Together for Better

Early Learning and Childcare

Core Funding Rules Document

Programme Year 4: September 2025 to August 2026

1. Glossary of Terms

"**2016 Regulations**" means the Child Care Act 1991 (Early Years Services) Regulations 2016.

"**2018 Regulations**" means the Child Care Act 1991 (Early Years Services) (Registration of School Age Services) Regulations 2018.

"2024 Regulations" means the Child Care Act 1991 (Early Years Services) (Childminding Services) Regulations 2024.

"**August Review and Confirm**" means the Review and Confirm that takes place during the month of August before the beginning of the programme year.

"**Additional Service**" is when something additional to a Service Type is offered to parents which is charged for separately. For example, a service provider may offer school collection services in addition to their SAC Service Types; this would be an Additional Service.

"**AIM**" means the Access and Inclusion Model which supports children with a disability to access and meaningfully participate in the ECCE Programme.

"AIM Level 7 Staff" is a staff member who is working exclusively within the Access and Inclusion Model (AIM) with children. For further details, please refer to section 3.14 of the Core Funding Rules Document.

"Capital" means an asset intended for use on a continuing basis with an expected life of more than one year.

"**Change of Circumstance**" means a change to an ELC or SAC service that results in a new Service Reference Number being assigned, these changes are; ownership, address, or legal entity. For the avoidance of doubt, for Core Funding purposes, despite any such change the ELC or SAC service remains a Partner Service in existence and not a New Partner Service.

"**City and County Childcare Committees (CCCs)**" coordinate the implementation of national Early Learning and Childcare policy and programmes at a local level on behalf of the Department of Children, Disability and Equality.

"**Circular 13/2014**" means Department of Public Expenditure, NDP Delivery and Reform 13/2014 entitled Management of and Accountability for Grants from Exchequer Funds (including any interpretations or clarifications of such requirements issued by the Department of Finance, Department of Public Expenditure, NDP Delivery and Reform, the Department of Children, Disability and Equality and/or the Executive).

"Childminder" is a person who was registered with Tusla as a childminder before 2024 under the Child Care Act 1991 (Early Years Services) Regulations 2016 and/or Child Care Act 1991

(Early Years Services) (Registration of School Age Services) Regulations 2018, and who is currently registered with Tusla under the Child Care Act 1991 (Early Years Services) (Childminding Services) Regulations 2024.

"**Core Funding**" means the supply-side funding stream that the Department has made available to Partner Services in order to achieve a range of policy objectives including improved quality of services, affordability for parents/guardians and sustainability for providers.

"**Core Funding Application**" means the application Partner Services must complete and submit on the Early Years Hive, giving information about the staffing and capacity of their service which is used in the calculation of their Core Funding allocation.

"Core Funding Rules Document" means the Core Funding Rules 2025/2026 document which provides extensive details about the specific rules relevant to this Programme Year and which is incorporated into this Agreement and contained at Schedule 2.

"**Data Protection Laws**" means all applicable data protection laws, regulations and guidelines, including but not limited to Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (the "General Data Protection Regulation" or "GDPR"), the Data Protection Acts 1988 to 2018 and any guidelines and codes of practice issued by the Office of the Data Protection Commission or other supervisory authority for data protection in Ireland.

"Declaration" is a part of the Fee Review Process, whereby the Minister and/or Scheme Administrator will request a written declaration from a Partner Service as a means to demonstrate the Partner Services compliance with the specific remedial actions identified at the conclusion of the Fee Review Process. Such remedial actions may include, but may not be limited to, restoring all fees to the appropriate levels, updating the relevant Fee Lists/Fee Tables and submitting an updated Parent Statement to the Early Years Hive, working out and recording which parents/guardians have overpaid fees and by how much, notifying the affected parents/guardians of the amount they were overcharged and their entitlement to a refunding and refund parents/guardians the full amount they have overpaid.

"**Department**" means the Department of Children, Disability, and Equality (DCDE).

"**Early Years Service**" as defined in the Child and Family Agency Act 2013, means a service providing a preschool service and/or a school age service.

"**ECCE**" means the Early Childhood Care and Education Programme, a universal two-year pre-school programme available to all children within the eligible age range funded by the Department.

"**Equal Start**" is a funding model and a set of associated universal and targeted measures to support access and participation in Early Learning and Care (ELC) and School-Age Childcare (SAC) for children and their families who experience disadvantage.

"The Early Years Hive" means the IT system maintained by the Scheme Administrator.

"**Employment Regulation Order (ERO)**" sets minimum rates of pay and conditions for workers in a specified sector. An ERO is drawn up by a Joint Labour Committee set up through an Establishment Order.

"**Fee Band**" refers to a discrete category within the fee structure. Each band is associated with a maximum allowable fee corresponding to its service type, which is measured in hours per week. There are six bands in total within the fee structure.

"Fee Cap" means a Fee Cap that applies to all Core Funding Partner Services.

"Fee Charged" simply means the fee that is actually charged to parents before application of subsidies. This is relevant to some of the rules where it may differ from the Registered Fee for any reason. It is also distinct from the fee paid, given that parents may not always have paid their fees in full at any given time.

"**Fee Policy**" The Fee Policy will state all of the Service Types offered; care types, hours of care, applicable age ranges, etc. and the associated fees for each (before the application of NCS subsidies and before and after the deduction of ECCE subsidies). It will also describe any Additional Services in addition to basic fees and the cost of that additional service.

"Fee Table" means the table of fees contained within the Parent Statement for Partner Service (or fee list for Fees Charged prior to the Parent Statement being introduced) which are charged for individuated Service Types and the conditions that apply in implementing the list of fees.

"**Fee Review Process**" is a mechanism utilised by the Department to make a determination on whether a breach of fee management has or has not occurred. In the event that a determination is made by the Minister at the end of this process that a breach has occurred, the Minister and/or other agent appointed by the Minister will instruct the Partner Service of specific steps to remedy.

"Fee Structure" refers to the common structure for Partner Service's fees. The Fee Structure arranges service types by the weekly hours they are available for, as outlined in section 7.2 of the Core Funding Rules Document.

"Flat Rate for Sessional Only Services" refers to an allocation for services with only a sessional type registration on the Tusla Early Years Register. Further details about the Flat Rate can be found in section 3 of the Core Funding Rules Document.

"**Funding Agreement**" means this Agreement between the Minister and Partner Service for the Core Funding Scheme which incorporates Core Funding Rules Document.

“**Funding/Grant/Allocation**” means the financial support provided by the Department to a Partner Service, through the Scheme Administrator, under this Funding Agreement.

“**Graduate Lead Educator**” is set out in the Core Funding Rules Document in Section 3.

“**Incorporated Service**” means any service offered by a Partner Service that is included in the fee charged. For further details are included in the Core Funding Rules Document.

“**Joint Labour Committee**” A Joint Labour Committee (JLC) is an independent body made up of equal numbers of employer and worker representatives. A JLC sets the employment conditions and minimum rates of pay for employees in a certain sector in Ireland. The Department of Enterprise, Tourism and Employment appoints a Committee Chairperson to facilitate discussions between employer and employee representatives on pay and working conditions of employment.

“Lead Educator” means an Early Years Educator (previously referred to as a room leader), and who leads the delivery of a childcare session with a group of children in a Partner Service.

“**Manager**” means the person in charge of a Partner Service, as defined in the 2016 Regulations and the 2018 Regulations, i.e. ‘the person who has day-to-day charge of the service’. This person may or may not be the Registered Provider.

“**Minister**” means the Minister for Children, Disability and Equality.

“Minimum Enrolment” means there must be at least one child registered for each hour of each session for a Partner Service to be eligible to apply for Core Funding for those sessions. For further details, see section 8.1 in this document/Schedule 2 of the Core Funding Partner Service Funding Agreement.

“**NCS**” means the affordable childcare scheme established under the Childcare Support Act 2018 and known as the National Childcare Scheme.

“**New Partner Services**” is defined strictly to mean services that were not in existence on 30 September 2021 and who joined Core Funding in the intervening years. Services that have made changes such as name, address, owner, or legal structure do not qualify as New Partner Services. If a Partner Service undergoes a closure and has been closed for over 6 months and has fully deregistered with Tusla, and subsequently a new service registers in the same location under Tusla, this will be considered to be a New Partner Service.

“Non-Refundable Deposits” means any deposit/money collected in relation to a child’s place, or places, which are charged to parents and is not refunded to Parents, a practise which is prohibited under the Funding Agreement. Further details for these are covered under section 7.9 of this document or Schedule 2 of the Funding Agreement.

“Operating Hours per Week” means the time the service is open and available to children; it does not include hours where the service is open but not available to children.

"Operating Weeks per Year" means the number of weeks the service is open and available to children; it does not include weeks where the service is open but not available to children. For the purpose of Core Funding a service must be open for at least 3 days for that week to be considered an operating week.

"**Optional Extra**", as defined in the ECCE Programme Rules 2025/2026, means additional chargeable services that may only be selected from the DCDE-approved "Optional Extras" and shall not include activities which are considered key parts of the ECCE curriculum e.g. general arts and crafts activities.

"**Original Core Funding Application**" means the first Core Funding application Partner Services submit.

"**Partner Service**" means an Early Learning and Care (ELC) and/or School Age Childcare (SAC) service in its entirety, including all rooms, sessions and Service Types within that service, who has entered into the Core Funding Partner Service Funding Agreement with the Minister. Partner Service may include Childminders who meet the eligibility criteria set out in section 4.2 of the Core Funding Rules Document.

"The Parent Statement for Partner Services" (PSPS) is a document providing clarity and transparency for parents/guardians regarding services delivered, information about the Department's schemes, and fees charged. This Parent Statement will need to be signed once by a parent(s)/guardians per programme year. Further details can be found in section 10.2 of the Core Funding Rules Document.

"**Programme Year**" covers the period of the 2025/2026 Core Funding Programme. The programme commences 1 September 2025 and runs until 31 August 2026.

"Quality Inclusion Practice Plan (QIPP)" is an annual plan completed by Partner Services at the start of the programme year outlining their focus in terms of quality development. Partner Services choose from pre-determined areas of practice based on the service type(s). They identify Quality and Inclusion Action(s) to be completed within the chosen area of practice that considers the types of changes and supports that may be required to achieve those actions.

"Quality Inclusion Practice Plan Report" is an annual end of year report completed by Partner Services which outlines their progress on the Quality and Inclusion Action(s) they identified in their Quality and Inclusive Practice Plan. For further details, please see Section 9.1 of the rules or Schedule 2 of the Funding Agreement.

"**Registered Accountant"** - Accountants submitting the Income and Expenditure Template or Trial Balance on behalf of services must hold a practising certificate (PC) and have Professional Indemnity Insurance (PII), and will be required to declare same on the reporting portal, www.cfcrrs.ie.

For the purposes of Core Funding's Financial Reporting, an accountant is defined as someone who:

a) has been admitted as, and is, a member of a prescribed accountancy body,
b) is currently practising in the profession of accountancy,
c) is not and never has been a principal officer or employee, or an owner or part owner, of the licensee in respect of whom he or she is preparing an accountant's report, and
d) is maintaining such minimum level of Professional Indemnity Insurance as is required by the prescribed accountancy body concerned.

