



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



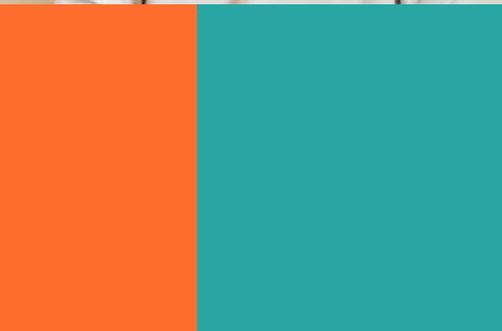
Early Childhood Ireland

Directors' Report and Audited Financial Statements

for the financial year ended 31 December 2021



Registered Number: 506235
Charity Number: CHY 19987
Charity Registration Number: 20078904



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Company Information

Directors

Paul Gilligan
Michele Akerlind (resigned 21 April 2021)
Catherine Byrne (resigned 7 December 2021)
Donall Curtin
Padraig Fleming
Anne Looney
Karen McGovern
Catherine O'Brien (resigned 12 April 2021)
Thomas Walsh (resigned 28 June 2021)
Liz Jackson (appointed 25 March 2021)
Sharon Skehill (appointed 25 March 2021)
Lee Herlihy (appointed 25 March 2021)

Chairperson

Paul Gilligan

Chief Executive Officer

Teresa Heeney

Company 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 2021



Paul Gilligan, Chairperson



Teresa Heeney, Chief Executive Officer

2021 was another busy and eventful year for the early years sector as we all continued to adjust to the changes wrought by a global pandemic that was not going anywhere just yet. Resourceful and resilient as ever, the early years sector responded robustly and got on with the job in hand; nurturing and educating our young children, who are at the centre of what we at Early Childhood Ireland do. We maintained core services such as Garda vetting and our advice service to members, and we worked hard to continue to provide the support and guidance that we know, from feedback, is so important to our membership. We are delighted to present our annual report for 2021, which outlines our ongoing work, plus the many and varied projects we undertook during the year.

In addition to keeping the wheels of the organisation turning on a daily and weekly basis, our eyes are firmly fixed on the future, and our ambitious new strategic plan. Our objectives for 2021 – 2026 are that:

- Early Childhood Ireland members lead the way in achieving excellence in their child-centred settings
- Early Childhood Ireland is the leading advocate for children in ELC, SAC and Childminding in Ireland
- Early Childhood Ireland will champion excellence and lead and inspire professional learning in ELC, SAC and Childminding settings
- Position and build Early Childhood Ireland for future long-term success

To achieve the goals we have set ourselves over the next five years, we have begun a series of transformations aimed at growing the organisation further over the lifetime of the new strategic plan. In addition to changes to the current structure, we plan to recruit further qualified staff in existing areas such as policy, advocacy and research, and emerging areas such as digital transformation and data analytics.

Additionally, we want to continue to review and reshape the services we offer to our members, so that ongoing engagement with us remains an essential for early years operators. We aim to further grow our membership base, too, so that we can continue to be a leading advocate for the sector. Policy and advocacy work has become an increasingly important aspect of what we do, and to this end, our new organizational structure has placed this work as one of the two key pillars of the

organisation - the other pillar being Membership, Excellence and Learning.

While some elements of Early Childhood are changing, others remain very much the same, most especially our overarching vision - that "Every young child is thriving and learning in quality early childhood settings." The child-centred focus of our work is a constant, a touchstone around which we plan all of our work and direct our resources to.

In addition to some challenges, we also had a number of highlights and achievements in 2021. A high number of interactions with members continued throughout 2021, and we retain our position as the leading membership organisation in the early years sector in Ireland. We held another successful Research Day and National Awards event and brought our online Garda vetting service to fruition. Additionally, we launched a brand refresh in the summer and our AGM went ahead in June as a remote event. Meanwhile, our flagship fundraiser, National Pyjama Day, returned in 2021. We were delighted to have it back, and we know from what members, parents and children told us, that we weren't the only ones! Now in its 18th year, the event continues to grow in popularity, and has raised more than €3.5 million to date, for charities that support babies and young children. You can read more about National Pyjama Day 2021 elsewhere in this report, including some wonderful testimonials from the people whose lives it impacts most.

As mentioned, advocating on behalf of the sector is a big part of what we do at Early Childhood Ireland, and in 2021 we continued our engagement with key stakeholders such as the Department of Children, Equality, Disability, Integration & Youth (DCEDIY), Pobal and Tusla. You can learn more about this work elsewhere in this report. Meanwhile, our work with the Alliance for Insurance Reform continues, highlighting the issue of insurance costs and the lack of insurance choice for early years' service operators.

In other developments, we were sad to say goodbye to some Board members who have been long-standing supporters of Early Childhood Ireland. Michelle Akerlind, Catherine O'Brien, Thomas Walsh and Catherine Byrne all completed terms in 2021 and we would like to acknowledge their hard work on behalf of the organisation. We also welcomed three new Board members during the year. Lee Herlihy, Sharon Skehill and Liz Jackson, all educators and operators in the sector, joined us to contribute their considerable skills and experience, and we are delighted to have their important perspective to draw on. Meanwhile, Deirdre Mulligan stepped off as external member of our Audit & Risk Committee and we are very grateful to Deirdre for her time and expertise. All of our Board and committee members work in a voluntary capacity on behalf of the organisation and we are indebted to each of them for the ongoing contribution they make. We have a busy schedule of meetings throughout the year, and we remain hugely impressed at how our Board trustees apply themselves to the work, always advocating for the best interests of children and the organisation and applying the highest standards of governance.

We would also like to express our sincere gratitude to all of the experts who contributed during the year to our publications (both print and online), and to other outputs such as our podcasts. Our contributors transmit their considerable wisdom and learning for the purposes of the sector's continual improvement, via the build-up of a store of evidence-based knowledge about early years best practice. This is an inestimable good.

2022 will begin a time of tremendous change for our sector, including a new way of funding the provision of early years services and also a new way of governing our sector. A new single agency 'Childcare Ireland' has been proposed to support, govern and design our sector and which will have consequential impacts on the work of Early Childhood Ireland. We are very gratified, therefore, that our membership continues to grow. Our services, supports and advocacy is valued by our large membership and we continuously evaluate our work in order to ensure that our members have the supports they need to provide excellent services for children. We are confident

that our own governance structures, our Strategic Plan and our finances will sustain Early Childhood Ireland through this period of change and allow us to continue the pursuit of excellence in our work for children, together with our members.

We hope you will enjoy learning more about what we in Early Childhood Ireland have done over the past year to advance and to advocate for the early years' sector. We are very excited about our future plans for growth and expansion and we look forward to that journey with you, our members. We welcome your feedback as it keeps us connected with the on-the-ground issues that matter to you. Our membership is our lifeblood, providing the expertise and energy which drives Early Childhood Ireland forward, and we want to thank each and every one of you for your ongoing trust, support and engagement.

Teresa



Teresa Heeney
Chief Executive Officer
Early Childhood Ireland

Paul



Paul Gilligan
Chairperson
Early Childhood Ireland

Directors' Report for year ended 31 December 2021

The Directors present their annual report and audited financial statements of the charity for the year ended 31 December 2021.

