

**Roscommon County Childcare Committee Company Limited by Guarantee**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2020**

**Paul Foxe & Co.**  
Chartered Accountants and Statutory Auditors  
Athlone Road  
Roscommon Town  
Co. Roscommon

Company Number: 360103

**Roscommon County Childcare Committee Company Limited by Guarantee**  
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**Roscommon County Childcare Committee Company Limited by Guarantee**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Louise Ward  
Sinead Devine  
Martina Earley  
Sean Crehan  
Marian Keigher  
Lynne Keery

**Company Secretary**

Martina Earley

**Company Number**

360103

**Charity Number**

20058623

**Registered Office**

Knock Road  
Castlerea  
Co. Roscommon

**Auditors**

Paul Foxe & Co.  
Chartered Accountants and Statutory Auditors  
Athlone Road  
Roscommon Town  
Co. Roscommon

**Bankers**

Bank of Ireland  
Castlerea  
Co. Roscommon

**Solicitors**

Mahon Sweeney & Co.  
Main Street  
Roscommon

**Members**

Sean Crehan (Chairperson)  
Lynne Keery  
Louise Ward (Treasurer)  
Sinead Devine  
Martina Earley (Secretary)  
Marian Keigher  
Kate Walshe  
Marie Murphy

# Roscommon County Childcare Committee Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2020

The directors present their report and the audited financial statements for the financial year ended 31 December 2020.

### Principal Activity and Review of the Business

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of 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 principal activity of the company is to implement the national childcare programmes at local level as the local agent for the Department of Children, Equality, Disability, Integration & Youth while providing support and guidance to all stakeholders including childcare providers, parents and families. The company has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997 - CHY 16335 and is registered with the Charities Regulatory Authority, Charity No 20058623.

There has been no significant change in these activities during the financial year ended 31 December 2020.

### Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €3,352 (2019 - €(10,949)).

At the end of the financial year, the company has assets of €158,731 (2019 - €187,041) and liabilities of €101,659 (2019 - €133,321). The net assets of the company have increased by €3,352.

### Directors and Secretary

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

Louise Ward  
Sinead Devine  
Martina Earley  
Sean Crehan  
Marian Keigher  
Lynne Keery

The secretary who served throughout the financial year was Martina Earley.

There were no changes in shareholdings between 31 December 2020 and the date of signing the financial statements.

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

### Future Developments

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

### Post Balance Sheet Events

The Covid-19 pandemic is on-going during 2021. The company is dependent on government funding and the directors have not been made aware of any significant changes to the current funding model and therefore do not believe the Covid-19 pandemic will impact the company's ability to continue in operation. The company has developed various risk management strategies and continues to evaluate and manage all aspects of the pandemic as they develop. There have been no other significant events affecting the company since the financial year-end.

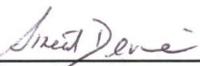
### Auditors

The auditors, Paul Foxe & Co., (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

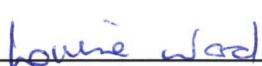
### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Knock Road, Castlerea, Co. Roscommon.

### Signed on behalf of the board

  
\_\_\_\_\_  
Sinead Devine  
Director

2 June 2021

  
\_\_\_\_\_  
Louise Ward  
Director

2 June 2021

# Roscommon County Childcare Committee Company Limited by Guarantee

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

In so far as the directors are aware:

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

**Signed on behalf of the board**

  
\_\_\_\_\_  
Sinead Devine  
Director

2 June 2021

  
\_\_\_\_\_  
Louise Ward  
Director

2 June 2021

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Roscommon County Childcare Committee Company Limited by Guarantee

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Roscommon County Childcare Committee Company Limited by Guarantee ('the company') for the financial year ended 31 December 2020 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other Information

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

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

#### Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

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

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

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Roscommon County Childcare Committee Company Limited by Guarantee

### Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. We have nothing to report in this regard.