The list of prescribed accountancy bodies is as follows:

- Chartered Accountants Ireland. (CAI)
- Association of Chartered Certified Accountants (ACCA)
- CPA Ireland (CPA)
- Chartered Institute of Management Accountants (CIMA)
- Chartered Institute of Public Finance and Accountancy (CIPFA)
- The Association of International Accountants (AIA)

"**Registered Fee**" means the individual fee that was noted by an ELC/SAC service in the fees lists on the Early Years Hive, or those noted in the online fee tables which have replaced the older lists.

"**Review and Confirm**" means the process, which occurs four times throughout the programme year, whereby the Partner Service must review their Service Profile and Core Funding Application on the Hive.

"**Room**" means a part or division of a building enclosed by walls, floor and ceiling.

"**Scheme Administrator**" means the body appointed by the Minister to administer the Core Funding Scheme. Functions carried out by the Scheme Administrator on behalf of the Minister under this agreement may be carried out by the Minister or other agent appointed by the Minister from time to time and Partner Services will be notified accordingly of any change. For the purpose of the 2025/2026 Programme Year Pobal are administrating Core Funding scheme.

"**Service Type**" means a type of Early Learning and Care (ELC) or School Age Childcare (SAC) provision offered to parents/guardians defined within the Fee Policy contained within the Parent Statement for Partner Services (PSPS), and includes within its definition the nature of the service, applicable age range, the typical daily start and finish time and, the number of hours of service provided per day; the number of days per week and weeks per year. A service type specifically includes the hours, days and weeks offered as well as the nature of the service and the age range. Hence it cannot be added to or taken away from while remaining the same service type. Any change in offering, be it increased or decreased, results in a new service type being added.

“Service Reference Number” (SRN) is an Early Years Hive system unique number assigned to a Partner Service at any one time. For further details, please see section 4.3 the Core Funding Rules Document

“**Session**” means a type of Early Learning and Care (ELC) or School Age Childcare (SAC) offering which is determined by the typical daily start and finish time and the day/s per week and weeks per year, that it is applicable to.

“Sessional-only service” is a service registered on the Tusla Register of Early Years Services with only ‘Sessional’ Session Types and has no other Tusla registration including School Age Childcare Registration on the Tusla School Age Register.

“**Staffed Capacity**” means the number of children the service can accommodate according to the services staffing levels, it does not matter whether the places offered are subsequently occupied or vacant. The number of children the staff can accommodate must satisfy the minimum staff to child ratios as set in the Regulations.

“Staff Funding Additional Contribution” is an additional contribution from Programme Year 2025/2026 that is allocated to Partner Services to support staff pay and conditions, contingent on updated Employment Regulation Orders being established by the Early Years Joint Labour Committee. Further details can be found in the Core Funding Rules Document.

“**Tusla**” refers to the Child and Family Agency.

Typical Week” is a period of time that is representative of an average operating week where the more typical staff rostering is evident.

2. How can Core Funding be spent?

Partner Services can choose how to spend their Core Funding grant in accordance with the approved areas of expenditure outlined in the Funding Agreement and listed below.

Approved areas of Expenditure:

- Costs relating to staffing of Partner Services in the provision of Early Learning and Care and/or School Aged Childcare (ELC/SAC), which may include non-contact time in preparation and review of ELC/SAC provision.

- Costs of staff/owner participation in Continuing Professional Development relating to ELC/SAC including cost of cover for absence due to such participation.

- Costs relating to the administration of the Partner Service including the administration of schemes funded by Department.

- Overheads pertaining to running of the ELC/SAC service including rent, rates, utilities and insurance.

- Any other operational costs, excluding capital costs, which may reasonably be asserted to enhance the quality of ELC/SAC service provision.

Note: The Staff Funding Additional Contribution is a new funding element for the 2025/26 programme year that can only be used towards staff pay and conditions. The Staff Funding Additional Contribution cannot be spent on non-staff overheads, operational costs or other non-staff-related purposes.

For the avoidance of doubt, <u>ineligible</u> expenditure allowed under the Core Funding:

- Capital costs
- Any other costs which may not reasonably be asserted to enhance the quality of ELC/SAC service provision.

3. Core Funding Allocation

The Core Funding allocation is made up of several elements, these include:

1. Base Rate (Up to a Maximum Rate as defined in 3.6)
2. Flat Rate for Sessional-Only services
3. Minimum Base Rate
4. Maximum Base Rate
5. Graduate Lead Educator Premium
6. Graduate Manager Premium
7. Staff Funding Additional Contribution

Not every service will be eligible for all of these. Each element of the Core Funding allocation and the eligibility criteria is explained in further detail below in this Section 3.

3.1 Base Rate

The base rate is calculated on a per session basis. A base rate per session is calculated as the number of staffed child places i.e. Staffed Capacity in each age range multiplied by the value that applies to each age range (see Table 1) multiplied by the hours of operation per week of the session multiplied by the weeks open per year of the room. The value for all sessions is added together to produce the base rate for the Partner Service.

Table 1

Age of child ***Full-time (5+ hours per day) and*** ***Part-time (3.5 hours – 5 hours per day)***	**Value of Core Funding per place per hour**
0-1 year of age	€1.90
1-2 years of age	€1.28
2-3 years of age	€1.10
3-6 years of age	€0.80
Sessional (up to 3.5 hours per day)	
0-1 year of age	€1.90
1-2.5 years of age	€1.28
2.5-6 years of age	€0.76
School-age	
4-15 years of age	€0.59
Graduate premiums	**Rates per hour**
Graduate Lead Educators in ELC	€4.44
Graduate Managers in ELC or combined ELC and SAC	€4.44
Staff Funding Additional Contribution	**Rates per hour**
Staff Funding Additional Contribution	TBC[1]

3.2 Changes to Core Funding Base Rates

For Partner Services who submitted their 2025/2026 Core Funding Application on or before the 31 August 2025, their base rate will cap at their approved August Review and Confirm.

For Partner Services who submitted their Core Funding Application from the 1 September 2025 onwards for 2025/2026 programme year, they will not be required to complete the August Review and Confirm window, and their base rate value will cap on the approval of their Core Funding Application.

The Partner Service's base rate may fluctuate throughout the programme year, but no Partner Service will be able to increase their base rate funding allocations above this highest capped value amount.

In instances where two or more pre-existing Partner Services merge into one, a new base rate will be generated which is the combined values of these pre-existing services base rates, provided there has been no reduction in Staffed Capacity. Please note, standard

[1] Value of rate to be confirmed contingent on updated Employment Regulation Order (ERO) coming into effect.

Change of Circumstance rules still apply to these services in relation to changes of ownership, change of address, or changes to legal entity.

In instances where a Non-Partner Service merges into a Partner Service, the base rate for this pre-existing Partner Service cannot be increased during that Programme Year.

The base rate can decrease if Staffed Capacity and/or hours or weeks that a session or room operate for are reduced during the programme year. It can also be restored back up to the original capped approved base rate level if Staffed Capacity and/or hours/weeks that the session or room operate for are restored.

Staffed Capacity is reduced when a room is closed or when a staff member (graduate or non-graduate) leaves and is not replaced within four weeks so staff to child ratios cannot be maintained.

However, Partner Services, except Childminders, cannot fall below the minimum base rate allocation of €14,400 or go above the maximum base rate of €450,000. Greater detail on the minimum and maximum base rates applicable are set out at section 3.5 and 3.6 of this document below.

If a Partner Service leaves Core Funding during the programme year, and re-joins within the same programme year, their base rate will be capped at the same rate as their original base rate value. This includes Partner Services who have undergone a Change of Circumstance.

However, where a service undergoes a closure and full deregistration with Tusla and has been closed for 6 months or more, and subsequently an owner registers a new service under Tusla in the same location, this will be considered to be a new partner service and will be able to attract a new base rate allocation.

3.3 Flat Rate for Sessional Only Services

An annual Flat Rate allocation of €5,000[2] is allocated to all Partner Services fitting the definition of a "Sessional-only service". As defined in this document, these are services with a sessional only registration on the Tusla Register of Early Years Services and having no other Tusla registration including School Age Childcare Registration on the Tusla School Age Register and/or Childminding Registration on the Tusla Childminding Register.

For the avoidance of doubt, Partner Services with Service Types of "Full Day" and/or "Part Time" on the Tusla Register of Early Years Services and/or with a School Age Childcare Registration on the Tusla School Age Register and/or Childminding Registration on the Tusla Childminding Register are ineligible for this flat rate.

The Flat Rate for Sessional Only Services is in addition to the services Base Rate, Graduate Premiums (Graduate Manager and Graduate Lead Educator) and the Staff Funding Additional Contribution.

[2] The €5,000 is a full programme year amount i.e. 52 weeks, Partner Services that are in Core Funding for less than a full programme year will be allocated the appropriate number of weekly payments.

The allocation will be divided into 52 equal weekly allocations and all normal payment rules apply. Services that are not in Core Funding for the whole year will receive the appropriate number of weekly payments.

3.4 Changes to Flat Rate

A Partner Service which fits the definition of a “sessional-only service” at any point throughout the programme year will attract the Flat Rate for the remainder of the programme year.

If a service was a “sessional-only service” for part of the programme year and their Tusla Registration subsequently changes following approval by Tusla and brings them outside of the definition, they will retain the Flat Rate allocation for the remainder of the programme year.

If a service begins the programme year outside of the definition of a “sessional-only service” and subsequently changes their Tusla Registration and fits the definition following approval from Tusla, they will attract the Flat Rate allocation from that point forward.

If a Partner Service is found to have not been eligible for this Flat Rate, but due to incorrect or inaccurate information on the Tusla register they received the Flat Rate, the Flat Rate will be recouped in full.

3.5 Minimum Base Rate

The minimum base rate allocation of €14,400 applies to centre-based Partner Services only (i.e. not Childminder Partner Services), for a full programme year, i.e., 52 weeks. Partner Services that are in Core Funding for less than 52 weeks will be allocated the appropriate number of weekly payments. The minimum base rate includes the Flat Rate for ‘Sessional Only’ Services where applicable.

The minimum base rate allocation will be set at an annual value of €14,400 (or €276.92 per week) for all Partner Services except Childminders. All Partner Services delivering centre-based provision, regardless of the size of their service, will receive at least this minimum base rate allocation.[3] All sessional-only services will receive at least €14,400, (base rate and Flat Rate allocation combined), if they are in Core Funding for the whole programme year. This minimum base rate is not affected by the Graduate Premiums or the Staff Funding Additional Contribution, which are applied separately.

The base rate will be generated based on a service’s Staffed Capacity (places and hours), with the Flat Rate allocation added where applicable. The system then splits this combined total into 52 equal weekly allocations for payments. The minimum base rate allocation will be applied to this weekly allocation.