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
- » Our impact
- » Financial review
- » Structure, governance and management
- » Reference and administrative details
- » Exemptions from disclosures
- » Funds held as custodian trustee on behalf of others



Objectives and Activities

Early Childhood Ireland is the leading membership organisation in the early years sector, focused on our compelling vision of putting the child at the centre of our work. Early Childhood Ireland has a strong track record which spans over five decades and we have formulated an ambitious Strategic Plan for 2021 to 2026.

We are a registered charity with close to 4,000 members, who support over 120,000 children and their families through preschool, School Age Childcare, and full day-care provision nationwide. Our work includes

quality enhancement, communications and publications, advocacy, training, support and information for a sector that employs over 25,000 people in Ireland today.

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

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.



Our Vision

Every young child is thriving and learning in quality Early Learning and Care and School Age Childcare in centre based and childminding settings.



Our Mission

Supporting and empowering members to provide the highest quality Early Learning and Care and School Age Childcare services for children and their families in centres and childminders' homes.

Our Ethos and Values

We have always believed that early childhood is a critical period for the nurturing of each individual child's curiosity, resilience, creativity, confidence and potential. We also believe that play is a right and is a key learning pathway in the lives of children. We are a professional and innovative membership organisation that works collaboratively with the relevant government departments, agencies and academic institutions to champion our vision and realise our mission.



These core beliefs are consistent with our vision and they have shaped our values.

At Early Childhood Ireland we:

- Value our staff and our membership for their dedicated work with and for children
- Believe that ELC and SAC services should be properly publicly funded and accessible to all
- Lead by being ambitious, innovative and accountable
- Champion equality, inclusion and diversity
- Work with integrity, respect and behave in a way that is ethical and responsible
- Value transparency, quality practice and good governance in our sector because it results in better experiences for children

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. (In 2022 the Senior Management Team will be re-named

the Senior Leadership Team and will expand as part of our strategic plan 2021 – 2026, to include a Director of Funding & Partnerships.) In 2021 we reviewed our organisational structure and agreed on some changes to it, to be implemented from early 2022, in order to fulfil the objectives and goals contained in the new strategic plan. The organisation does not currently use volunteers, but all of the Board trustees contribute their time and expertise on a voluntary basis.

In 2021, a number of staff availed of education and training opportunities offered by Early Childhood Ireland with UCD's Professional Academy, attending courses in areas relevant to our new strategic plan such as digital transformation, project management, change management, graphic design, HR, Digital Learning Design, User Experiences and e-commerce. Appropriate professional development is an important element in retaining key staff, who are integral to the successful delivery of our organisational goals.

Remuneration and Performance Management

Early Childhood Ireland adheres to set salary scales for all staff. Meanwhile, the Remuneration Sub-Committee of the Board is responsible for setting and reviewing the CEO's salary. For performance management, each line manager is responsible for reviewing the performance of the staff within their team and supporting their optimal professional development. 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 continues to avail of supports from external experts on human resource management to ensure ongoing best practice in this area and adherence to all relevant legislation.

Broader Sector and Environment

The early years sector continued to be heavily impacted by ongoing uncertainty with Covid 19 around provision of services, the mechanics of re-opening and operating in a safe manner, and by issues around staffing levels. At the beginning of the year, we lobbied the DCEDIY and other policy makers about retention of the (EWSS) Employment Wage Subsidy Scheme. The scheme proved a lifeline for many early years' service operators for continuity of service, so we made a strong case for its retention.

Meanwhile, Early Childhood Ireland continued to evolve its way of working so that we could go on supplying much-needed information and guidance to our members and continue to operate core services such as Garda Vetting. Many meetings and events continued to take place remotely in 2021, in accordance with prevailing public health guidelines.

Our online shop further developed its offering of products in 2021 to assist early years operators in maintaining safety and hygiene standards in their services as the pandemic continued. Two staff members attended an e-commerce professional diploma course at UCD in 2021 and have since implemented their learnings to create an e-commerce strategy for the shop and develop it further as part of our digital transformation process. We want to offer a wider range of relevant products for early years'

services in the future, access new markets, and improve the online shopping experience for our members. Our online shop is also a source of unrestricted income, and we hope to develop other additional sources in the future, to ensure the ongoing sustainability of the organisation.

Additionally, Early Childhood Ireland continued to be a strong voice for the early years sector during 2021, providing commentary and analysis of unfolding events affecting the sector during the pandemic. As part of a number of recruitments across the organisation during the year, we were delighted to appoint a new Press Officer, to provide a dedicated service in this area and to help highlight our important policy and advocacy work in the media.

Meanwhile, in Q4 of 2021, one of our funders, Pobal, conducted an audit of Early Childhood Ireland as part of their due diligence, with the report on their findings due to issue in Q1 of 2022.

In 2021, the DCEDIY began a review of its operations, and we expect that this will have a number of implications for the entities operating within the early years sector, and for issues such as future funding of the sector. We await the findings of this review with interest.





Achievements and Performance

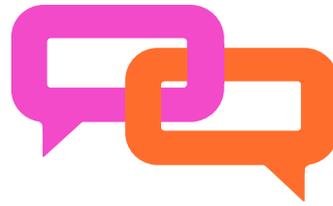
Membership

Our annual **membership renewal campaign** kicked off in Autumn 2021 and we were delighted to achieve an ahead-of-target renewal rate of 86.5%. Due to increasing costs, the organisation was compelled to introduce a price increase for the first time in several years, but this was communicated and explained to members in advance and did not adversely impact our membership numbers – an indication that our members appreciate the value of their relationship with Early Childhood Ireland.

Our membership renewal has become a digital process, with a membership pack in digital format, sent out via email as members renew. This means a faster, more convenient renewal process for members and further advances our sustainability goals. Meanwhile, we will work on an updated membership strategy to support the organisation's new strategic plan and our membership offering is under continuous review, to ensure that members really feel the value of their membership of Early Childhood Ireland.



Early Years Employer Service



Our **Early Years Employer Service (EYES)** is our dedicated information, support, and advisory service which supports members on a range of issues. The team deals with over 2,500 calls and almost 2,000 emails each year and the feedback and information we receive in turn from our membership, helps us to understand their priorities and shape our membership offering and services to their most pressing needs. Through the service we also supply a small number of **consultancy supports for**

members - for example, HR audits, and reviews of policies and procedures. EYES dealt with particularly high volumes of enquiries from service operators related to Covid-19 and reopening under Level 5 restrictions early in the year, with a 25% increase in calls on the same period in 2020 and a 61% increase in emails. Members were concerned about the new funding package on offer at this time. The team also worked with the DCEDIY on a new version of the HR FAQs for the sector in Q1.

We process around 25,000 **Garda vetting applications** per year. This involves more than 17,000 emails and over 3,500 phone calls with members and applicants as we assist and guide them through the process. Our online Garda vetting portal was rolled out in 2021 and has been enthusiastically embraced by users, with a faster turnaround time and a reduction of errors in applications.