### Respective responsibilities

#### Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Foxe  
for and on behalf of  
PAUL FOXE & CO.  
Chartered Accountants and Statutory Auditors  
Athlone Road  
Roscommon Town  
Co. Roscommon

2 June 2021

**Roscommon County Childcare Committee Company Limited by Guarantee**  
**APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

**Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

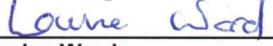
**Roscommon County Childcare Committee Company Limited by Guarantee**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Income		312,127	307,952
Expenditure		(308,775)	(318,901)
Surplus/(deficit) for the financial year		3,352	(10,949)
Total comprehensive income		3,352	(10,949)

Approved by the board on 2 June 2021 and signed on its behalf by:

  
\_\_\_\_\_  
Sinead Devine  
Director

  
\_\_\_\_\_  
Louise Ward  
Director

**Roscommon County Childcare Committee Company Limited by Guarantee**  
**BALANCE SHEET**

as at 31 December 2020

	Notes	2020	2019
		€	€
<b>Fixed Assets</b>			
Intangible assets	7	16,894	16,894
Tangible assets	8	29,438	18,940
		<u>46,332</u>	<u>35,834</u>
<b>Current Assets</b>			
Debtors	9	14,540	11,763
Cash and cash equivalents		<u>97,859</u>	<u>139,444</u>
		<u>112,399</u>	<u>151,207</u>
Creditors: Amounts falling due within one year	10	(64,655)	(108,561)
<b>Net Current Assets</b>		<u>47,744</u>	<u>42,646</u>
<b>Total Assets less Current Liabilities</b>		<u>94,076</u>	<u>78,480</u>
Amounts falling due after more than one year	11	(37,004)	(24,760)
<b>Net Assets</b>		<u>57,072</u>	<u>53,720</u>
<b>Reserves</b>			
Income and expenditure account		<u>57,072</u>	<u>53,720</u>
<b>Members Funds</b>		<u>57,072</u>	<u>53,720</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 2 June 2021 and signed on its behalf by:

  
Sinead Devine  
 Director

  
Louise Ward  
 Director

**Roscommon County Childcare Committee Company Limited by Guarantee**  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 December 2020

	Retained surplus	Total
	€	€
<b>At 1 January 2019</b>	64,669	64,669
Deficit for the financial year	(10,949)	(10,949)
<b>At 31 December 2019</b>	53,720	53,720
Surplus for the financial year	3,352	3,352
<b>At 31 December 2020</b>	<b>57,072</b>	<b>57,072</b>

# Roscommon County Childcare Committee Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

### 1. GENERAL INFORMATION

Roscommon County Childcare Committee Company Limited by Guarantee is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 360103. The registered office of the company is Knock Road, Castlerea, Co. Roscommon. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2020 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Roscommon County Childcare Committee Company Limited by Guarantee confirms that the company complies with Circular 13/2014 and Circular 44/2006.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

#### **Events after the Balance Sheet Date**

The Covid-19 pandemic is on-going during 2021. The company is dependent on government funding and the directors have not been made aware of any significant changes to the current funding model and therefore do not believe the Covid-19 pandemic will impact the company's ability to continue in operation. The company has developed various risk management strategies and continues to evaluate and manage all aspects of the pandemic as they develop.

#### **Income**

Income is measured at the fair value of the consideration received or receivable for services rendered and government grants received.

#### **Tangible fixed assets and depreciation**

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

Computer Equipment	- 20% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line

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

#### **Leasing**

Rentals payable under operating leases are dealt with in the Income and Expenditure Account as incurred over the period of the rental agreement.

#### **Trade and other debtors**

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

#### **Trade and other creditors**

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

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

for the financial year ended 31 December 2020

continued

**Employee benefits**

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

**Taxation**

The company has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, CHY Number 16335 and is registered with the Charities Regulatory Authority.

**Government grants**

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

**Software App Development**

Software App Development are valued at cost less accumulated amortisation.

**3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION**

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

**4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

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

5. OPERATING SURPLUS/(DEFICIT)	2020	2019
	€	€
<b>Operating surplus/(deficit) is stated after charging/(crediting):</b>		
Depreciation of tangible fixed assets	6,678	3,714
Amortisation of Government grants	(4,929)	-
	=====	=====

**6. EMPLOYEES**

The average monthly number of employees, including directors, during the financial year was 5, (2019 - 5). The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period were in excess of €60,000 were: Nil (2019: nil). Total employer pension contributions for the year ended 31 December 2020 were €17,579.