[3] The €14,400 is a full programme year amount, Partner Services that are in Core Funding for less than a full programme year will be allocated the appropriate number of weekly payments. This minimum base rate includes the flat rate for sessional only service, where applicable.

A service whose weekly allocation for the base rate (and Flat Rate allocation where applicable) is less than €276.92 will see the balance added to their weekly allocation. For example, if a part-time service has an annual base rate allocation of €3,000, this will be split into weekly allocations of €57.69. An additional €219.23 will be paid per week on top of this allocation to reach the minimum base rate allocation of €276.92.

As a service's base rate allocation will be capped following the first review and confirm window or on approval of a Partner Service's original Core Funding Application Module where it is submitted on or after the 1 September 2025, a service which starts the 2025/2026 programme year receiving the minimum base rate allocation will remain at this minimum for the entire programme year, i.e. if they remain in contract for the full 52 weeks of the programme year the service will receive €14,400 for the programme year (exclusive of Graduate Premiums and the Staff Funding Additional Contribution). There may be instances where a service changes to 'Sessional Only' during the programme year and attracts the Flat Rate which may bring them above the minimum allocation as the base rate is capped exclusive of the targeted measures.

Services can begin the programme year with an allocation above the minimum allocation and fall in and out of eligibility for the minimum allocation during the programme year as their capacity and or hours offered changes. At any point in the programme year, no centre-based service will receive a weekly allocation of less than €276.92.

Services that are not in Core Funding for the whole year will receive the appropriate number of weekly payments, including top-ups to their base rate to meet the minimum where appropriate.

This minimum base rate does not apply to the Graduate Premiums or Staff Funding Additional Contribution, which may still increase a Partner Service's total allocation beyond this minimum base rate allocation and will not impact on whether a Partner Service qualifies for the minimum allocation.

3.6 Maximum Base Rate

There will be a maximum base rate allocation of €450,000. Partner Services will not receive base rate funding beyond this maximum value, including the Flat Rate allocation for sessional only services. This maximum does not apply to the Graduate Premiums or Staff Funding Additional Contribution, which may still increase a Partner Service's total allocation beyond this maximum base rate allocation.

A service will not receive a weekly allocation of more than €8,653.85 through their base rate and Flat Rate allocation where applicable. If a service is contracted for 52 weeks of Core Funding, they will receive a maximum base rate allocation of €450,000. If a service, for example, is contracted for 26 weeks of Core Funding they will receive a maximum base rate allocation of €225,000.

3.7 Staff Funding Additional Contribution

The Staff Funding Additional Contribution is an additional contribution that is allocated to Partner Services to support staff pay and conditions. Childminders will not be eligible for this funding element.

The Staff Funding Additional Contribution is designed specifically to support employers to meet the costs of further increases to the minimum rates of pay in the sector, if and when new EROs come into effect. Service providers cannot use this funding for non-staff-related purposes. Financial reporting requirements for the 2025/26 programme year may require the provider to demonstrate evidence that the Staff Funding Additional Contribution allocation was used for its intended purpose.

The Staff Funding Additional Contribution is calculated as: minimum staffing hours minus graduate lead educator premium hours multiplied by the Staff Funding Additional Contribution hourly rate.

Minimum staffing hours are the minimum staff contact hours a Partner Service must provide to satisfy the regulatory adult to child ratios under the relevant Tusla regulations in order to offer the capacity listed on their Core Funding application.

> For example, a service offering between 12 and 22 places for the ECCE programme must always have two staff members in that session at a minimum to comply with regulations. For such a session, the minimum staffing hours would be 1,140 (2 staff members for 15 contact hours a week for 38 weeks per year).

Hours in a room that attract a Graduate Lead Educator Premium are subtracted from the calculation of the Staff Funding Additional Contribution.

The release of this funding, and the hourly rate at which it will be paid out is contingent on the establishment of updated Early Years Employment Regulation Orders (EROs) by the independent Early Years Joint Labour Committee (JLC). This funding will take effect from 1 September 2025 or the date that updated EROs are established, whichever is the later.

3.8 Changes to the Staff Funding Additional Contribution

Any update to the Core Funding Application in respect of minimum staffed capacity, hours per day, days per week, or weeks per year that a room operates in a Partner Service may result in an increase, or decrease, to the allocation of the Staff Funding Additional Contribution payable to the Partner Service throughout the year.

A Partner Service's Staff Funding Additional Contribution allocation can increase under one of the following conditions:

- A Partner Service increases their staffed capacity so as to require an increase in minimum required staff to satisfy the regulatory adult to child ratios.

- A Partner Service increases the annual hours that the staffed capacity is available for in their service.
- There are fewer hours in a room attracting a Graduate Lead Educator, either where a Graduate Lead Educator underpinning this allocation is replaced by a non-graduate staff member or the hours are reduced for which a Graduate Lead Educator is assigned to a room with an eligible ELC session and is therefore underpinning a Graduate Lead Educator Premium.

A Partner Service's Staff Funding Additional Contribution allocation can decrease under one of the following conditions:

- A Partner Service decreases their staffed capacity to a level where fewer staff are required to satisfy the regulatory adult to child ratios.
- A Partner Service reduces the annual hours that the staffed capacity is available for in their service.
- There are more hours in a room attracting a Graduate Lead Educator, either where a Lead Educator with a Level 5 or Level 6 qualification is replaced by a Graduate Lead Educator who begins to underpin a Graduate Lead Educator Premium for the Partner Service or the hours are increased for which a Graduate Lead Educator is assigned to a room with an eligible ELC session and is therefore underpinning a Graduate Lead Educator Premium.

3.9 Graduate Lead Educator Premium

The Graduate Lead Educator Premium is a premium allocated where a room in a Partner Service with ELC capacity has a Lead Educator who holds a minimum QQI level 7 qualification (or Letter of Qualification Recognition), as per the Department's list of approved Qualifications (https://www.gov.ie/en/publication/22405-early-years-recognised-qualifications/) .

The Graduate Lead Educator Premium is calculated based on the hours where a Lead Educator with appropriate qualifications is assigned to a room where a session with ELC capacity is operating. Though multiple Lead Educators can be assigned to a single room at any one time, the Graduate Lead Educator Premium is payable only once at any one time within a given room.

The Graduate Lead Educator Premium is calculated as: number of weekly room hours where a suitably qualified Lead Educator is assigned multiplied by the room operating weeks per year multiplied by the Graduate Lead Educator premium rate of €4.44, with a maximum of one Graduate Lead Educator Premium per room at a time.

Only rooms and/or hours where ELC Staffed Capacity is listed on a Core Funding application are eligible for the Graduate Lead Educator Premium.

If a room only has Staffed Capacity for SAC Age Range places, it will not be eligible for the Graduate Lead Educator premium.

Rooms where both ELC/SAC Staffed Capacity are listed at the same time are eligible to attract a Graduate Lead Educator Premium.

Childminders who are eligible for Core Funding will continue to be eligible for the Graduate Lead Educator Premium.

Staff members who are designated as Lead Educators on the Core Funding Application, must be acting in that position within the Partner Service.

3.10 Graduate Manager Premium

The Graduate Manager Premium is a premium allocated where an ELC or combined ELC/SAC Partner Service has a Manager who holds a minimum QQI Level 7 qualification (or Letter of Qualification Recognition), as per the Department's list of approved Qualifications (https://www.gov.ie/en/publication/22405-early-years-recognised-qualifications/) with a maximum of one Graduate Manager Premium per Partner Service. This premium is calculated based on the hours in which the Manager is working and the service is open and available to children. In practice, this means the operating hours of the service or the working hours of the manager, whichever is lower.

The term "Manager" is used in Nurturing Skills: The Workforce Plan for Early Learning and Care and School-Age Childcare 2022-2028 to refer to the person in charge of a setting, as defined in the Early Years Regulations 2016 and SAC Regulations 2018, i.e. 'the person who has day-to-day charge of the service'. This person may or may not be the Registered Provider. While ELC and SAC services vary considerably in their legal and organisational structures, every centre-based service must – as a condition of its Tusla registration – have a designated person in charge (here termed the 'Manager') who is responsible for the daily running of the service and – unless deputised by a named person – must be on the premises at all times when the service is operating.

The Graduate Manager Premium is calculated as the number of service operating hours per week that the Graduate Manager is working multiplied by the weeks per year the service operates where the Graduate Manager is working multiplied by the Graduate Manager Premium rate of €4.44.

A Graduate Manager Premium and a Graduate Lead Educator Premium cannot both be attracted by one individual. Where a manager is in ratio and assigned to a room as the Lead Educator, they will always attract the Graduate Manager Premium and not the Graduate Lead Educator Premium. A Partner Service will be allocated both premiums where different eligible staff are assigned to the appropriate roles.

The Core Funding Graduate Manager Premium is attracted by this designated person in charge, not by any of the other members of staff who may deputise when the manager is not present.

SAC-only Services and Childminders are not eligible for the Graduate Manager Premium.

3.11 Changes to Graduate Premiums

Core Funding Graduate Premiums (Manager and Lead Educator) value can increase under one of the following circumstances:

- A Partner Service hires a new staff member who is eligible to attract a Graduate Premium
- A staff member (including manager) who was not eligible for the Graduate Premium is replaced by an existing staff member who is eligible;
- The existing staff member becomes eligible (i.e. completes a L7+ qualification).
- Existing and eligible Lead Educators are assigned to eligible rooms for longer hours per week and/or for more weeks per year
- Existing and eligible Managers work for longer hours while the service is open and available to children.

and conditions as described under 3.9 or 3.10 are met.

Core Funding Graduate Premiums (Manager and Lead Educator) value can decrease under one of the following circumstances;

- A Graduate Lead Educator leaves and is replaced by a non-graduate or not replaced by a Graduate Lead Educator after 4 weeks.
  Existing and eligible Lead Educators are assigned to eligible rooms for fewer hours per week and/or fewer weeks per year.
- A room previously attracting the Graduate Lead Educator Premium no longer has ELC staffed capacity
- An existing and eligible Manager is working fewer hours per week where the service is open and available to children, and/or for fewer weeks per year.
- A Graduate Manager leaves and is replaced by a non-graduate or not replaced by a Graduate Manager within 1 working day.

3.12 Other Governmental Funding

Partner Services who have secured external funding to provide additional ELC or SAC service offerings should not list these additional offerings within their Core Funding Applications, if this offering is covered by another governmental funding stream.

3.13 AIM level 7 and Core Funding

AIM Level 7 funding awarded to employ an additional AIM Level 7 Staff or to maintain a reduced ratio does not have an impact on their Core Funding allocation.

Where AIM Level 7 funding is used to employ an additional AIM Level 7 Staff, the AIM Level 7 Staff is considered to be an in ratio role but does not contribute to Staffed Capacity. Therefore, the additional AIM staff member should not be assigned to Staffed Capacity in a session where they are operating as the AIM Level 7 funded staff member in a Core Funding

Application. However, if the staff member is included in ratio for another session which is not supported through AIM Level 7, the staff member can be assigned to the relevant session for these (non-AIM) hours.