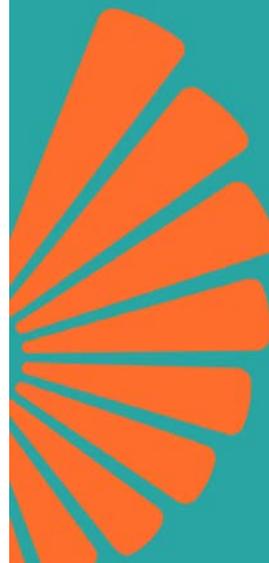
Garda vetting in all 2021 editions of our Early Times magazine. This was a significant project for us to undertake, in line with our digital transformation strategy and it required a lot of advance testing and development work before its introduction. Our aim was to improve the member experience of the Garda vetting process, and we are delighted with its success as part of our digital transformation journey. The introduction of online Garda vetting is also helping us to achieve our sustainability goals by reducing printing and postage costs considerably.

Our membership team were on hand to assist users with the new service and we included regular information and updates in our Early Times Weekly e-zine, as well as articles on

Our **Learning Hub e-learning platform**, launched in 2020, had over 13,000 registered learners at the beginning of 2021, and had climbed to almost 18,000 by the beginning of December. The Hub continued to be populated with new courses during the year.

Engagement with the Hub was especially high during periods of closure for early years services at the start of 2021 and at re-opening as services accessed the return to work safely course. We were very pleased to be able to provide this ongoing opportunity for early years staff to acquire CPD.

Early Childhood Ireland's Learning Hub



Course of the week

Cyber Security

Policy and Advocacy

Policy and Advocacy work continued to form a large part of our output in 2021, and its increasing importance will be further foregrounded as Policy and Advocacy will be one of the two pillars of our new structure from 2022. In 2021, we introduced a new **Oireachtas monitoring system**, which has led to weekly engagement with members of both Houses, totaling more than 200 individual contacts as well as more than 60 one to one communications to key political targets in the year.

We made a number of submissions during the year. In Q2 we made a Submission of key indicators to the 'Our First Years, First Priority Campaign'. We also made a submission to the Department of Enterprise's public consultation on enhancing and reforming the PIAB (Personal Injuries Assessment Board) – relevant to our advocacy work on insurance - and a submission to the National Action Plan on Racism, amongst others.

Both DCEDIY and Pobal established forums in 2021 on which our members sat, to consider policy implementation issues and examine what changes are needed. We also **appointed a new Policy Officer** during the year, who has engaged in extensive and regular contact with members of the Oireachtas.



We published our fourth annual Childcare Barometer in February. The impact of Covid-19 was very clear in the main findings, which showed high levels of support (73%) for better government funding and better terms and conditions for qualified sector staff. An

Early Childhood Ireland Annual Report 2021

equal proportion (73%) believed the terms and conditions of employment for childcare staff should better reflect their qualifications. This represented a steep rise in support for better terms and conditions for staff – the equivalent figure in the 2020 Barometer was 65%. The pandemic showed the vulnerabilities of the early years sector, but also foregrounded the importance of a well-functioning sector to the Irish economy.

To this end, **we continued to lobby for investment in the early years to be increased towards the target of 1% of GDP** – this remains a central plank of our advocacy work. Following a Dáil discussion at the start of the year on childcare and Covid, we contacted every member of the Oireachtas about the low spending in Ireland compared to the rest of the OECD. Our lobbying to reposition ELC/SAC as an essential public service was successful in securing major investment in Budget 2022. We continued to engage with the Department of Children during the year around Covid-19 policy and implementation issues, including the EWSS, antigen testing and the impact on funding of reduced attendance by children who are close contacts.

In 2021, amongst other initiatives, **we participated in the Workforce Development Process initiated by the DECDIY.** Representatives of Early Childhood Ireland participated in the working groups and the steering group of the process, and a report issued from the Department afterwards, outlining key findings and recommendations. And in January 2021, **we presented to the current Citizen's Assembly on our 2020 report 'Pathways to Better Prospects: Delivering Proper Terms and Conditions for the Early Years Workforce in Ireland'** - the Assembly engaged subsequently with follow-up queries for us about the content of the report.

We also continued our ongoing work with the Alliance for Insurance Reform to improve the cost and provision of insurance in the sector – still a key concern for our membership, especially those who had to close their services during the pandemic. Work is ongoing on advocating for new insurers to enter the Irish market.



Pyjama Day 2021

This year's event on November 19 was a fantastic success - over 1,000 settings took part in what is our flagship annual fundraiser. This means that in excess of 50,000 children had fun in their early years' settings, whilst helping other children, such as those with autism-spectrum conditions and children with life-

limiting medical conditions or complex medical needs. (AsIam, Children in Hospital Ireland and the Jack and Jill Children's Foundation were all selected by our members as recipients for 2021 donations, and each will receive €73,000 from funds raised by the 2021 event.) More information about Pyjama Day 2021 can be found elsewhere in this report.

Research and Professional Learning

Our **annual research symposium** took place in April, with two keynote presentations and 29 research papers presented. 148 Attendees registered for the virtual event, and we were delighted to host this enjoyable and educational undertaking once again as part of our research programme. The Spring edition of our **Early Pedagogy Magazine** had a focus on the symposium, with researchers from the event contributing articles to the publication.

early childhood ireland

Early Childhood Ireland Online Research Symposium 2021

Register Now!

Friday 23 April and Saturday 24 April 2021
<https://conference.earlychildhoodireland.ie/>

Our **annual awards** are a key event in our calendar, recognising and celebrating best practice in the early years sector, and aiming to encourage innovation and continuous improvement in early years education and care. An live online ceremony took place on Friday 8 October, with MC Jenny Buckley and sponsors announcing the winners of each category. Minister Roderic O’Gorman TD spoke to attendees about the value of the awards and paid tribute to the commitment of Educators.

All winning services were visited the week after the ceremony to receive their awards and to take photographs of winners with their awards. The sponsors of this year’s National Annual Awards were: Wesco, Child Paths LINC, Allianz, and Arachas. We would like to extend big congratulations once again to all the winners, and thank all our entrants, sponsors, staff and everyone who helped make this year’s event a memorable one !

List of winners 2021:

Learning Story of the Year Award Sponsored by Allianz
Maynooth Day Nursery

Emergent Curriculum in Action Learning Story of the Year Award Sponsored by Allianz
Cheeky Cherubs Early Years Schools, Ballincollig

Learning Story of the Year from a Newcomer Award Sponsored by Allianz
Ashvale Crèche

Inspired Practice Award Sponsored by Arachas
Happy Days, Ratoath

Partnership with Families Innovation Award Sponsored by Child Paths
Roots and Wings

Leadership for Inclusion Award Sponsored by LINC
Nickola Cullen

Transitions for Children Award
Buttercup Childcare

Pedagogical Leader Award Sponsored by Wesco Ireland
Lisa Nash



In 2021 we also commenced a **review and redevelopment of the National Awards Programme**, aimed at identifying how to strengthen it and ensure that it is aligned with delivering our ambitions and objectives in the new Strategic Plan. Our membership will be included in this review process, via focus groups, to help us identify the priorities for them in any re-worked format.



