 of the Act are not made.

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 the directors 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 the directors either intend to liquidate the company or to cease operations, or have 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 located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

This 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 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.



Ian Lawlor

Date: 22 April 2021

for and on behalf of JPA Brenson Lawlor
Chartered Accountants
Argyle Square
Morehampton Road
Donnybrook
Dublin 4
D04 W9W7

Statement of Financial Activities (Incorporating an Income and Expenditure Account)

	Note	Unrestricted funds €	Restricted funds €	Total 2020 €	Total 2019 €
Income:					
Donations and legacies					
Donations	4	767	-	767	61,197
Charitable activities					
Grants	4	179,100	1,420,471	1,599,571	1,561,774
Other income					
Other operating income	4	1,112,199	-	1,112,199	1,342,922
Total income		1,292,066	1,420,471	2,712,537	2,965,893
Expenditure:					
Cost of raising funds		767	-	767	61,197
Expenditure on Charitable activities		1,281,908	1,420,471	2,702,379	2,799,514
Total expenditure		1,282,675	1,420,471	2,703,146	2,860,711
Net Income/ (expenditure)		9,391	-	9,391	105,182
Reconciliation of Funds:					
Total Funds Brought Forward		2,276,456	-	2,276,456	2,171,274
Total Funds Carried Forward		2,285,847	-	2,285,847	2,276,456

Statement of Comprehensive Income for the year ended 31 December 2020

	Total 2020 €	Total 2019 €
Surplus for the financial year	9,391	105,182
	<hr/>	<hr/>
Total Comprehensive Income	9,391	105,182
	<hr/> <hr/>	<hr/> <hr/>

Statement of Financial Position for the year ended 31 December 2020

	Notes	2020 €	2019 €
Fixed assets			
Tangible assets	10	<u>56,252</u> 56,252	<u>94,412</u> 94,412
Current Assets			
Stocks	11	69,207	55,529
Debtors	12	134,321	171,814
Cash at bank and in hand		<u>2,475,266</u> 2,678,794	<u>2,583,941</u> 2,811,284
Creditors: amounts falling due within One year	13	<u>(449,199)</u>	<u>(629,240)</u>
Net current assets		<u>2,229,595</u>	<u>2,182,044</u>
Total assets less current liabilities		<u>2,285,847</u>	<u>2,276,456</u>
Funds of the Charity			
Unrestricted funds – general	17	<u>2,285,847</u>	<u>2,276,456</u>
Total Funds of the Charity		<u>2,285,847</u>	<u>2,276,456</u>

Approved by the board of directors and signed on its behalf by



Paul Gilligan
Director



Donall Curtin
Director

Date: 22 April 2021

Statement of Cash Flows for the year ended 31 December 2020

	Notes	2020	2019
	€	€	€
Cash flows from operating activities			
Cash generated from operations (20,111)	23		(88,413)
Net cash flows from operating activities		(88,413)	(20,111)
Cash flows from investing activities			
Purchases for tangible fixed assets	(20,434)		(8,209)
Net cash flows from investing activities		(20,434)	(8,209)
Cash flows from financing activities			
Bank interest received	172		171
Net cash flows from financing activities		172	171
Net Increase in cash and cash equivalents		(108,675)	(28,149)
Cash and cash equivalents at beginning of financial year		2,583,941	2,612,090
Cash and cash equivalents at end of financial year		2,475,266	2,583,941
Relating to:			
Cash at bank and in hand		2,475,266	2,583,941

Notes to the Financial Statements for the year ended 31 December 2020

1. General Information

These financial statements comprising the Statement of Financial Activities, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes constitute the individual financial statements of ECCE & Play Early Childhood Ireland for the financial year ended 31 December 2020.

ECCE & Play Early Childhood Ireland is a Charity limited by guarantee and having no share capital, incorporated in the Republic of Ireland. The Registered Office is Hainault House, Belgard Square South, Tallaght, Dublin 24, which is also the principal place of business of the Charity. The nature of the Charity's operations and its principal activities are set out in the Director's Report on pages 3-33.

2. Going Concern

The charity is substantially dependent on discretionary income to cover its operating expenses and to meet its stated objectives as stated in the director's report. Such income normally takes the form of grants, donations and other funding. The company has secured commitments for most of its funding for 2021. The directors believe that income will continue at an adequate level for the foreseeable future so that the company can continue in operational existence. In these circumstances the financial statements are prepared on a going concern basis.

3. 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.

Basis of Preparation

The financial statements have been prepared in accordance with "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the Companies Act 2014, although not obliged to comply with the Charities SORP, the organisation has implemented its recommendations where relevant in these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the Charity.

Fund Accounting

The following funds are operated by the charity:

Restricted Funds

Restricted funds are to be used for the specified purposes as laid down by the donor/grantor. Expenditure which meets these criteria is allocated to the fund.