Where AIM Level 7 funding is used to reduce the number of children enrolled in a session, the Partner Service can and should put in their full capacity (i.e. 11 places) on their Core Funding Application and not the reduced capacity facilitated through AIM Level 7 funding.

3.14 School Age Childcare (SAC) – SAC Service Types

Partner Services can include School Age Childcare sessions for the age range of 4-15 years during Term Time (Outside of normal School hours e.g. Breakfast Club, Afterschool) and during Out of Term including camp care as part of their Core Funding Application, to attract an allocation for School Age Childcare service offerings. School Age camp care should now be listed as a fee option on the fee table and should not be listed as additional services.

As per rule 8.1 (see below for more information), Partner Services must have at least one child enrolled for every hour of a session listed on their Core Funding application in order to qualify for funding. Therefore, Partner Services are not to include Session Types for the age range of 4-15 years in term during the hours of school.

4. Overall Core Funding Application and Funding Agreement requirements

There are a number of actions and steps that a Partner Service must take prior to submitting their Core Funding Application and prior to accepting their Funding Agreement to be eligible to receive Core Funding payments.

4.1 Pre-requisites for starting the Core Funding Application

Before applying to Core Funding, Partner Services must have already:

- Have a profile on the Early Years Hive
- Met the eligibility requirements for Core Funding
- Have a valid Tusla registration
- Have a Service Reference Number
- Completed the 2024/2025 Annual Early Years Sector Profile or the most recent Annual Early Years Sector Profile if a Partner Service joins after the 2024/2025 Annual Early Years Sector Profile has closed
- Reviewed/Submitted their Service Profile

4.2. Eligibility for Core Funding:

Community and privately owned Early Learning and Care (ELC) services who offer Full Time, Part Time and/or Sessional childcare and/or School Age Childcare (SAC) services registered with Tusla in the Republic of Ireland are eligible for Core Funding.

In relation to Childminders entering into Core Funding, only a person who was registered with Tusla as a "Childminder" in September 2024 under the Child Care Act 1991 (Early Years Services) Regulations 2016 and/or Child Care Act 1991 (Early Years Services) (Registration of School Age Services) Regulations 2018, remained continuously registered and who is now registered with Tusla under the Child Care Act 1991 (Early Years Services) (Childminding Services) Regulations 2024 can be eligible to submit an application for Core Funding.

For the avoidance of doubt, childminders registering for the very first time under the Child Care Act 1991 (Early Years Services) (Childminding Services) Regulations 2024 are ineligible for Core Funding.

A Pre-School Service in a Drop-in Centre and SAC services that operate Drop-in care only, are **not** eligible for Core Funding.

4.3. Service Reference Number

All Partner Services must have an individual Service Reference Number on the Early Years Hive at any one time.

4.4. Annual Early Years Sector Profile

All Partner Service must complete the 2024/2025 Annual Early Years Sector Profile, or the most recent Annual Early Years Sector Profile, prior to submitting a Core Funding Application. Partner Services will also be required to complete the 2025/2026 Annual Early Years Sector Profile during the term of the Funding Agreement.

4.5. Tusla Registration

A service must have a Tusla Registration captured on the Early Years Hive (including a registered service type and capacity) to apply for Core Funding. Core Funding Applications are validated on the Early Years Hive system using this Tulsa information. When applying for Core Funding, the care types outlined within the Partner Service's Service Profile must align with the Tusla registered service type. Partner Service who provides both ELC and SAC must have a valid Tusla registration for both Tusla service types. The level of anticipated capacity declared within the Core Funding Application must not be greater than the registered Tusla capacity. If a service believes there is a discrepancy in their Tusla Registration data, they are given the opportunity to attach evidence to the Early Years Hive to support the correct registration information as directed by Pobal.

If there is a discrepancy between the Tusla registered service type the service must attach evidence to support the correct registration information. If the Tusla registered capacity is less than what is declared on the Early Years Hive, the service must attach evidence to support the correct registration information.

The required evidence is a Tusla Certificate/Tusla letter/Tusla email dated no earlier than 3 months prior to the Core Funding Application submission date as part of Step 2 or 3 of the Core Funding Application, depending on whether it is relating to Tusla service type or capacity.

Where a Partner Services Tusla registration is 'Sessional" only this must be correct to meet the criteria for the Flat Rate.

Childminders will have one Tusla registration number, even if they provide care to both ELC & SAC.

4.6. Service Profile

4.6.1. A Partner Service must submit their Service Profile to apply for Core Funding.

4.6.2. 'Outstanding Update Due Dates' for a previous programme year must be actioned by the Partner Service prior to submitting a new Core Funding Application for a new programme year. The Partner Service cannot progress a new Core Funding Application in an active programme year if the "Outstanding Update Due Dates" in a previous program year are not resolved.

4.6.3. A service must attach to their Core Funding Application evidence of qualifications of QQI level 7 and above, for in ratio staff and Deputy Managers working with ELC children to qualify for Graduate Lead Educator Premiums. A service must also attach to their Core Funding Application evidence of qualifications of QQI level 7 or above for Managers and above to qualify for the Graduate Manager Premium.

4.6.4. All information on the Service Profile, e.g. Rate of Pay per Hour or operating hours per week, must be kept up to date throughout the Programme Year. Failure to update the information may result in their Core Funding allocation being placed on hold or terminated.

4.6.5. A Partner Service can update their Service Profile at any time and should ensure to maintain it on a regular basis. Partner Service are required to do so throughout the programme year as part of the Review and Confirm process.

4.7. Pre-requisites for accepting the Core Funding Partner Service Funding Agreement

The Core Funding Partner Service Funding Agreement only becomes available for Partner Services to accept once they have a Core Funding Application at submitted status. In order to accept the Funding Agreement they must have:

- Completed a Partner Service Fee Table for the 2025/2026 programme year.
- Completed a Parent Statement for Partner Services for the 2025/2026 programme year (please see section 4.8.1 for further details).
- Contracted into NCS and ECCE, as applicable.
- Designated a named bank account to be used in connection with the operation of the Scheme and making any necessary arrangements to enable payment of the Grant or any instalment to be transferred to such by electronic transfer as part of its Core Funding Application.

4.7.1. Completed Core Funding Application

The information provided in the Core Funding Application is validated on the Early Years Hive System against information from outside sources such as the Tusla register, as well as information from within the Core Funding Application such as staffing requirements based on staff to child ratios which are laid out in regulations[4]. Core Funding Applications must pass all validations in order to be submitted.

The Core Funding Application for Programme Year 2025/2026 must be set at 'submitted' status on the Early Years Hive to be able sign the Funding Agreement.

Partner Services must sign their Funding Agreement within 21 days of the submission of the original Core Funding Application. Once 21 days have passed, the Core Funding Application will be cancelled if the Funding Agreement has not been activated, and this will require a new Core Funding Application submission.

4.8. Partner Service Fee Table

A Partner Service must submit a Fee Table ahead of completing their Parent Statement for Partner Services and a signed Core Funding Partner Service Funding Agreement as per rule 4.8.1.

All Service Types availed of by parents must be available to view on the fee table.

Partner Services must ensure that the fees for all Service Types displayed on their fee table are entered in a weekly format. Fees must reflect the total weekly cost for each Service

[4] Child Care Act 1991 (Early Years Services) Regulations 2016

Type. Where fees are calculated on a different basis (e.g., monthly or termly), the Partner Service must convert the fee value to an equivalent weekly fee before submission.

Partner Services must ensure that the hours associated with a Service Type are entered in a weekly format. Where hours change during the year (e.g., SAC during term-time, then full-day care out-of-term), the distinct offerings should be declared as separate Service Types on the fee table.

Occasional Service Types such as day-rate or additional hour options must only be used where care is provided on an ad-hoc or irregular basis. Day-rate or additional hour fees cannot be aggregated to compose higher care types, e.g., part- or full-time care.

Partner Services must ensure that the information on their fee table is accurate and up-to-date. For the purposes of compliance, in the event of any discrepancy, the actual operating hours, fees, etc. associated with a Service Type as delivered to parents will take precedence over those stated in the fee table.

4.8.1. Parent Statement for Partner Services

A Partner Service must complete a Fee Table and Parent Statement for Partner Services prior to signing the Core Funding Partner Service Funding Agreement if a Core Funding application is submitted on or after the 01 September 2025.

For those Partner Services who submit a Core Funding Application on or before 31 August 2025, they will be able to accept their Core Funding Partner Service Funding Agreement without completing the Fee Table and Parent Statement. They will, however, be required to complete the Fee Table and Parent Statement before completing their August Review and Confirm.

Partner Services should note that the Parent Statement for Partner Services is considered an agreement between the Partner Service and a Parent/Guardian purchasing services for their child or children.

4.8.2. NCS and ECCE contract

Partner Services will need to be contracted into the relevant Funding Programme(s) (NCS and/or ECCE) based on their Tusla Registration type before they sign a Core Funding Partner Service Funding Agreement. Services must contract to and actively offer the NCS in the 2025/2026 programme year, unless the service is registered on the Tulsa Register of Early Years Services as a Pre-school Sessional Service only.

Services must contract to and actively offer ECCE in the 2025/2026 programme year, unless the service is registered on the Tulsa Register of School Age Services as School Aged only or is registered as a Childminder, or they do not offer care to the eligible age range.

5. Payment Rules

For a Partner Service to receive a Core Funding payment:

- The Core Funding Partner Service Funding Agreement must be accepted
- Core Funding Applications have to be at “Approved" status
  - Submitted Core Funding Applications may be subjected to appraisal, and will need to pass appraisals to be set to “Approved” status
- All outstanding ‘Update Due Dates’ that have passed must be actioned
- Review and Confirm must be completed, if applicable
- Have provided all relevant Financial Returns due in relation to Core Funding
- Have provided all relevant QIPP/QIPP Reports.
- Have complied with all direction provided via the Fee Review Process (if applicable)
- Completed the most recent AEYSP
- All taxation laws must be complied with in advance of any due payment date

5.1 Application Status

The list below provides an overview of a Partner Service’s possible status during the application process:

- New
- Draft
- Submitted
- Under Appraisal – Section 5.5
- Referred Back – Section 5.5.1
- Approved
- Withdrawn
- Declined; when a contract is terminated.
- System cancelled (when an application is submitted but a funding agreement is not activated within 21 days).
- Contracted

5.2 Payment Mechanics

Core Funding allocations are calculated on a weekly basis. These weekly allocations are aggregated to monthly instalments which are paid in advance, spread across the entire programme year. Core Funding payments will be made monthly in advance starting in August 2025. When a Partner Service’s payments are put on hold, their allocations will still accrue until the Partner Service makes the necessary corrective action. Once the Partner Service takes the necessary corrective action, they will receive the approved allocations for the time in which they were put on hold for. Weekly catch-up payments will be facilitated. Failure to take corrective action before programme closure will result in loss of allocations accrued.

5.3 Partner Service Funding Agreement and Payments

The Funding Agreement shall commence on the 1 September 2025, or the date of acceptance by the Partner Service, whichever is the later date. The Funding Agreement will, for the current programme year, expire on 31 August 2026, unless the Minister terminates the Funding Agreement or the Partner Service withdraws from the Funding Agreement before the expiry date of this Agreement.