Our popular **podcast series** continued in 2021, covering a range of diverse topics such as *'Valuing Staff'*, *'Effective and Supportive Interactions with Under-Twos'* (through the lens of Marte Meo), *'Developing a Child Safeguarding Statement'* and Pyjama Day 2021 recipient charities. [An archive of podcasts can be accessed here.](#)



In January, we curated content for four issues of our **'Early Times Weekly' e-newsletter**, to support members to 'Stay Connected' with families and children. A variety of resources were identified, focusing on supporting parents of children with disabilities, developing newsletters, promoting the value of play to parents and a contribution from the LINC (Leadership for Inclusion in the Early Years) team. Meanwhile, our **Inspiring Practice ezine** included sections providing resources to ECEC providers to support their partnerships with parents.

In developments related to **Síolta** (the National Quality Framework for Early Childhood Education), Early Years Specialists continued to provide mentoring and validation services to the National Síolta Aistear Initiative (NSAI) in the Síolta Quality Assurance Programme (QAP). All services participating in the QAP had to submit their portfolio for validation by end of 2021 - as the current QAP under the NSAI is due to cease in June 2022.

Our **ValChild Erasmus+ project** was completed in 2021, with the final report being evaluated and approved by Léargas, and all results were uploaded to the Project Results Platform. As the lead partner, Early Childhood Ireland was proud to be involved with this Europe-wide project, which aimed to bridge the gap between the demand for qualified childminders and their availability, to address the need expressed for higher quality in Early Childhood Education and Care, and to foster a formal and transparent economy.

In 2021, the Consortium led by Froebel Dept., Maynooth University (Lead) and which includes Stranmillis University College in NI and Early Childhood Ireland was successful in its bid to the **National Council for Curriculum and Assessment's** to design and implement an appropriate consultation with babies, toddlers and young children. In this work, children will respond to Aistear's Principles, Themes and Guidelines and their experiences and views will feed into the review of Aistear currently being undertaken by the NCCA. Separately, we also planned a series of future activities with the Froebel Dept., Maynooth University in line with our joint Memorandum of Understanding.

Communications

During Level 5 COVID-19 restrictions at the start of 2021, the Communications and Development team maintained **tailored communications to the various member segments**, continuing to keep members up-to-date on key developments as they arose.

We launched a **brand refresh** in the summer, incorporating an updated organisational logo and communication materials, along with **changes to our website**. The latter work is ongoing, in order to ensure a positive user experience for members, stakeholders, customers of our popular online shop, potential employees, and any member of the public who wishes to engage with us and learn more about the work that we do.



Old logo



Early Childhood Ireland

New logo

Our **social media engagement** has shown impressive growth in line with our targets across all platforms during the year. The look and feel of our social media changed in line with our brand refresh and we have received excellent feedback on design approach. We will continue to introduce more video/audio content in 2022.

By the end of 2021 we had :



Facebook Followers:

> 34K

(up from just over 32K in December 2020)



Facebook Likes:

32K

across all our posts for the year



Twitter Followers:

> 8K

(up from 7.5K in December 2020)



Instagram Followers:

2K

(this figure meant we reached our target by the year end)



LinkedIn Followers:

5.5K

(this figure meant we reached our target by the year end)



YouTube Subscribers:

620

(test target was 600 for this year– target surpassed)



buzzsprout

Buzzsprout Downloads:

> 2.6K

(Since January 2021. 2021 Target of 2000 downloads surpassed)

Opening rates on our e-communications remained well ahead of the average, and our weekly **'Early Times Weekly'** e-zine was utilised to provide the most up-to-date information in an easily digestible format to our members.

Our **hand hygiene project with SafeFood** went ahead again in 2021, with help from cartoon character Rufus – updated 'Rufus' handwashing packs landed in settings in September, as the continuing importance of handwashing in maintaining hygiene and preventing infection was foregrounded.



Early Childhood Ireland
Early Times Weekly
Issue 246

Hi Mary



New website, same great service!
New Early Childhood Ireland website launched!



Impact and Testimonials

We always want the important work that we do at Early Childhood Ireland to have the most positive impact possible on others. See below some testimonials illustrating what our members, award winners, recipients of funds and other stakeholders say about us.

From one of the winners at our National Annual Awards 2021:

I am thrilled... it was a great project to run!

Tetiana Leshchenko, winner of the Learning Story of the Year from a Newcomer award



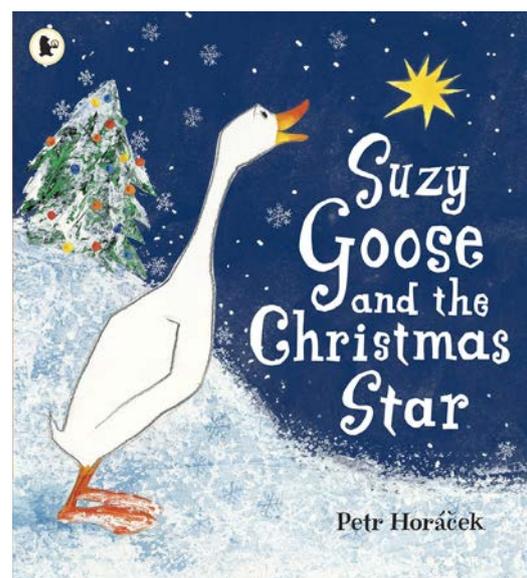
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On our online shop and the range of goods and services:



One of our favourite Christmas story books in our preschool!

Jacinta Hourigan Sullivan on 'Suzy Goose and the Christmas Star' (a publication on sale from our online shop)



.....

On our Garda vetting service:

You have made the process of applying for Garda vetting [so efficient]... I really appreciate how you have made the process so smooth. Thank you.

Criona Blackburne, First Steps Montessori in Naas, Co Kildare



A very big thank you from Tír na nÓg preschool, Youghal, Co Cork. Our tablet arrived today. Fantastic membership prize. We are delighted and can assure you it will be a great asset to share learning resources with our children. Thank you all again.

*Margaret Crowley, Tír na nÓg preschool, Youghal, Co Cork
(The Winner of our Weekly Prize during the Membership Renewal Period – autumn 2021)*

Pyjama Day 2021 Testimonials



The Early Childhood Ireland National Pyjama Day is going to have a huge impact on [over 400] Jack and Jill Children right across the country. All the money raised through Pyjama Day is going to fund home nursing care and in-home respite care for children with highly complex medical conditions in every community in Ireland and on their behalf, I just want to say a huge 'thank you.'

Carmel Doyle, CEO, Jack & Jill Children's Foundation

...a fantastic opportunity for us, Pyjama Day funds are going to go a long way... we are so grateful to all the members of Early Childhood Ireland who supported and voted for ...[our] project to be funded, it just means so much to us [and] the parents who are going to use it.

Anna Gunning, CEO of Children in Hospital Ireland



My six-year-old Ella is very much looking forward to Pyjama Day... siblings of children with complex medical needs... are surrounded by very grown-up challenges. Thank you to Early Childhood Ireland for supporting this wonderful charity that gives children time to be children and parents time to be just parents.

Joan Johnston (parent of Ella and Leo - Leo is a service user of Jack & Jill)

AsIAM has been so lucky to receive support from National Pyjama Day. [It] has enabled us to create [and expand] a programme called 'Teach me As I Am', which supports early years practitioners to support autistic children by providing an evidence-based training programme.