Unrestricted Funds

General funds represent amounts which are expendable at the discretion of the directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated funds

Designated funds are earmarked funds set aside by the directors to be used for a particular future project or commitment. Designated funds remain part of the unrestricted funds of the charity.

Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations income

Donations are credited to income in the period in which they are receivable. Donations received in advance for specified periods are carried forward as deferred income.

Charitable activities

The charity receives government grants in respect of certain projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred income.

Donated Services and facilities

Where practicable, donations of goods and services are included in donations in the financial statements at their fair value. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh the benefits, then the income and associated expenditure is not recognised.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met. The receipt of economic benefit from the use by the charity of item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Investment income

Interest and investment income is included when receivable and the amount can be measured reliably, this is normally upon notification of the interest paid or payable by the bank.

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and

- Administration & other expenditure.

Costs of raising funds

Cost of raising funds includes expenditure directly associated with generating fundraising income, including attracting voluntary income and grant income.

Expenditure on charitable activities

Expenditure on charitable activities comprise those costs incurred by the charity in the pursuit of the charity's objectives and in the delivery of its activities and services. It includes both costs that can be allocated directly such as wages and salaries and costs of an indirect nature necessary to support the delivery of its activities and services.

Other expenditure

Other expenditure represents the costs of administering the charity and those items not falling into the categories above.

Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the income and expenditure account and payments made to the retirement benefit scheme are treated as assets or liabilities.

Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

A review for impairment of tangible fixed asset will be carried out if events or changed in circumstances indicate that the carrying value of any tangible fixed asset may not be recoverable. Shortfalls between the carrying value of tangible fixed assets and their recoverable amounts will be recognised as impairments. Impairment losses will be recognised in the Statement of Financial Activities.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

Freehold land and buildings	-	25% Straight line
Fixtures and fittings	-	33% Straight line
Computers software and equipment	-	33% Straight line

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the income and expenditure reserve.

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended

if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists, in which case they are measured at present value of future receipts discounted at a market value. Subsequently these are measured at amortised costs less any provision for impairment.

A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the agreement.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in statement of financial activities unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Trade and other creditors

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Loans and borrowings

All loans and borrowings, both assets and liabilities are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate model. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Deferred Income

The charity recognised deferred income, where the terms and conditions have not been met or uncertainty exists as to whether the charity can meet the terms or conditions otherwise

within its control, income is then deferred as a liability until it is probable that the terms and conditions imposed can be met.

Some of the grants received are subject to performance related conditions or time periods, when these performance related or other conditions are met the deferred income is released to income in the statement of financial activities.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits for example holiday pay to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Judgments and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Comparative Figures

Where necessary comparative figures have been regrouped on a basis consistent with the current year.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Section 207 and 208 of the Tax Consolidation Act 1997.

4. Income

All of the charity's income is generated in Ireland.

An analysis of the charity's income is as follows:

	Unrestricted funds €	Restricted funds €	Total 2020 €	Total 2019 €
<u>Income from donation/legacies:</u>				
Pyjama Days	767	-	767	61,197
<u>Income from charitable activities:</u>				
Garda Vetting	-	222,080	222,080	221,952
Tusla Funding	149,850	-	149,850	149,822
NCIP (POBAL) Funding	-	1,190,000	1,190,000	1,190,000
DCEDIY – COVID 19	-	8,391	8,391	-
Other Funding	29,250	-	29,250	-
<u>Other Income:</u>				
Membership	539,002	-	539,002	607,847
Administration Fee	22,780	-	22,780	16,670
Conferences	3,855	-	3,855	37,824
Seminars	-	-	-	6,700
Sponsorship	-	-	-	15,250
Awards Ceremony	32,000	-	32,000	26,900
Consultancy/Mentoring	5,580	-	5,580	250
Interest Earned	172	-	172	171
Advertising	6,770	-	6,770	1,000
Sundry Income	1,266	-	1,266	1,382
Tender work	-	-	-	30,000
Kidd Partnership	145,000	-	145,000	145,000
Business Developments	21,195	-	21,195	30,460
LINC System Income	24,033	-	24,033	19,251
KA2 Funding	42,864	-	42,864	82,918
EYES income	700	-	700	5,250
Publications	250,849	-	250,849	276,415
Workshops	630	-	630	5,790
Non-Accredited Training – Online	-	-	-	16,000
BA Degree	9,863	-	9,863	4,420
Reggio International	-	-	-	7,200
Guest Lecturing	<u>5,640</u>	-	<u>5,640</u>	<u>6,225</u>
Total Income	<u>1,292,066</u>	<u>1,420,471</u>	<u>2,712,537</u>	<u>2,965,893</u>

5. Surplus on ordinary activities before taxation

Surplus on ordinary activities before taxation is stated after charging/ (crediting):

	2020 €	2019 €
Depreciation of tangible assets	<u>58,593</u>	<u>68,487</u>

6. Directors' remuneration and transactions

The Directors did not receive any remuneration or expenses from the charity.