Partner Services that are in Core Funding for less than a full programme year will be allocated the appropriate number of weekly payments.

5.4 Appraisals

Core Funding Applications may have to undergo an appraisal process if as part of their application they:

- Generate Graduate Lead Educator Premiums;
- Generate Graduate Manager Premiums;
- Include submitted evidence of a discrepancy between their approved Tusla Registration and what is displayed on the Early Years Hive.

The appraisal process carried out by the Scheme Administrator will consist of a review of the supporting documentation submitted to support the qualification of the Lead Educator and/or Manager and/or updated Tusla information.

As part of the appraisal process, Core Funding Applications may be referred back to the applicant if the supporting evidence provided is not acceptable or to request further information. Once all supporting information submitted is appraised and approved, the Core Funding Application status will be set to 'approved'.

If a staff member who is generating a Graduate Lead Educator or Manager Premium has previously been appraised and approved for the Partner Service, they will not require re-appraisal.

If a Partner Service has an approved Core Funding Application they will receive a Core Funding payment based on this approved value, subject to allocations rules such as base rate capping. If the service submits an Application change, they will continue to receive their payments based on pre-existing approved Core Funding allocations, while awaiting approval of the Application change.

5.4.1 Referred Back

When an application is referred-back, Partner Services must edit their Core Funding Application to address the reason(s) for being referred back where these changes are approved.

As part of the appraisals process, a Core Funding Application can be referred-back to a Partner Service for additional information when necessary, through notification in the Early Years Hive. Any updates or actions in ‘refer-back’ must be resolved by the Partner Service in their Core Funding Application.

If an original Core Funding Application is in a referred back cycle and has never been approved, Partner Services do not receive a Core Funding Payment until the refer-back is resolved for up to a maximum of three ‘refer back’ notices. Once approved, allocations generate from the first Monday after the Programme Year begins, or the Monday of the week the Funding Agreement is accepted, whichever is later.

A Partner Service agrees to make changes relating to the reason(s) for referred back only in their Core Funding Application. Any additional changes must be submitted as a separate application change once the original Application/Application Change is approved.

In circumstances where a Partner Service makes additional application changes that are not related to the referred back reasons, the Partner Service may have funding recouped from them, under the terms of the Core Funding Partner Service Funding Agreement.

Further details about any time sensitive refer-back notices in the Core Funding Application can be found in the Core Funding Applicant Guidelines, available on the Early Years Hive.

5.4.1.1 Update required to Tusla Information

Where a Partner Service has indicated that they had higher capacity on their Core Funding Application than on the Tulsa register, and have provided insufficient supporting evidence of Tulsa approval for this increased capacity declared, these Core Funding Applications will be “Referred Back”.

Core Funding Applications referred back due to capacity and/or service type changes, are required to provide evidence of a Tusla Certificate/Tusla letter/Tusla email. This evidence must be dated on or before the submission date of the first referred back Core Funding Application of the current application change and no earlier than 3 months prior to that date.

If a Partner service edits the current referred back application change and attaches insufficient supporting evidence again, this will result in their Core Funding payments being placed on hold. The Partner Service will have two further attempts to submit the correct documentation of Tulsa approval for their increased capacity declared or correct their Core Funding Application and reduce their capacity to that registered with Tulsa, or they will be declined.

Once approved, Core Funding payments will come off hold for this reason, but may be on hold for other reasons.

5.4.1.2 Update Required to Staff Qualification

Partner Services may be put on referred back status if the documentation they have uploaded for staff members is not sufficient. Partner Service may have to review their staff qualification section on the Service Profile for the relevant staff member or review the role of the staff member on the Core Funding Application.

Partner Service must edit and submit their referred back Core Funding Application in order to progress their Core Funding Application towards approval.

Where a Partner service edits the Core Funding Application or Application Change and are referred back three times due to the supporting evidence for their staff member(s) being insufficient, this will result in their Core Funding payments being placed on hold. If the incorrect information is submitted three further times, this will result in their Core Funding Application being declined.

5.5 Staff Vacancies and Update Due Dates

An update due date is a date after which Core Funding payments will be put on hold because of staff vacancies within the service, unless an application change is made by the Partner Service.

Partner Services will have until the update due date to submit an application change to reflect a replacement staff member or reduction in capacity, otherwise the full Core Funding payment will be placed on hold.

An update due date is set on a Core Funding Application/change for the below reasons:

- Partner Services have added a vacancy in the Service Profile and Core Funding Application.
- Partner Services have end-dated a staff member in the Service Profile who are associated with the most recent Core Funding Application.

There are differences between the rules surrounding vacancies and employment end dates, please see section 5.5.1, 5.5.2 and 5.5.3.

Payments will be affected by these update due dates if they are not actioned on time. The timing around when update due dates come into effect depend on the type of staff vacancy. Please see section 5.5.2 and 5.5.3 below.

As payments are issued monthly in advance, allocations dated after the update due date will not be eligible for payment until an application change to reflect a replacement staff member or reduction in capacity is approved. In some cases, this will lead to a reduced payment during the main payment run. If required, catch-up payments will be made once an application change has been approved or employment end date is removed if it was added in error.

Employment end dates can be added to the Service Profile on the Early Years Hive. Employment end dates may be added in the past for a departing staff member. This could cause update due dates which have already passed. In these instances, Core Funding allocations dated after the Update Due Date has already been paid (due to the Update Due Date being retrospectively added) the allocation status will not be updated however future unpaid allocations will be marked as provisional and payments put on hold until an application change is submitted or employment end date is removed if it was added in error. Funding may be recouped in instances where there has been an overpayment identified.

The allocations based on the application change will be effective from the change effective date or the application change submission date depending on which allocation rule may apply, please see section 6.4.

5.5.1 Vacancy for in Ratio staff members and Deputy Manager

Adding a vacancy to the Core Funding Application will set an update due date.

Vacancies for in ratio staff or Deputy Managers can be included as part of:

- The Core Funding Original Application submission,
- Application changes,
- The August Review and Confirm submission until the point the August Review and Confirm form is approved, or
- The Review and Confirm window closes, whichever is earlier.

Assigning a vacancy to a Core Funding Application or application change is treated in the same way as a named person is, i.e., the vacancy is included in the staff ratios or Deputy Manager as part of the Staffed Capacity of the service.

When a staff vacancy is included as a staff member on an Original Core Funding Application, the Update Due Date is set to four weeks from the Original Core Funding Application submit date or 1 September, whichever is later.

When a staff vacancy is included in an application change the Update Due Date is set to four weeks from the application change submit date or 1 September, whichever is later.

Partner Services will have until the update due date to submit an application change to reflect a replacement staff member or reduction in capacity. Services will not be paid for allocations dated after the update due date.

Partner Services submitting applications with vacancies before 31 August

After the August Review and Confirm form is approved or the window has closed, no new staff members can be added as a vacancy to a Core Funding application, but existing vacancies can be retained up to the update due date. Staff members can be end dated, which may create vacancies within the service during the programme year.

Partner Services submitting applications with vacancies after 31 August

New Applicants submitting a new Core Funding Application after the August Review and Confirm can include vacancies for in ratio staff or Deputy Managers as part of the Core Funding Original Application submission only. After their Core Funding Application has been approved, no new vacancies can be added to a Core Funding Application, but existing vacancies can be retained up to the update due date.

5.5.2 End dating a Departing In ratio staff or Deputy Manager

Partner Services are required to keep their Service Profile and Core Funding Application on the Early Years Hive up to date throughout the year. A Partner Service can submit an employment end date in their Service Profile on the Early Years Hive at any time during the year, but this end date cannot be any further than 12 weeks in the future. Partner Services must only end date a staff member, when they are permanently leaving the service.

When an In-Ratio Staff member and/or Deputy Manager's employment end date is included in the Service Profile, the Update Due Date is set to 4 weeks from the employment end date. However, if the Original Core Funding Application submission date is later than the Update Due Date, the Early Years Hive will set the Update Due Date to the Original Core Funding Application submission date.

5.5.3 Update Due Date Managers

A Core Funding Application must have a Service Manager specified. When Service Manager's employment end date is included in the Service Profile, the Update Due Date is set to the following weekday after the employment end date. However, if the Original Core Funding Application submission date is later than the Update Due Date, the Early Years Hive will set the Update Due Date to the Original Core Funding Application submission date.

5.5.4 Failure to Action Update Due Date

If the necessary updates are not made during the programme year, any outstanding provisional funding allocations will no longer be available at the end of the current programme year or in instances where the application is declined. Approved allocations which were paid past the earliest Update Due Date linked to the most recent approved application, will be recouped.

5.6 Review and Confirm

A Core Funding Partner Service is required to Review and Confirm their Core Funding Application information a number of times within the programme year. The Review and Confirm window will open for specific periods throughout the programme year.

A Core Funding Partner Service must first submit the online Parent Statement for Partner Services 2025/2026 to successfully complete the Review and Confirm process.

This process enables Core Funding payments to continue by facilitating Partner Services to confirm that no changes have occurred or if changes have occurred to submit an application change. If a Partner Service does not complete the Review and Confirm process within the required timeframe, Core Funding payments will be placed on hold until such a time as the process is completed. Failure to complete the Review and Confirm may result in Core Funding Applications being declined, please see 5.6.1.

Only Core Funding Applications/application changes at an approved status can complete the Review & Confirm process.

If a Core Funding Application is at "Referred back" Partner Services must edit their Core Funding Application /application change to address the reason(s) for being in refer-back status. Once the Core Funding Application is approved, Partner Services must then proceed to complete the Review & Confirm form.

If an application has an Update Due Date in the past, the Partner Service must action this Update Due Date as part of the Review and Confirm. If a Core Funding Application has an Update Due Date in the future, the Partner Service is not required to action the Update Due Date as part of the Review and Confirm. Once the Review and Confirm is approved, normal application change functionality will resume, and the Update Due Date can be actioned.

5.6.1 Failure to complete Review and Confirm

If a Partner Service does not complete a Review and Confirm within the required timeframe, Core Funding payments will be placed on hold until they complete the Review and Confirm. This must be in advance of the next Review and Confirm window opening. Failure to complete this Review and Confirm within this timeframe noted above will result in the Core Funding Application being terminated and all payments on hold forfeited.

Failure to complete the August Review and Confirm will result in the Core Funding Application being declined from the Start of the Programme Year.

5.6.2 August Review and Confirm

Partner Services who submitted their Core Funding Application for the 2025/2026 programme year on or before 31 August have to complete the August Review and Confirm period. The August Review and Confirm must be completed and at an "Approved" status before payments commence for these Partner Services.

Partner Services who submit a new Core Funding Application on or after 1 September, i.e. during or after the August Review and Confirm window, will not need to complete the August Review and Confirm. The Core Funding Application will need to reach an "Approved" status before payments commence for these Partner Services.