Adam Harris, CEO, AsIAM



Thank you for creating such a wonderful opportunity to teach the children the importance of giving! Our wee Montessori school really enjoyed the experience. Even our pet Archie got into the spirit!

Sharon Curran, Lake Montessori School

We just received our package for National Pyjama Day 2021. We are so excited to take part in such a fantastic day. [The book in the package, 'Dreamland Pyjamas'] is a...fantastic story for the teachers to read with their groups while they were all cosy in their pyjamas.

Rhona, Oaklands Creche and Montessori School, Swords



We love PJ Day here in ABC Childcare for many reasons. The children absolutely love coming to creche in the comfort of their pyjamas... there is always so much excitement. We love getting involved in this event every year.

Jess Kenworthy, ABC Childcare, Cork

It's so, so much fun and it's so great to be part of this initiative... knowing that you're doing good and helping other people...

Yvonne O'Sullivan, Náoinra na nÓg



Did you know?

- The final figure raised for Pyjama Day 2021 was over €290,000 in donations. This was an excellent result, given that November 2021 had one of the highest levels of COVID 19 infections.
- Pyjama Day has raised over €3.5 million for charities that support babies and young children since its inception.
- Our Jobs Board is the most visited page on our website with over 250,000 views in 2021.
- We process around 25,000 Garda vetting applications per year.
- Early Childhood Ireland's podcast, launched in 2020, was downloaded over 3,000 times in 2021.



Safeguarding of Vulnerable Persons and our Garda Vetting Service

Safeguarding is about protecting vulnerable persons (a group which includes children) from harm, promoting their welfare and in doing so, fostering an environment where children and young people can grow, develop and achieve their full potential. As part of our work on Safeguarding we provide a comprehensive Garda Vetting service 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.

Meanwhile, our website hosts a body of resources for operators relating to the safeguarding of children such as guidance on developing a child protection policy and child safeguarding statement (the latter was a podcast topic for us in 2021). 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 continues to make positive strides in the direction of sustainability, both for the benefit of the organisation, and the wider environment it operates in. In 2021, we began purchasing our energy through a company offering 100% renewable energy. The resulting reduction in carbon emissions is equivalent to our taking 48 cars off the road every year and is another key step in our journey to become as sustainable as possible in the future.

Meanwhile, by the beginning of December 2021, 2,242 members, or 67% of the total eligible membership at the time – had used our online Garda vetting service, contributing to a total of over 22,400 Garda vetting applications.

(The remaining 33% either had no need to process a GV application or used Barnardos vetting service.) The move to a paperless vetting system has been one of the big recent successes for Early Childhood Ireland because it means a more efficient service and quicker turnaround times for members. However, it is also helps us to minimise our environmental impact. In other positive developments, Pyjama Day 2021 utilised online donations for the first time in 2021, and these will be used for the annual event in the future, as more traditional donation methods such as cheques are gradually phased out.

Our 2020 annual report was published in electronic format and our Finance Department operates as a paperless entity. All of our Board, committee and the majority of staff team meetings in 2021 were held online, eliminating much travel and helping to reduce the organisation's carbon footprint. The 2021 AGM was a remote event in line with prevailing public health advice at the time, facilitating attendance by members based nationally. The ability to attend member events remotely offers a continued opportunity for increased engagement from those who are spread out over a wide geographical area. Early Childhood Ireland continues to interrogate its processes with a view to identifying and implementing improvements that contribute to overall efficiency and minimise our impact on the environment.

Diversity and Inclusion

Early Childhood Ireland continues to participate in the LINC Consortium (along with partners 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 in their early years setting. We partner in both the level 6 qualification and in the new CPD for level 6 graduates, part of which involves supporting these graduates to create supportive Communities of Practice.

An evaluation of the new CPD will commence in 2022, to be led by Early Childhood Ireland

and Maynooth University. Additionally, a 'LINC Award for Leadership in Inclusion' is presented each year at our annual awards, to acknowledge best practice and encourage innovation in this area.

Meanwhile, Early Childhood Ireland offers 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.

Additionally, our online shop includes publications designed to promote understanding and awareness of the issues around diversity and inclusion in settings.



Financial Review

In 2021, Early Childhood Ireland had income of €2.918m, an increase of €205k (7.6%) on the 2020 income of €2.713m. Our expenditure in 2021 was €2.703m, which was an increase of €76k (2.8%) on our 2020 expenditure of €2.703m.

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 2021, 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 Register of Beneficial Ownership and, since autumn 2021, on Revenue's new Central Register of Beneficial Ownership of Trusts (CRBOT) information.

The organisation makes returns to all relevant regulatory bodies, is a registered lobbyist and meets all of its obligations under the Lobbying Act (2015). More information about lobbying in Ireland can be found on lobbying.ie, where you can also search the publicly-available register to view returns made by Early Childhood Ireland and other registered lobbyists.

Our Board

The organisation is governed by a Board of

Directors (per its Constitution there must be a minimum of three and a maximum of ten trustees), and it is chaired by Mr Paul Gilligan, current Chief Executive of St. Patrick's Mental Health Services, and a former Chief Executive of the ISPCC.

The Board of Directors is committed to achieving and maintaining high standards of governance. Early Childhood Ireland has been compliant with the Charities Governance Code since November 2019 and the organisation's compliance with the six principles of the Governance Code is kept under review. In autumn 2021, it reported for the first time to the Charities Regulator on its compliance with the Code, per the Regulator's requirements. 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 work towards compliance with the requirements of SORP financial reporting. We entered the Good Governance Awards again in 2021 and although we were not shortlisted on that occasion, we received a high score in the competition, indicating our exponentially improving performance in this area. Additionally, the feedback from the judging panel is invaluable in helping us to continually review and improve our governance processes.

All Board members work in a voluntary capacity and do not receive any remuneration in respect

of their services to the charity. Board and sub-committee members can claim re-imbusement of reasonable expenses incurred as part of their role with the organisation, and there have been no expense claims in the previous three years.

Each Director has a variety of skills and experience that they bring to their role on the Board. These skills include audit/risk management, financial knowledge, strategy, education, governance, expertise in training and education, knowledge of policy, organisational development, operational management, and sector knowledge, and the skills mix of the Board is reviewed periodically. Some members of the Board hold, or have held, roles in the education and not-for-profit sector, so they have extensive knowledge of the external environment within which the organisation is operating.

Many Board members hold other Directorships also and bring considerable governance and leadership experience to their role. 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. 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. They also receive complimentary membership of the organisation, so that they can receive copies of print and electronic communications and keep up-to-date with general developments. All Directors sign a Code of Conduct, which incorporates a section on Conflicts of Interest, indicating how any such conflicts are declared and managed at Board level. Board trustees are also offered training in relevant areas to assist them in carrying out their role on the Board, acting always in the best interests of the organisation. Members of the Board attend the AGM, where there is an opportunity for Early Childhood Ireland's membership to learn more about the work of the Board.

Rotation of Directors

In accordance with Articles 88 and 89 of the Constitution, the following Directors resigned at the AGM in 2021 and were re-elected for a further term of three years: Anne Looney and Catherine O'Brien (Catherine O'Brien subsequently retired from the Board in December 2021). New Board members Lee Herlihy, Liz Jackson and Sharon Skehill were elected to the Board at the 2021 AGM, having been co-opted to the Board in March 2021 and Thomas Walsh resigned in July, after the AGM, on completion of his current term. 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 Board members who stepped down in 2021 for their hard work during their terms of office and would like to take this opportunity to thank them once again for their contributions.