**7. INTANGIBLE FIXED ASSETS**

	Software App Development	€
<b>Cost</b>		
At 1 January 2020		16,894
	=====	=====
At 31 December 2020		16,894
	=====	=====
<b>Net book value</b>		
At 31 December 2020		16,894
	=====	=====
At 31 December 2019		16,894
	=====	=====

This relates to a Software App being developed to enable users access an information platform on early year's services and family supports county by county.

The App was still being developed and was not in use at year end so no depreciation was charged in the current year.

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

for the financial year ended 31 December 2020

continued

**8. TANGIBLE FIXED ASSETS**

	Computer Equipment	Fixtures, fittings and equipment	Total
	€	€	€
<b>Cost</b>			
At 1 January 2020	9,832	55,899	65,731
Additions	10,883	6,293	17,176
At 31 December 2020	20,715	62,192	82,907
<b>Depreciation</b>			
At 1 January 2020	1,966	44,825	46,791
Charge for the financial year	4,143	2,535	6,678
At 31 December 2020	6,109	47,360	53,469
<b>Net book value</b>			
At 31 December 2020	<b>14,606</b>	<b>14,832</b>	<b>29,438</b>
At 31 December 2019	<b>7,866</b>	<b>11,074</b>	<b>18,940</b>

**9. DEBTORS**

	2020	2019
	€	€
Prepayments	<b>14,540</b>	<b>11,763</b>

**10. CREDITORS**

Amounts falling due within one year	2020	2019
	€	€
Taxation	<b>4,665</b>	5,152
Other creditors	-	10
Accruals	<b>3,644</b>	4,307
Deferred Income	<b>56,346</b>	99,092
	<b>64,655</b>	108,561

**11. CREDITORS**

Amounts falling due after more than one year	2020	2019
	€	€
Government grants	<b>37,004</b>	24,760

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

for the financial year ended 31 December 2020

continued

**12. State Funding**

The company's ability to continue in operation is heavily dependent on government funding. As government funding is only committed for a certain period at a time, the future of the company depends on the continued assistance received from the government.

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	County Childcare Committees Core Funding
Purpose of the Grant	Service provision salaries and general administration
Term	2020
Total Grant	€251,247
Grant taken to income in the year	€248,605
Received in the financial year	€228,770
Expenditure	€251,247
Fund deferred at financial year end	€15,768
Restriction on use	Restricted to programme and administration costs
Tax clearance	Yes
	Deferred grant includes €2,289 grant capitalised and amortised in line with related fixed asset and €13,479 advance Core Funding for 2021.
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Learner Fund Bursary
Purpose of Grant	Learner Fund Bursary
Term	2020
Total Grant	€3,000
Grant taken to income in the year	€3,000
Received in the financial year	€3,000
Expenditure	€3,000
Fund deferred at financial year end	Nil
Restriction on use	County Workforce Development Bursaries
Tax clearance	Yes
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	AIM/ EDI Funding
Purpose of grant	Access and Inclusion Model Funding
Term	2020
Total Grant	€8,275
Grant taken to income in year	€5,775
Received	€8,275
Expenditure	€5,775
Fund deferred at financial year end	€2,500
Restriction on use	Support delivery of AIM/ EDI Inclusion Programme
Tax clearance	Yes
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Capital Grant 2020
Purpose of Grant	Upgrade of IT equipment
Term	2020
Total Grant	€12,313
Grant taken to income in year	€181
Received	€12,313
Expenditure	€12,313
Fund deferred at financial year end	€9,822
Restriction on use	IT Equipment
Tax Clearance	Yes
	Deferred grant relates to grant capitalised and amortised in line with related fixed asset.