6. Application Changes

6.1 Maintaining Application

Partner Services must ensure that their Core Funding Application is up to date throughout the Programme Year. Where a change has occurred that will have a material change on the Core Funding Application and/or grant values, Partner Services are required to update such changes throughout the programme year using the application changes functionality on the Early Years Hive. This functionality is available throughout the programme year outside of the Review and Confirm Process.

For changes that last longer than 4 weeks, the Partner Service must update their Core Funding Application.

For changes that last less than 4 weeks, there is no requirement to record short term temporary changes once Staffed Capacity is declared and maintained within the Core Funding Application system on an ongoing basis.

There is no expectation on Partner Services to record every change of staff that occurs within a service.

The Department understands that Early Learning and Childcare Services must be dynamic and flexible in their day-to-day staffing arrangements.

Consequently, it is the Department's expectation that Partner Services input data relating to a Typical Week and only update their Service Profile and Core Funding Application when a significant or material change occurs. Further information on what the Department means by a Typical Week, material or significant change and what this means for Partner Services is outlined below.

6.2 "Typical Week"

As noted above, the Department understands that Early Learning and Childcare services have to be dynamic and flexible in their day-to-day staffing arrangements.

Consequently, it is the Department's expectation that Partner Services input data relating to a typical week and only update their Service Profile and Application Form when a significant or material change occurs. Further information on what the Department means by a typical week, material or significant change and what this means for Partner Services is outlined below.

The Department recommends that Partner Services identify and keep a record of such a typical week, with a view to using these as a reference point for each of the Review and Confirm windows.

All Core Funding Applications must be based on a Typical Week. The Department's definition of a Typical Week is a period representing an average operating week, where the more typical staff rostering is evident.

Examples of an atypical week are an instance where a room is temporarily closed (for less than 4 weeks), a number of staff members are out sick for a couple of days in the week, and/or the week of a bank holiday.

6.3 Material or significant change

Within the context of Core Funding, the Department defines a material or significant change as one which affects the Typical Week for a period greater than 4 weeks.

This is under the assumption that the Staffed Capacity of the typical week as declared on the Core Funding Application is maintained. If this is the case, there is no requirement to record these changes unless they are going to continue for a period greater than 4 weeks. It is an obligation of the Partner Service to record all material or significant changes on the Early Years Hive.

Partner Services must identify and keep a record of such a Typical Week, with a view to using these as a reference point for determining when a material change occurs.

6.4 Change Effective Dates

The Core Funding week starts on a Monday and ends on a Sunday.

On step 1 of an application change (this includes Review and Confirm with changes) the Partner Service can record the following change effective dates:

- Service Level and/or Service Manager Change Effective Date - This date should reflect changes to service-level information and Service Manager information, e.g., a change in operating hours or change in Service Manager working hours.
- Staff Member and/or Capacity Change Effective Date - This date should reflect changes to staff and capacity within the service, e.g., a staff member becomes a Lead Educator in a room or a change in capacity.

Both date fields are mandatory, if the change only relates to one of these areas, Partner Services must include the date of the change in the relevant section and the application change first submitted on date in the other.

Subsequent application changes may impact funding allocations, depending on the type of change submitted. Increases to allocations will be applied from the application change first submitted on date or the most recent change effective date (if referred back), whichever is the later. Decreases to allocations will be applied from the most recent change effective date (if referred back).

If application changes are not submitted in chronological order, previous changes will be superseded by the most recent application change submitted date, which will lead to additional administration and may impact funding.

Partner Services must wait until each change is approved before submission of the next change. Therefore, providers should ensure that all information provided is accurate with the correct supporting documentation attached where applicable.

It is the responsibility of the Partner Service to monitor application statuses and notifications on the Early Years Hive.

6.5. Change of Circumstances

A change to an Early Learning and Childcare (ELC) or School Age Childcare (SAC) service that results in a new Service Reference Number (SRN) being assigned, and where these changes are related to:

- Ownership
- Change Of Address
- Legal Entity

For the avoidance of doubt, for Core Funding purposes, despite any such change of circumstance, the ELC or SAC service does not become a new Partner Service.

In cases where two or more pre-existing Partner Services merge into one, the pre-existing Service Reference Number (SRN) of the Partner Service merging is retained.

7 Core Funding fee rules

7.1 Fee documentation retention

The Partner Service is responsible for guaranteeing the accuracy of and retention of the record sources related to fees. Partner Services must retain fee documentation that supports Fees Charged to parents/guardians before application of subsidies and information on fee polices shared with parents/guardians between the 2021/22 through to 2025/2026 programme years.

The Partner Service is responsible for guaranteeing the accuracy of and retention of the following documentation related to fees:

- Parent Statement for Partner Services;
- Parent Statement for Approved Providers where applicable (i.e., if a service does not join Core Funding until after creating at least one Parent Statement for Approved Providers, but does join at a later date, they will still need to retain any Parent Statement(s) for Approved Providers they created);
- Fees Lists and Fee Tables, both current and past;
- Parent agreements/statements/letters for NCS and CCSP for the 2021/22 programme year through to the 2025/2026 programme year;
- Evidence of Fees Charged to parents/guardians before application of subsidies for the 2021/22 programme year through to the 2025/2026 programme year;
- Any information to parents/guardians which references fees, including any decision letter relating to the 2024/2025 Fee Increase Assessment process

Fee Documentation must be available for verification, inspection and fee reviews (Guidelines on Fee Management - Service Provider Portal (ncs.gov.ie). Partner Services should ensure that any and all of the Fee Documentation referenced above can be made available to parents on request.

The Partner Service has also committed to display the Parent Statement for Partner Service at all times in an area accessible to parents/guardians as well as on any online platform maintained by the Partner Service for the purpose of advertising its service or providing information to parents/guardians (see 10.2).

7.2 Common fee structure and maximum allowable fee

The Fee Cap in programme year 2025/2026 applies to all Partner Services.

Fees charged by Partner Services in Programme Year 2025/2026 must comply with the

Fee Band	Hours per week offered under fee option	Maximum allowable fee for Partner Services
A	Less than 10 hours	€59
B	10 to 19.99 hours	€118
C	20 to 29.99 hours	€177
D	30 to 39.99 hours	€236
E	40 to 49.99 hours	€295
F	50 or more hours	€354

prescribed Core Funding fee structure, laid out as follows:

1. Each Fee Band corresponds to a maximum allowable fee for Partner Services before the application of subsidies.
2. Partner Services meeting the criteria above must comply with the fee structure at all times.
3. Where a combination of Service Types are availed of for the care of one child, total weekly cost of provision (i.e., fees charged to parents) must conform to the fee cap.
4. In the event an existing Service Type is above the maximum allowable fee at the relevant Fee Band, the fee must, at minimum, be reduced to the level of the maximum allowable fee for the applicable Fee Band for Programme Year 2025/2026.
5. Provision associated with a Service Type may be reduced; however, any reduction must be accompanied by a proportional reduction in cost as laid out at 7.5.
6. As laid out at 7.5., provision associated with a Service Type may be increased; however, any increase in fees must be at or below an amount proportionate to the increase in provision. The new fee value must remain compliant with the fee structure at the relevant Fee Band. Compliance with the fee cap takes precedence above these other rules. For example, if a service offers 15 hours of care at a cost of €105 per week, and would like to increase to 19 hours of care a week, a directly proportional increase would produce a fee of €133. However, the fee would still fall under Band B, and therefore the maximum fee that could be charged is €118.

7. Where a Partner Service must reduce their fee to comply with the fee cap, the maximum allowable fee will be set as the new baseline. If a service opts to reduce their level of provision at this point, rules around proportional decreases (see 7.5.11.) will apply from this baseline. Similarly, if a service opts to increase their level of provision at this point, rules around proportional increases (see 7.5.2.) shall apply from this baseline.
8. As detailed throughout this document, all other fees charged which are below the caps set out above are subject to the Fee Management conditions set out in the Fee Rules section.

The common fee structure and associated maximum allowable fees are assessed annually as part of the progressive development of the fee management system under Core Funding.

7.3. New Partner Services and Core Funding

7.3.1. New Partner Services that were not in existence on 30 September 2021 and who joined Core Funding in the intervening years must adhere to their fees as charged on the date that they first contracted to Core Funding. If the Partner Service was not charging fees when they first contracted to Core Funding, they must adhere to fees they first charged after contracting to Core Funding. For New Partner Services, all further references to a 30 September 2021 fee baseline can be understood to refer to this date of first contracting.

7.3.2. To sign up for Core Funding, New Partner Services must submit their fee policies, outlined in their Parent Statement for Partner Services, and adhere to the fee structure, fee freeze, fee cap, proportionality, and all other fee management rules from the point of accepting the Core Funding Partner Service Funding Agreement.

7.3.3. Partner Services that are applying for and signing up to the Core Funding Agreement terms and conditions for the first time in the 2025/2026 Programme Year must adhere to their fees as charged on the date that they first contracted to Core Funding and which cannot be above the Fee Cap.

7.3.4. For a Partner Service that has opened during the 2025/2026 programme year, temporary introductory discounts of up to six months in length may be offered to parents, provided that the nature, lifetime and amount of the reduced fee and the official fee charged are communicated to parents. Information surrounding discounts must be clearly communicated to parents in writing (e.g. via email).

7.3.5. Only services that were not in existence on 30 September 2021 and who are applying for Core Funding for the first time in this 2025/2026 programme qualify as new services. This does not include changes of ownership, changes of address or changes of legal structure. New services will have to adhere to the fees charged to parents, as reflected on their fees lists as registered on the Early Years Hive, when first contracting for Core Funding.

Where a service undergoes a closure and full deregistration with Tusla and has been closed for over 6 months, and subsequently an owner registers a new service under Tusla in the same location, this will be considered to be a New Partner Service under section 7.3. of the Core Funding Rules Document.

7.4. Fee increases are not permitted

7.4.1. Fees must be not increased above what was charged on 30 September 2021 before application of subsidies. An increased charge of any kind for an existing and unchanged Service Type will be in breach of Core Funding rules.

7.4.2. For any Service Types introduced after 30 September 2021, the same rules regarding subsequent fee increases apply as do to those in existence before 30 September 2021, e.g. changes in provision must result in proportionate changes in fees charged as noted in section 7.5.

7.4.3. Where the actual fee charged to parents/guardians on the 30 September 2021 differed from the registered or published fee list (e.g. due to an error in the fee list or a service choosing not to put into effect the approved fee list), the actual Fee Charged takes precedence provided there is documentation that can be given as evidence.

7.4.4. A change to a Fee Policy after 30 September 2021 which results in an increased charge to parents/guardians and which is not proportionate, or is not entirely optional to parents/guardians, is considered to be a breach of the rules.

7.4.5. All discounts that were available on 30 September 2021 or when they first joined Core Funding (whichever is earlier) must remain in place for this Programme Year, provided that they are available for everyone.

7.4.6. Under ECCE rules, the standard weekly capitation is €69.00 for the 2024/2025 programme year. The ECCE rules state that where a child is availing of ECCE as part of the day at a part-time or full-time service the approved provider must reduce the fees paid by the parent/guardian by a minimum of €64.50. Under Core Funding, Partner Services which had been reducing the fee by €69.00 may not decrease the reduction to parent fees from €69.00 to €64.50.