Board Meetings

The Board meets no less than four times per annum. In 2021, the Board met six times and the Board also attended the AGM in June. (Since April 2020, Board meetings have been held remotely in accordance with public health advice of the time and the AGM in 2021 also offered remote attendance.) For Board meetings, a Board pack containing all relevant documents is distributed electronically to Directors in advance of the Board meeting. The agenda for each meeting builds in adequate time for discussion and consideration of current and 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 agrees on an annual workplan. 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, for review and approval by the Board. 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. Members of the Senior Management Team may also be periodically invited to Board meetings to give relevant updates from their area of work to the Board members.

In 2021, the Board, along with the Audit & Risk Committee, devoted considerable time to the issue of risk, as this was identified previously as an area which needed further attention – the organisation now has an updated Risk Management Strategy and maintains a Risk Register. It has also invested in improved cybersecurity in line with increased requirements related to remote working and our digital transformation. Additionally, the monitoring and management of risk forms a key part of the ongoing remit of the Audit & Risk Committee. The Chairperson of the Audit & Risk Committee is a member of the Board and the most recently approved minutes from the Audit & Risk Committee are supplied with Board meeting materials. The AGM, Nominations and Remuneration Sub-committees also provides reports to the Board as needed.

Name	Feb*	Mar*	Apr*	May*	Sept*	Dec*	Total Attendance
Paul Gilligan (Chair)	Y	Y	Y	Y	Y	Y	6/6
Michele Akerlind (until 21/04/21)	N	Y	n/a	n/a	n/a	n/a	1/2
Catherine Byrne	Y	Y	Y	Y	N	Y	5/6
Donall Curtin	Y	Y	Y	N	Y	Y	5/6
Padraig Fleming	Y	Y	Y	N	Y	Y	5/6
Anne Looney	Y	Y	Y	Y	N	Y	5/6
Karen McGovern	N	Y	N	N	N	N	1/6
Catherine O'Brien (until 12/04/2021)	N	N	n/a	n/a	n/a	n/a	0/2
Thomas Walsh (until 28/06/21)	Y	Y	Y	Y	n/a	n/a	4/4
Liz Jackson (from 25/03/21)	n/a	Y	Y	N	Y	N	3/5
Sharon Skehill (from 25/03/21)	n/a	Y	Y	Y	Y	Y	5/5
Lee Herlihy (from 25/03/21)	n/a	Y	Y	Y	N	Y	4/5

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

Teresa Heeney (CEO) and Susan Selfridge (Deputy CEO and Company Secretary) attended all Board meetings in 2021. Although the CEO and Deputy CEO attend Board meetings, they are not Directors of the Board and have no vote at meetings.

Committees

There are currently four formal sub-committees of the Board: the Audit and Risk Committee (ARC), the AGM/General Meeting Sub-committee, the Remuneration Sub-committee and the new Nominations Sub-committee. The latter held its first meeting in 2021, with a remit to manage recruitment and resignation of Board members and ensure good succession planning.

The ARC is comprised of four members; three Directors and one external member and it met five times in 2021. Its meetings generally take place one week in advance of a Board and its TOR are reviewed annually. It reports into the Board and forms an important part of Early Childhood Ireland's governance structures. Per the committee's current Terms of Reference, its remit is:

- Effective review and monitoring of financial risks
- Reliable management and financial reporting
- Compliance with laws and regulations
- Maintenance of an effective and efficient audit

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 is chaired by the Vice-Chairperson 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 2021 was as follows:

Audit & Risk Committee	Remuneration Sub-committee	AGM Sub-committee	Nominations Sub-committee
<ul style="list-style-type: none"> • Dónall Curtin (Chair) • Padraig Fleming • Anne Looney • Sheila Nunan – (external member from 9 September 2021 and internal member from 21 February 2022) 	<ul style="list-style-type: none"> • Dónall Curtin (Chair) • Anne Looney 	<ul style="list-style-type: none"> • Paul Gilligan (Chair) • Catherine Byrne (member of Sub-committee for AGM 2021) • Dónall Curtin • Teresa Heeney • Susan Selfridge • Rita Dolan 	<ul style="list-style-type: none"> • Catherine O'Brien* • Catherine Byrne* • Teresa Heeney • Susan Selfridge (*=both have since stepped away from Board and Sub-committee roles)

Attendance at Audit & Risk Committee meetings 2021

(meetings held remotely due to prevailing public health guidelines)

Name/Meeting	Feb	Apr	May*	Sept	Nov	Total
Donall Curtin <i>Chair</i>	Y	Y	Y	Y	Y	5/5
Anne Looney	Y	Y	N	Y	Y	4/5
Padraig Fleming	Y	Y	Y	Y	Y	5/5
Catherine O'Brien <i>(until 12 April 2021)</i>	N	n/a	n/a	n/a	n/a	0/1
Deirdre Mulligan <i>(until 19 April 2021)</i>	Y	Y	n/a	n/a	n/a	2/2
Sheila Nunan <i>(from 9 Sept 2021)</i>	n/a	n/a	n/a	Y	Y	2/2

* = the May meeting was not quorate per the TOR, so although it proceeded, no decisions were taken.

Teresa Heeney (CEO) and Susan Selfridge (Deputy CEO and Company Secretary) attended all Audit and Risk Committee meetings in 2021.



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
- Michele Akerlind (resigned 21 April 2021)
- Catherine Byrne (resigned 7 December 2021)
- Donall Curtin
- Pdraig Fleming
- Anne Looney
- Karen McGovern
- Catherine O'Brien (resigned 12 April 2021)
- Thomas Walsh (resigned 28 June 2021)
- Liz Jackson (appointed 25 March 2021)
- Sharon Skehill (appointed 25 March 2021)
- Lee Herlihy (appointed 25 March 2021)

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 finance subcommittee 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
- (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



Dónall Curtin
Director

Date: 28 April 2022

Directors' Responsibilities Statement for year ended 31 December 2021

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
- 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



Dónall Curtin
Director

Date: 28 April 2022

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 2021 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 2021 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
- 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
- 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 [here](#). 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: 28 April 2022

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) For Year Ended 31 December 2021

	Note	Unrestricted funds €	Restricted funds €	Total 2021 €	Total 2020 €
Income:					
Donations and legacies					
Donations	4	54,625	-	54,625	767
Charitable activities					
Grants	4	-	1,563,050	1,563,050	1,599,571
Other income					
Other operating income	4	1,300,110	-	1,300,110	1,112,199
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		1,354,735	1,563,050	2,917,785	2,712,537
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure:					
Cost of raising funds		54,625	-	54,625	767
Expenditure on Charitable activities		1,161,169	1,563,050	2,724,219	2,702,379
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		1,215,794	1,563,050	2,778,844	2,703,146
		<hr/>	<hr/>	<hr/>	<hr/>
Net Income/ (expenditure)		138,941	-	138,941	9,391
		<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of Funds:					
Total Funds Brought Forward		2,285,847	-	2,285,847	2,276,456
		<hr/>	<hr/>	<hr/>	<hr/>
Total Funds Carried Forward		2,424,788	-	2,424,788	2,285,847
		<hr/>	<hr/>	<hr/>	<hr/>