Key Management Personnel

The aggregate total of Key Management Personnel salaries for the year was €361,574, ER PRSI €39,719 in addition to €28,582 which was paid as employer contributions into pension funds on their behalf.

7. Staff costs

The average monthly number of persons, full and part-time, employed by the company (excluding directors) during the financial year was as follows:

	2020	2019
Average number of employees	<u>40</u>	<u>38</u>

Their aggregate remuneration comprised:

	2020 €	2019 €
Wages and salaries	1,610,972	1,547,288
Social security costs	176,979	169,040
Pension Costs	104,138	100,842
	<u>1,892,089</u>	<u>1,817,170</u>

Including the CEO, the following number of employees received total employee benefits (excluding employer pension costs) for the reporting period of more than €60,000:

Salary Band	2020	2019
€60,000 – €69,999	3	1
€70,000 – €79,999	1	2
€80,000 – €89,999	1	1

8. Retirement benefit schemes

Defined Contribution Schemes

	2020 €	2019 €
Charge to statement of financial activities	104,138	100,842

Defined contribution scheme

The company operates a defined contribution scheme for its employees. The scheme is externally financed in that the assets of the scheme are held separately from those of the company in an independently administered fund.

9. Tangible fixed assets

	Freehold Land & Building €	Fixtures & Fittings €	Computers Equipment €	Total €
Cost or valuation:				
At 1 January 2020	75,000	287,149	348,085	710,234
Additions	-	-	20,434	20,434
At 31 December 2020	<u>75,000</u>	<u>287,149</u>	<u>368,519</u>	<u>730,668</u>
Depreciation:				
At 1 January 2020	37,500	263,234	315,089	615,823
Charge for financial year	18,750	12,120	27,723	58,593
At 31 December 2020	<u>56,250</u>	<u>275,354</u>	<u>342,812</u>	<u>674,416</u>
Net Book Value				
At 31 December 2020	<u>18,750</u>	<u>11,795</u>	<u>25,707</u>	<u>56,252</u>
At 31 December 2019	<u>37,500</u>	<u>23,916</u>	<u>32,996</u>	<u>94,412</u>

Website costs have been fully depreciated at its cost of €131,177.

10. Stocks

	2020 €	2019 €
Stocks - Resources	69,207	55,529

11. Debtors

	2020 €	2019 €
Trade debtors	58,471	27,533
Prepayments	75,850	144,281
	<u>134,321</u>	<u>171,814</u>

12. Creditors: amounts falling due within one year

	2020 €	2019 €
Trade creditors	71,735	16,665
Taxation creditors	45,212	46,620
Deferred income	250,681	512,815
Other creditors	2,918	2,854
Accruals	78,653	50,286
	<hr/>	<hr/>
	449,199	629,240
	<hr/>	<hr/>

13. Deferred income

	2020 €	2019 €
Deferred grant income *	8,063	-
Deferred membership, affiliate and admin	242,618	478,015
Deferred course income	-	16,100
Deferred project income	-	18,700
	<hr/>	<hr/>
	250,681	512,815
	<hr/>	<hr/>

Deferred grant income consists of the following:

- Valchild - €2,460 KA2 Erasmus income: This is a 30-month project with a period from 01.10.18-31.03.21. The funding income is received in 3 parts throughout the course of the project, in two 40% payments and one 20% final payment. Income received is deferred and released over the life of the project.
- Childcentred - €2,554 KA2 Erasmus income: This is a 24-month project with a period from 01.11.19-31.10.2021. The funding income is received in 2 parts throughout the course of the project, one 70% payment and one 20% final payment. Income received is deferred and released over the life of the project.
- What works - €3,050 (as per note 15) The project was due to finish at 31.12.20, however due to the impact of the Covid 19 on the early learning and school age childcare sector, a new completion date was set to 31.03.21, and the related income was deferred to match this.

14. Grant disclosures

The charity receives the following public monies in the form of grants, service level agreements and programmes and the details are disclosed in line with the circular 13/2014. Early Childhood Ireland is fully compliant with Circular 13/2014, Section 5 (h) Re Tax Clearance requirements, in relation to Tax Clearance Procedures Grants, Subsidies and Similar Type Payments.