7.4.7. ECCE-only services, i.e. services offering ECCE sessions exclusively, for the programme year 2025/2026 are not permitted to copy in Fee Extras as “Additional Services” from their 2024/2025 Fee Table.

7.4.8. Non-ECCE-only Fees Extras are permitted to be copied in from the 2024/2025 fee table, i.e. Approved Providers, Partner Services and CCSP services, for the programme year 2025/2026.

7.4.9. The charges for items and services which were offered to all parents/guardians in a service for free or at discounted rates on 30 September 2021 cannot be increased beyond these levels. This covers both Service Types and Additional Services offered on 30 September 2021. For example, a service which had reduced their fee to all parents/guardians during the Covid-19 pandemic, or had postponed a fee increase due to

Covid-19 pandemic, may not increase their fees beyond those in place on 30 September 2021.

7.4.10. Anything that had been included as part of the 30 September 2021 fee cannot now be charged for individually, unless there is a proportionate reduction in the original fee, and the new individual charge is entirely optional to parents/guardians. For example, if meals were included in the original total fee and the service now wishes to charge for them individually, the service must reduce their original fee by 10% (as per 7.6.1. below), and make the new offering of meals entirely optional to parents/guardians.

7.4.11. If a Partner Service has decreased their fees below what they charged in September 2021 and kept their level of provision the same, they may later increase their fees again, so long as this fee increase does not surpass what was charged to parents on the 30 September 2021 (Fee Bands may apply as per section 7.2.). Provided the level of provision on offer remains the same, a Service Type's fees may fluctuate, with the September 2021 rate serving as the highest possible amount a Partner Service can charge to parents.

7.4.12. ECCE fees lists (and CCSP fees lists for those services still providing care under the CCSP Savers scheme) must be approved by the local CCC. In normal circumstances, fees must not be increased above the fees charged to parents on 30 September 2021. However, if an ECCE or CCSP fees list had not yet been approved by the CCC until after 30 September 2021, the approved Fees List supersedes the list as of 30 September 2021 except where the latter contained Fees (pre-ECCE deductions) that were in excess of what was charged to parents on 30 September 2021, in this case the later takes precedence, in all other cases the fees list once approved cannot be deviated from once it has been put into effect. The fees list must be put into effect as soon as possible; waiting longer than four weeks to put it into effect invalidates this provision. The four-week window is required to allow for the appropriate notice to be given to parents/guardians.

7.4.13. In Programme Year 2025/26, Partner Services meeting criteria as determined by the Department, and shared on the Early Years Hive, may apply to the Minister for a fee increase up to an approved level, subject to an organisational and financial assessment directed by the Department.

Eligibility to apply for fee increase assessment is confined to Partner Services whose fees have been frozen at very low levels. Further details will be made available on the Hive in advance of programme year 2025/2026. Partner Services must also meet the following minimum criteria in order to be eligible for assessment:

1) Have submitted their financial returns as appropriate, if the service was in contract for any part of any Core Funding programme year.
2) Have submitted their 2025/2026 Partner Service fee table on the Early Years Hive, and confirmed the accuracy of the information contained in this through the submission of their 2025/2026 Partner Service Parent Statement.

Obtaining written approval from the Minister following a successful application for a fee increase is the only circumstance in which a Partner Service may be permitted to increase their fees without also increasing the level of provision.

7.4.14. Partner Services that received written approval from the Department to increase their fees through the Fee Increase Assessment (FIA) process in programme year 2024/2025 may carry over any unimplemented increases into programme year 2025/2026.

For example, a service was approved to increase a fee from €200 to €220 in FIA 2024/2025, but only increased that fee up to €210. The remaining balance of €10 can be implemented in programme year 2025/2026. Standard fee management rules apply and parents must be provided with a notice period of at least 20 working days before any change to a Service Type can be implemented, as per 7.5.7.

7.5. New Service Types and Proportionality

7.5.1. Partner Services may create a new Service Type and agree that the fee for any new Service Type will be calculated as not more than a proportion of the closest equivalent fee (for the closest equivalent age range) extant on September 30 2021 which, all other things being equal, would apply to the eligible child. The proportion of the fee cannot exceed the relative proportion of the Service Type.

7.5.2. Partner Services who are running out of term camps are required to include these in the main fee table. In the 2025/2026 Programme Year, Partner Services can no longer list these as optional extras or additional services.

7.5.3. Where a Partner Service increases the level of service offered, a higher fee can be charged for this, but the higher fee must be in direct proportion to the increase. For example, an increase in full-day care from 40 hours/week to 50 hours/week represents an increase of 25%. A higher fee can be charged for this but it cannot exceed an increase of 25% of the previous fee that was charged to parents/guardians as of 30 September 2021 or fees as charged on the date new Partner Services first joined Core Funding, whichever is earlier.

7.5.4. Proportionate fee increases cannot go beyond the maximum allowable fee as outlined in section 7.2., i.e. an increase in the level of service offered which results in a higher fee charged cannot exceed the maximum allowable fee for the applicable fee band.

7.5.5. If a Partner Service is offering a Service Type to a new age range with the same hours as their existing Service Types, the fee should match the fee of the existing Service Type closest to that age range. If the hours are also higher, the fee may be set in proportion to the increase in hours above the closest equivalent Service Type as above, but it may not exceed this due to the different age range. It is acknowledged that age ranges with higher staff-child ratios may incur higher running costs, and this is factored into the allocation of Core Funding.

7.5.6. Where a Partner Service removes a Service Type and replaces it with a new Service Type, for example stops offering Part-Time and replaces this with Full-Time only, the fee charged for the new Service Type must be proportionate to that which was charged for the previous Service Type.

7.5.7. If a Partner Service introduces a new Service Type, discontinues an existing Service Type, or introduces a new fee for a Service Type, they must provide parents affected by this change with 20 working days of notice ahead of change in service offering.

7.5.8. Partner Services that are sessional-only services which have been offering ECCE only (i.e., only offering the ECCE programme to ECCE eligible children), and who wish to increase provision and introduce a fee for the additional 30 minutes can do so, provided they follow these rules:

i) Those that declared nothing in the "fee excluding ECCE" column in their approved ECCE Fee List can charge up to a proportion of the standard rate but not in excess (i.e. €11.50 per week for the additional 30 minutes per day, or €4.60 per hour, as a proportion of the standard capitation rate of €69).

ii) Those that declared a "fee excluding ECCE" lower than standard capitation rate can charge up to the standard capitation rate but not in excess.

iii) Those that declared "fee excluding ECCE" the same as the standard capitation rate can charge up to the standard rate but not in excess.

iv) Those that declared a higher "fee excluding ECCE" than the standard capitation rate can charge a proportion of their declared fee for the service type.

7.5.9. Where a sessional-only ECCE service has previously been offering the optional extra 30 minutes allowed under the ECCE scheme, this optional extra cannot be considered when calculating fees for a new part-time or full-time offering. The new fee must be proportionate to the registered ECCE fee.

7.5.10. Partner Services that are sessional-only services which have been offering ECCE only, and who wish to remain sessional, but offer a new service to non-ECCE eligible children can do so and charge fees for these new hours, provided they follow the proportionality rules as stated above.

7.5.11. Where a service is extending their offering from sessional to part-time or full time, or from part-time to full-time, and they were charging different fees to different age groups, they must maintain this fee distinction for the new Service Types and charge fees proportionate to each, as per section 7.5.1 above.

For example, a sessional-only service is expanding to part-time. They had a Registered Fee for non-ECCE eligible children and a nominal fee for ECCE children registered (but not actually charged). This service will need to maintain distinct part-time fees for ECCE-age children, proportionate to their former nominal ECCE fee; and for any non-ECCE age children, proportionate to their former sessional fee. Services in this situation cannot simply choose their preferred existing fee as the basis for calculating a proportionate new part-time/full-time fee; if a distinction exists in their current fee policy it must be maintained.

7.5.12. Where the amount of service offered is decreased, the fee charged must also decrease by at least the same proportion. If a new Service Type with shorter hours is introduced, the fee charged must be set at or below a value proportionate to the closest existing Service Type, as above for cases where the Service Type has longer hours.

7.6. Incorporated Services

7.6.1. Where a Partner Service stops offering meals as an Incorporated Service, (i.e. which were previously included in the fee charged to parents/guardians), they must decrease the fee charged by 10%. Where a service stops offering snacks which were previously included in the fee charged to parents/guardians, they must decrease the fee charged by 5%. Where meals or snacks are newly charged for separately, this must be optional to parents, i.e. parents must be able to supply their own food and not be charged the fee for meals/snacks.

7.6.2. Where a Partner Service stops offering transport that was previously included in the fee charged to parents/guardians as an incorporated service, that fee must be reduced by the equivalent cost of the element that has been removed. For example, if a fee included an overall fee of €200 per week including transport that cost €20 per week, and that Partner Service stopped offering transport, the overall fee must be reduced from €200 per week to €180 per week.

7.6.3. If a Partner Service removes an Incorporated Service from the Fee Policy, any following reintroduction in the form of an optional Additional Service must be charged at most, in line with the fee decrease.

7.7. Additional Services

Partner Services can continue to offer services in addition to early learning and childcare, subject to the following conditions.

7.7.1. Partner Services cannot increase fees charged for any Additional Service (such as meals) which was included in the fees on 30 September 2021.

7.7.2. Any new Additional Services can be charged for, with fees set at the provider’s discretion, barring circumstances outlined in 7.7.1, but they must be genuinely optional for the parent (e.g. if a service begins offering meals where it had not before, it may charge for these but must allow parents/guardians to supply a packed meal instead).

7.7.3. If an additional service charge is introduced to fund a tour or outing, for example, a parent must be able to refuse this offer on the basis that they will still receive the early learning and childcare they would be entitled to if the tour or outing had not taken place.

7.7.4. Additional Services cannot be added to ECCE-only Service Type; these can only offer Optional Extras as defined in the DCDE Childcare Funding Programmes Optional Extras Guide.

7.8. Donations, Periodic/Voluntary Contributions and Fundraising

7.8.1. Partner Services are entitled to fundraise while participating in Core Funding. There may be tax implications arising for that business or for the person making the donation in the absence of charitable status.

7.8.2. While once off or ad hoc fundraising, charitable donations etc. are acceptable under the Scheme and do not contravene the terms and conditions of Core Funding, the Partner Service cannot request such donations from any party: they must be voluntary. Partner Services cannot introduce fee increases in the form of "voluntary contributions" which are obtained from all parents/guardians or, the majority of parents/guardians availing of the service and, where there is any form of pressure exerted on those parents/guardians to make that contribution. For example, any contributions which are compulsory or semi-compulsory rather than voluntary.

7.8.3. Partner Services will neither request nor accept any regular or routine donations, voluntary or otherwise from parents/guardians, in respect of the ELC/SAC services being provided. For example, by the introduction of a weekly/monthly/annual contributions.