Statement of Comprehensive Income For Year Ended 31 December 2021

	Total 2021 €	Total 2020 €
Surplus for the financial year	138,941	9,391
Total Comprehensive Income	138,941	9,391

Statement of Financial Position For Year Ended 31 December 2021

	Notes	2021 €	2020 €
Fixed assets			
Tangible assets	10	<u>17,787</u> 17,787	<u>56,252</u> 56,252
Current Assets			
Stocks	11	42,921	69,207
Debtors	12	180,654	134,321
Cash at bank and in hand		<u>3,167,990</u>	<u>2,475,266</u>
		3,391,565	2,678,794
Creditors: amounts falling due within One year	13	<u>(984,564)</u>	<u>(449,199)</u>
Net current assets		<u>2,407,001</u>	<u>2,229,595</u>
Total assets less current liabilities		<u>2,424,788</u>	<u>2,285,847</u>
Funds of the Charity			
Unrestricted funds – general	17	<u>2,424,788</u>	<u>2,285,847</u>
Total Funds of the Charity		<u>2,424,788</u>	<u>2,285,847</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 Year Ended 31 December 2021

	Notes	2021	2020
		€	€
Cash flows from operating activities			
Cash generated from operations	23	708,488	(88,413)
		<u> </u>	<u> </u>
Net cash flows from operating activities		708,488	(88,413)
Cash flows from investing activities			
Purchases for tangible fixed assets	(15,776)	(20,434)	
		<u> </u>	<u> </u>
Net cash flows from investing activities		(15,776)	(20,434)
Cash flows from financing activities			
Bank interest received	12	172	
		<u> </u>	<u> </u>
Net cash flows from financing activities		12	172
		<u> </u>	<u> </u>
Net Increase in cash and cash equivalents		692,724	(108,675)
		<u> </u>	<u> </u>
Cash and cash equivalents at beginning of financial year		2,475,266	2,583,941
		<u> </u>	<u> </u>
Cash and cash equivalents at end of financial year		3,167,990	2,475,266
		<u> </u>	<u> </u>
Relating to:			
Cash at bank and in hand		3,167,990	2,475,266
		<u> </u>	<u> </u>

Notes To The Financial Statements For Year Ended 31 December 2021

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 2021.

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 3-23.

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 2022. 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

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.

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	-	20% Straight line
Computers 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 2021 €	Total 2020 €
<u>Income from donation/legacies:</u>				
Pyjama Days	54,625	-	54,625	767
<u>Income from charitable activities:</u>				
Garda Vetting	-	222,080	222,080	222,080
Tusla SLA Income	-	122,000	122,000	122,000
Tusla QRF Income	-	25,920	25,920	27,850
DCEDIY VCO	-	1,190,000	1,190,000	1,190,000
DCEDIY – COVID 19	-	-	-	8,391
DCEDIY – What Works	-	3,050	3,050	10,500
Other Funding	-	-	-	18,750
<u>Other Income:</u>				
Membership	706,908	-	706,908	539,002
Administration Fee	9,760	-	9,760	22,780
Conferences	-	-	-	3,855
Seminars	2,600	-	2,600	-
Awards Ceremony	30,500	-	30,500	32,000
Consultancy/Mentoring	7,965	-	7,965	5,580
Interest Earned	12	-	12	172
Advertising	7,352	-	7,352	6,770
Sundry Income	52,458	-	52,458	1,266
Arachas Marketing fee	145,000	-	145,000	145,000
Business Developments	14,517	-	14,517	21,195
LINC System Income	19,117	-	19,117	24,033
KA2 Funding	19,383	-	19,383	42,864
EYES income	3,635	-	3,635	700
Publications	260,109	-	260,109	250,849
Workshops	1,050	-	1,050	630
BA Degree	19,619	-	19,619	9,863
Guest Lecturing	125	-	125	5,640
Total Income	<u>1,354,735</u>	<u>1,563,050</u>	<u>2,917,785</u>	<u>2,712,537</u>

5. Surplus on ordinary activities before taxation

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

	2021 €	2020 €
Depreciation of tangible assets	<u>54,241</u>	<u>58,593</u>

6. Directors' remuneration and transactions

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

Key Management Personnel

The aggregate total of Key Management Personnel salaries for the year was €371,401, ER PRSI €41,081 in addition to €31,080 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:

	2021	2020
Average number of employees	<u>40</u>	<u>40</u>

Their aggregate remuneration comprised:

	2021 €	2020 €
Wages and salaries	1,570,160	1,610,972
Social security costs	181,128	176,979
Pension Costs	100,016	101,479
	<u>1,851,304</u>	<u>1,889,430</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	2021	2020
€60,000 – €69,999	1	3
€70,000 – €79,999	3	1
€80,000 – €89,999	1	1

8. Retirement benefit schemes

Defined Contribution Schemes

	2021 €	2020 €
Charge to statement of financial activities	<u>100,016</u>	<u>101,479</u>

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 2021	75,000	287,149	368,519	730,668
Additions	—	—	15,776	15,776
At 31 December 2021	<u>75,000</u>	<u>287,149</u>	<u>384,295</u>	<u>746,444</u>
Depreciation:				
At 1 January 2021	56,250	275,354	342,812	674,416
Charge for financial year	<u>18,750</u>	<u>11,795</u>	<u>23,696</u>	<u>54,241</u>
At 31 December 2021	<u>75,000</u>	<u>287,149</u>	<u>366,508</u>	<u>728,657</u>
Net Book Value				
At 31 December 2021	≡	≡	<u>17,787</u>	<u>17,787</u>
At 31 December 2020	<u>18,750</u>	<u>11,795</u>	<u>25,707</u>	<u>56,252</u>

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

10. Stocks

	2021 €	2020 €
Stocks - Resources	<u>42,921</u>	<u>69,207</u>

11. Debtors

	2021 €	2020 €
Trade debtors	71,730	58,471
Prepayments	108,924	75,850
	<u>180,654</u>	<u>134,321</u>

12. Creditors: amounts falling due within one year

	2021 €	2020 €
Trade creditors	14,552	71,735
Taxation creditors	46,392	45,212
Deferred income	609,145	250,681
Other creditors	2,805	2,918
Accruals	311,670	78,653
	<hr/>	<hr/>
	984,564	449,199
	<hr/> <hr/>	<hr/> <hr/>

13. Deferred income

	2021 €	2020 €
Deferred grant income *	-	8,063
Deferred membership, affiliate and admin	609,145	242,618
	<hr/>	<hr/>
	609,145	250,681
	<hr/> <hr/>	<hr/> <hr/>

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 2022
1	DCEDIY	VCO Grant Agreement	Under VCO, the funding is restricted to use towards the cost of staffing, overheads and administration.	€1,190,000 Term: 1 January 2021 to 31 December 2021	€1,190,000	€NIL
2	DCEDIY	Garda Vetting	Under Garda Vetting, the funding is restricted to use against the cost of staff salaries, overheads and direct costs for the delivery of services.	€222,080 Term: 1 January 2021 to 31 December 2021	€222,080	€NIL
3	TUSLA	Section 56 Service Arrangement Structure	Under the Service Level Agreement (SLA) the funding will be restricted 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	TUSLA	TUSLA Quality and Regulatory Framework (QRF)	Under this contract, the funding is restricted to 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	€25,920	€NIL
5	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 March 2021	€3,050	€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	€ 100,016