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

for the financial year ended 31 December 2020

continued

**Agency**  
 Government Department  
 Grant Programme

Purpose of Grant  
 Term  
 Total Grant  
 Grant taken to income in the year  
 Received in the financial year  
 Expenditure  
 Funds deferred at financial year end  
 Restriction on use  
 Tax Clearance

**Pobal**  
 Department of Children, Equality, Disability, Integration & Youth  
 First Aid Response Training  
 Upskill local childcare workforce in first aid response  
 2020  
 €6,075  
 €4,191  
 €4,713  
 €4,191  
 €1,884  
 First Aid Response Training  
 Yes

**Agency**  
 Government Department  
 Grant Programme

Purpose of Grant  
 Term  
 Total Grant  
 Grant taken to income in the year  
 Received in the financial year  
 Expenditure  
 Fund deferred at financial year end  
 Restriction on use  
 Tax Clearance

**Pobal**  
 Department of Children, Equality, Disability, Integration & Youth  
 EROC Business Case Funding  
 Support local refugee project in EROC, Ballaghaderreen  
 2020  
 €15,071  
 €15,071  
 €12,653  
 €15,071  
 Nil  
 Programme administration costs  
 Yes

**Agency**  
 Government Department  
 Grant Programme  
 Purpose of the grant

Term  
 Total grant  
 Grant taken to income in the year  
 Received in the financial year  
 Expenditure  
 Fund deferred at financial year end  
 Restriction on use  
 Tax Clearance

**TUSLA Child and Family Agency**  
 Department of Children, Equality, Disability, Integration & Youth  
 TUSLA EROC Funding  
 Support the delivery of childcare programmes and provide  
 childcare equipment to the residents of EROC, Ballaghaderreen  
 Ongoing  
 €58,906 (brought forward from prior year)  
 €18,455  
 Nil  
 €20,855  
 €40,151  
 Childcare programme costs and capital equipment  
 Yes  
 Deferred grant includes €2,100 grant capitalised and amortised  
 in line with related fixed asset.

**Agency**  
 Government Department  
 Grant Programme

Purpose of the grant  
 Term  
 Total Grant  
 Grant taken to income in the year  
 Received in the financial year  
 Expenditure  
 Fund deferred at financial year end  
 Restriction on use  
 Tax Clearance

**Pobal**  
 Department of Children, Equality, Disability, Integration & Youth  
 National Childminding Action Plan  
 Provide support and information to childminders  
 2020  
 €2,000  
 €1,568  
 €2,000  
 €1,568  
 €432  
 Information and Support  
 Yes

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

for the financial year ended 31 December 2020

continued

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Parent & Toddler Group Initiative
Purpose of Grant	Support for new and existing parent and toddler groups
Term	2020
Total Grant	€4,971
Grant taken to income in the year	€4,971
Received in the financial year	€4,521
Expenditure	€4,971
Fund deferred at financial year end	Nil
Restriction on use	Local Parent and Toddler Group Activities
Tax Clearance	Yes
 <b>Agency</b>	 <b>Siolta NSAI</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Early years education
Purpose of Grant	Assess and support the improvement of quality across all aspects of practice in early childhood care and education
Term	2020
Total Grant	€405
Grant taken to income in the year	€405
Received in the financial year	€405
Expenditure	€405
Fund deferred at financial year end	Nil
Restriction on Use	Early childhood care and education quality practice
Tax Clearance	Yes
 <b>Agency</b>	 <b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Cyber Insurance
Purpose of Grant	Contribution to cost of company Cyber Insurance Cover
Term	2020
Total Grant	€509
Grant taken to income in the year	€509
Received in the financial year	€509
Expenditure	€509
Fund deferred at financial year end	Nil
Restriction on Use	Cyber Insurance costs
Tax Clearance	Yes

**13. STATUS**

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

**14. FINANCIAL COMMITMENTS**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	€	€
<b>Due:</b>		
Within one year	683	2,731
Between one and five years	-	683
	<hr/>	<hr/>
	683	3,414
	<hr/>	<hr/>

The lease payments relate to the lease of an office printer.

**Roscommon County Childcare Committee Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

**15. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 December 2020.

**16. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 2 June 2021.