Name of Grantor		Actual Name of Each Individual Grant	Purpose for Which Funds Are Applied	Amount and Term of the Total Grant Awarded	The Amount of the Grant taken to final Income in Financial Statements	Amount of Grant deferred to 2021
1	POBAL	National Childcare Investment Programme (NCIP)	Under NCIP, the funding is used towards the cost of staffing, overheads and administration	€1,190,000 Term: 1 January 2020 to 31 December 2020	€1,190,000	€NIL
2	DCEDIY	Garda Vetting	The funding is used against the cost of staff salaries, overheads and direct costs for the delivery of services	€222,080 Term: 1 January 2020 to 31 December 2020	€222,080	€NIL
3	TUSLA	Section 56 Service Arrangement Structure	Under the Service Level Agreement (SLA) the funding will be used to deliver the objectives, targets and activities as set out in the SLA.	€122,000 Term: 1 January 2020 to 31 December 2021	€122,000	€NIL
4	DCEDIY	COVID 19 Reopening Supports	For the delivery of wellbeing seminars and practice videos for First5 webpage	€8,391 Term: 1 January 2020 to 31 December 2021	€8,391	€NIL
5	DCEDIY	Development of short videos for parents	Development of short videos for parents Ref: Home Learning Environments	€2,800 Term: 1 March 2020 to 31 July 2020	€2,800	€NIL

Name of Grantor		Actual Name of Each Individual Grant	Purpose for Which Funds Are Applied	Amount and Term of the Total Grant Awarded	The Amount of the Grant taken to final Income in Financial Statements	Amount of Grant deferred to 2021
6	DCEDIY	Network Support Funding Scheme under the What Works Initiative	To develop a Guide to Establishing and Facilitating Effective, Sustainable ELC Communities of Practice and to use the guide to extend the number of CoP in Ireland, specifically in communities experiencing disadvantage	€19,900 Term: 27 November 2019 to 31 December 2021	€10,500	€3,050 N.B €6,350 has been included in accruals as being due back to DCEDIY as agreed
7	IHREC	Funding Strand C Decent Work of the Irish Human Rights & Equality Commission's Human Rights & Equality Grant Scheme 2019	Pathways to Better Prospects: Delivering Decent Terms & Conditions for Early Years Workers in Ireland	€15,950 Term: 19 July 2019 to 31 December 2020	€15,950	€NIL
8	TUSLA	TUSLA Quality and Regulatory Framework (QRF)	Funding used for the project management, direct costs, overheads and administration costs incurred in the delivery of the eLearning Programme on the QRF	€93,507 Term: 31 July 2019 to 31 July 2022	€27,850	€NIL

Employee Benefits, excluding Employer Pension Costs	Overall figure for Total Employer Pension Contributions
We do not provide any employee benefits other than Employer Pension contributions	€ 104,138

15. Restricted Funds

	1 Jan 2020	Income	Expenditure	Transfer Unrestricted	31 Dec 2020
	€	€	€	€	€
Project					
POBAL - NCIP	-	1,190,000	(1,190,000)	-	-
DCEDIY – COVID 19	-	8,391	(8,391)	-	-
Garda Vetting	-	222,080	(222,080)	-	-
Total	-	1,420,471	(1,420,471)	-	-

16. Unrestricted Funds current year

	1 Jan 2020	Income	Expenditure /Transfer	31 Dec 2020
	€	€	€	€
Unrestricted funds	2,276,456	1,292,066	(1,282,675)	2,285,847
Total unrestricted funds	2,276,456	1,292,066	(1,282,675)	2,285,847

Unrestricted Funds previous year

	1 Jan 2019	Income	Expenditure /Transfer	31 Dec 2019
	€	€	€	€
Unrestricted funds	2,381,638	1,553,941	(1,448,759)	2,276,456
Total unrestricted funds	2,381,638	1,553,941	(1,448,759)	2,276,456

17. Membership

ECCE & Play Early Childhood Ireland is a company limited by guarantee not having share capital. Every member is liable for the debts and liabilities of the company in the event of a winding up, for such amounts as may be required but not exceeding €1 each.

18. Events after the end of the financial year

Early Childhood Ireland's staff continue to work from home with the exception of critical tasks which must be performed in the office such as opening post for Garda Vetting, ICT support to home workers and processing online shop orders for dispatch. The organisation continues to be respondent to the emerging needs of our members and the wider early years sector in this period of uncertainty.

19. Related Parties

There were no transactions with related parties that require disclosure.

20. Capital commitments

There were no capital commitments by the company as at the 31st December 2020 which require disclosure. (2019: Nil).

21. Cash generated from operating activities

	2020	2019
	€	€
Surplus for the financial year	9,391	105,182
Interest received	(172)	(171)
Depreciation on tangible assets	58,593	68,487
Increase in stocks	(13,678)	(3,760)
Decrease in debtors	37,493	14,531
Decrease creditors (including deferred income)	<u>(180,040)</u>	<u>(204,380)</u>
Total cashflow generated from operating activities	<u>(88,413)</u>	<u>(20,111)</u>

22. Analysis of changes in net funds

	1 January	Cash flows	31 December
	2020		2020
	€	€	€
Cash at bank and in hand	2,583,941	(108,675)	2,475,266

23. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 22 April 2021.