15. Restricted Funds

	1 Jan 2021	Income	Expenditure	Transfer Unrestricted	31 Dec 2021
	€	€	€	€	€
Project					
POBAL - VCO	-	1,190,000	(1,190,000)	-	-
Tusla Funding	-	147,910	(147,920)	-	-
Garda Vetting	-	222,080	(222,080)	-	-
DCEDIY – What Works	-	3,050	(3,050)	-	-
	_____	_____	_____	_____	_____
Total	-	1,563,050	(1,563,050)	-	-
	=====	=====	=====	=====	=====

16. Unrestricted Funds current year

	1 Jan 2021	Income	Expenditure /Transfer	31 Dec 2021
	€	€	€	€
Unrestricted funds	2,285,847	1,354,735	(1,215,794)	2,424,788
Total unrestricted funds	2,285,847	1,354,735	(1,215,794)	2,424,788
	=====	=====	=====	=====

Unrestricted Funds previous 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
	=====	=====	=====	=====

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 2021 which require disclosure. (2020: Nil).

21. Cash generated from operating activities

	2021 €	2020 €
Surplus for the financial year	138,941	9,391
Interest received	(12)	(172)
Depreciation on tangible assets	54,241	58,593
Decrease/(Increase) in stocks	26,283	(13,678)
(Increase)/Decrease in debtors	(46,333)	37,493
Increase/(Decrease) creditors (including deferred income)	<u>535,368</u>	<u>(180,040)</u>
Total cashflow generated from operating activities	<u>708,488</u>	<u>(88,413)</u>

22. Analysis of changes in net funds

	1 January 2021 €	Cash flows €	31 December 2021 €
Cash at bank and in hand	2,475,266	692,724	3,167,990

23. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 28 April 2022.

**ECCE & Play Early Childhood Ireland (A Company Limited
by Guarantee)
Management Information
(These pages do not form part of the statutory financial
statements)**

Appendix One - Incoming Resources

	Unrestricted funds €	Restricted funds €	Total 2021 €	Total 2020 €
<u>Income from donation/legacies:</u>				
Pyjama Days	54,625	-	54,625	767
<u>Income from charitable activities:</u>				
Garda Vetting	-	222,080	222,080	222,080
Tusla SLA Income	-	122,000	122,000	122,000
Tusla QRF Income	-	25,920	25,920	27,850
DCEDIY VCO	-	1,190,000	1,190,000	1,190,000
DCEDIY – COVID 19	-	-	-	8,391
DCEDIY – What Works	-	3,050	3,050	10,500
Other Funding	-	-	-	18,750
<u>Other Income:</u>				
Membership	706,908	-	706,908	539,002
Administration Fee	9,760	-	9,760	22,780
Conferences	-	-	-	3,855
Seminars	2,600	-	2,600	-
Awards Ceremony	30,500	-	30,500	32,000
Consultancy/Mentoring	7,965	-	7,965	5,580
Interest Earned	12	-	12	172
Advertising	7,352	-	7,352	6,770
Sundry Income	52,458	-	52,458	1,266
Arachas Marketing fee	145,000	-	145,000	145,000
Business Developments	14,517	-	14,517	21,195
LINC System Income	19,117	-	19,117	24,033
KA2 Funding	19,383	-	19,383	42,864
EYES income	3,635	-	3,635	700
Publications	260,109	-	260,109	250,849
Workshops	1,050	-	1,050	630
BA Degree	19,619	-	19,619	9,863
Guest Lecturing	125	-	125	5,640
Total Income	<u>1,354,735</u>	<u>1,563,050</u>	<u>2,917,785</u>	<u>2,712,537</u>

Appendix Two - Resources Expended – Charitable Activities

	Unrestricted funds €	Restricted funds €	Total 2021 €	Total 2020 €
Wages and salaries	278,623	1,291,537	1,570,160	1,610,972
Employer's PRSI	181,128	-	181,128	176,979
Staff training	28,277	6,201	34,478	60,398
Staff costs	20,570	3,171	23,741	10,879
Pension costs - defined contribution scheme	100,016	-	100,016	101,479
Insurances	3,326	6,580	9,906	8,274
Repairs & maintenance	13,993	1,723	15,716	11,837
Computer running costs	102,935	75,824	178,759	116,944
Leasing	6,719	12,370	19,089	26,691
Travelling expenses	3,814	-	3,814	13,703
Postage, courier and delivery charges	29,331	3,197	32,528	28,169
Legal and professional fees	9,143	10,411	19,554	24,095
Audit fees	4,095	4,235	8,330	9,028
Printing and stationery	138,618	21,009	159,627	139,292
Telecommunications	10,955	11,511	22,466	21,135
Advertising and subscriptions	1,685	-	1,685	7,120
Public relations	14,129	16,744	30,873	31,418
Events and conferences	61,243	13,436	74,679	63,340
Research and development costs	1,940	-	1,940	3,075
Sundry expenses	6,684	534	7,218	8,480
Rent and rates	40,546	59,904	100,450	115,978
Service charges	11,320	16,695	28,015	28,220
Power, light and heat	7,097	7,968	15,065	10,349
Bank charges	30,741	-	30,741	15,931
Depreciation	54,241	-	54,241	58,593
Total expenditure	<u>1,161,169</u>	<u>1,563,050</u>	<u>2,724,219</u>	<u>2,702,379</u>

Appendix Two - Resources Expended – Cost of Raising Funds

	Unrestricted funds €	Restricted funds €	Total 2021 €	Total 2020 €
Pyjama Day	<u>54,625</u>	-	<u>54,625</u>	<u>767</u>
Total expenditure	<u>54,625</u>	<u>=</u>	<u>54,625</u>	<u>767</u>

Appendix Three – Segmented accounts – TUSLA

	TUSLA Section 56 Service Arrangement Structure €	TUSLA Quality and Regulatory Framework (QRF) €	Total €
Income			
TUSLA Section 56 Service Arrangement Structure	122,000	-	122,000
TUSLA Quality and Regulatory Framework (QRF)	-	<u>25,920</u>	<u>25,920</u>
Total TUSLA income	122,000	25,920	147,920
Expenditure			
Staff Costs	109,279	24,477	131,756
Supervision	3,259	970	4,229
Interpreter Costs	361	108	469
General Office / IT	2,053	611	2,664
Insurance	559	348	907
Telephone and Communications	3,957	1,159	5,116
Light and Heat	400	119	519
Audit and Payroll Costs	274	81	355
Legal and Professional Fees	158	47	205
Recruitment	<u>1,700</u>	-	<u>1,700</u>
Total TUSLA expenditure	<u>122,000</u>	<u>25,920</u>	<u>147,920</u>
TUSLA Current Year End Surplus/(Deficit)	-	-	-
Opening TUSLA balance	-	-	-
Total Closing TUSLA balances	-	-	-



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