7.9. Deposits

7.9.1. A Partner Service agrees that they will not charge any non-refundable deposits (including administration/registration fees/waiting list fees, or other such charges) to parents/guardians in the respect of their early learning and childcare service for which the deposit was paid.

7.9.2. All refundable deposits which have been taken during the 2025/2026 programme year apply only to the ELC/SAC Service Type the parent/guardian has agreed to.

> For example, if a parent/guardian has paid a deposit for a part-time Service Type, this deposit will only apply to that Service Type. If the parent/guardian opts to take up a new Service Type, a new deposit can be charged subject to the same conditions.

7.9.3. The Partner Service agrees that all deposits relating to the 2025/2026 programme year must be returned to the parent once the child's registration is approved on the Early Years Hive or <u>within four weeks</u> of the child taking up the place, whichever is sooner.

8 Offering other Departmental Schemes

8.1 Minimum enrolment for Core Funding eligibility

The Partner Service agrees to have a minimum of one child registered for each hour of each session in their service. Cases where no children are registered for a period of 4 weeks are accepted, however children must be registered within 4 weeks of including a session on their Core Funding application. If no child is registered within 4 weeks, then the Partner Service has an obligation to record a material or significant change on the Hive and remove the session with zero registered children. Details on a Typical Week and material or significant changes can be found in this Core Funding Rules Document

8.2 Offering ECCE

Partner Services must offer ECCE to eligible children within the meaning of the 2025/2026 ECCE Funding Agreement and Department's Rules for ECCE Programme 2025/2026.

8.3 Offering NCS

Partner Services must offer the NCS (including income assessed, universal and in particular "sponsor" NCS arrangements) to all children up to the age of 15 within its service where it provides an ELC/SAC service to eligible children within the meaning of the Childcare Support Act 2018, associated regulations and the National Childcare Scheme Policy Guidelines.

8.4 Parents not availing of ECCE or NCS

Where a parent/guardian chooses not to avail of ECCE and/or NCS, Partner Services will have to retain and provide proof of having offered the parent/guardian the option to avail of ECCE and/or NCS and a record of their wish not to do so. These records may be requested by the Scheme Administrator or other agent of the Minister. It will be a matter for the Minister and/or Scheme Administrator to decide whether a clear justification exists for the Partner Service not having registered children on ECCE and/or NCS. In the event that the Minister or Scheme Administrator decides that no justification exists then the provider will be required to register eligible children within its service within 30 days or withdraw from the Funding Agreement 30 days after notice of the Minister/Scheme Administrator's decision.

8.5 Equal Start

Partner Services who are selected for Equal Start will receive additional funding through the Equal Start stream. Partner Services should note that there is no additional application process for Equal Start. Once selected for Equal Start by the Department, and when a Partner Service is contracted for Core Funding, the Partner Service must comply with all of the rules of Equal Start. Equal Start, which includes Staffing Support and the Enhanced Nutrition Programme, is a separate and distinct funding stream to Core Funding. If a Partner Service does not wish to participate in Equal Start they must opt of the scheme by notifying the Department by letter, email, or notifying the Scheme Administrator via the Hive. Further details about this type of funding stream can be found in the Equal Start Rules document.

9 Reporting requirements

9.1 Quality Inclusive Practice Plan (QIPP)

The QIPP is an annual plan completed by Partner Services at the start of the programme year which outlines the service's focus in terms of quality development for the year ahead. Partner Services choose from pre-determined areas of practice based on the service type(s). They identify Quality and Inclusion Action(s) to be completed within the chosen area of practice, considering the types of changes and supports that may be required to achieve these actions.

Partner Services that enter into contract up until the 31 of October of the programme year must submit a QIPP and a QIPP report.

Partner Services that enter into contract after the 31 of October of the programme are not required to submit a QIPP and a QIPP report.

All Partner Services must complete and submit a Quality and Inclusive Practice Plan for a current programme year, prior to the November Review and Confirm. Failure to submit a Quality and Inclusive Practice Plan may result in payments being put on hold and/or declined Core Funding Applications.

9.2 Quality Inclusive Practice Plan (QIPP) Report

The QIPP report is an annual end of year report completed by Partner Services which outlines their progress on the Quality and Inclusion Action(s) they identified in their Quality and Inclusive Practice Plan. Partner Services are required to submit an end of year QIPP report, failure to submit a QIPP report may result in Core Funding Payments being put on hold.

The Quality and Inclusive Practice Plan and the QIPP Report can be completed by the Primary Authorised User (PAU) or the Quality Authorised (QAU) User. A QAU is any individual nominated by the PAU to lead on quality development work within the Partner Service. Once nominated and set up on the Core Funding Contractual Requirement Reporting System (CFCRRS) the QAU can access and complete the QIPP and QIPP Report templates.

9.3 Financial Reporting

All Partner Services must submit financial returns annually. These financial returns will only need to relate to the Partner Service's Early Learning and Childcare business. The financial returns period covered under this funding agreement is the Core Funding Programme Year (1 September 2025 to 31 August 2026).

Services that were in Core Funding in 2024/2025 must submit that year's financial returns within six months of the end of the 2024/2025 programme year (February 2026).

As a condition of receiving Core Funding, Partner Services must provide the financial reports prepared using the nominal codes in the chart of accounts developed by the Department and published on the Early Years Hive. All reports must be uploaded to Core Funding Contractual Requirements Reporting System (CFCRRS)[5].

Services that sign up to Core Funding in the 2025/2026 programme year will have to submit that year's financial returns within six months of the end of the 2025/2026 programme year (February 2027). It is still a requirement to submit the financial returns even if a service is no longer in Core Funding. This also applies to services that were Partner Services for only part of a programme year due to termination of the Funding Agreement by the Partner Service or the Department; although they are only required to submit returns in respect of the time they were in Core Funding.

The nature of the financial return has changed from previous years.

- For 2022/2023 and 2023/2024 an Income and Expenditure report is required.
- For 2024/2025 and 2025/2026, a full Trial Balance is required.

The returns for both programme years, in both formats:

- must use the nominal codes in the chart of accounts provided by the Department;
- must use templates provided by the Department;
- must be validated and submitted by a Registered Accountant [6]; and,
- must include the following information:
    - Income from parental fees for ELC and/or SAC
    - Income from other and all grants and subsidies from the Department or other departments or public bodies relating to the delivery of ELC or SAC
    - Income from any other source used for the delivery of ELC or SAC
    - Expenditure relating to ELC or SAC under the following non-exhaustive list of categories:
        - Payroll
        - Employer costs
        - Pension Contributions
        - Premises
        - Rates
        - Insurance
        - Materials and equipment
        - Other premises costs
        - Consumables
        - Professional and bank fees

[5] Please note that the Core Funding Contractual Requirements Reporting System will only be live during certain times during the year.
[6] The definition of a Registered Accountant is included in the Glossary of Terms for this document/Schedule 1 of the Funding Agreement.

- Vehicles
- Utilities and overheads

Where a sole trader or a company (including a non-profit organisation or charity) engages in activities in addition to ELC and SAC, or a childcare service is part of a larger parent organisation, only income and expenditure relating to the delivery of ELC and SAC must be reported on.

In respect of chains or multisite organisations, financial returns must be provided for each individual service that has a Service Reference Number and is contracted for Core Funding. These returns must be at site level, meaning there should not be any overlap in figures between submissions for different sites.

The standard and form of these financial records maintained by Partner Services will be outlined in a template to be provided by and returned to the Department as the above validated financial returns.

The standard and form of the financial records maintained by Partner Services enable the following to be clearly established:

- The amount of all grants provided to the Partner Service from any public funding source relating directly or indirectly to the operation of the ELC and/or SAC service including the grantor and purpose of the grant.
- That all grants have been appropriately spent and accounted for on an individuated basis.
- Details of other funding sources relating directly or indirectly to the operation of the ELC and/or SAC service.
- Details of all income relating directly or indirectly to the operation of the ELC and/or SAC service.

Financial reports must be submitted through the Core Funding Contractual Requirements Reporting System, www.cfcrrs.ie. Partner Services will use this portal to link a Registered Accountant, who must validate and submit the reports on their behalf.

Providers may be asked to resubmit financial returns should the Department request clarifications.

9.4 TALIS Starting Strong

Partner Services must participate in the OECD TALIS Starting Strong survey being managed by the Central Statistics Office (CSO) if selected as a sample service.

9.5 Failure to provide reports

Receipt of the Grant is conditional upon the provision of all reports as set out under the reporting section of this document and as provided for in the Funding Agreement regardless of whether those reports may fall due after receipt of the final Grant payment in any given year. Failure to provide all of these reports in full may result in a recoupment of Grant funds or payments put on hold.

For the avoidance of doubt, the obligation to submit all required reports remains enforceable even in cases where a Partner Service chooses not to re-join Core Funding in a subsequent year or closes or chooses to leave Core Funding before the reports are due or is removed from the scheme for breach of rules

Any Partner Service who was in Core Funding during the 2023/2024 programme year must have submitted their financial returns for that year in order to participate in any future Core Funding Programme years. Any Partner Service who was in Core Funding during the 2023/2024 programme year and has not submitted their financial returns for that year will be able to sign up for Core Funding but will start the year with their payments put on hold until the returns are submitted. For the avoidance of doubt, in order to be eligible for Core Funding and to have funding released at the commencement of the 2025/2026 programme year, Partner Services must have submitted complete and validated financial returns for **each** of the following programme years in which they participated in order to receive Core Funding for 2025/2026:

- 2022/2023
- 2023/2024
- 2024/2025 (see below)

Any Partner Service who was in Core Funding during the 2024/2025 programme year must submit their validated financial returns for that programme year no later than 6 months after the end of the 2024/2025 programme year (February 2026). Any Partner Service who does not submit their 2024/2025 financial returns will have their 2025/2026 Core Funding payments recouped or put on hold.

10 Publishing requirements in Core Funding

10.1 Publishing the Fee Policy

The Partner Service must publish their Fee Policy, using a standard template specified by the Scheme Administrator and/or the Minister. The Fee Policy must be displayed at all times in an area accessible to parents/guardians as well as on any online platform maintained by the Partner Service for the purpose of advertising its service or providing information to parents/guardians. The Fee Policy will be provided as part of the “Parent Statement for Partner Services”.

The Partner Service agrees to allow the Scheme Administrator/Department to publish their Fee Policy individually online and in any other form. The Scheme Administrator/Department may use the data in aggregate form for the purpose of reporting on fees.

10.2 Publishing the Parent Statement

The Partner Service must publish and distribute to parents/guardians using the service a "Parent Statement" for Partner Services using a standard template specified by the Minister and/or the Scheme Administrator. The Parent Statement must be displayed at all times in an area accessible to parents/guardians as well as on any online platform maintained by the Partner Service for the purpose of advertising its service or providing information to parents/guardians.

When a child is registered with a service and the child uptakes a place with the service for the first time, the Parent Statement for Partner Services must be signed by the Parent(s)/Guardian(s). If there are changes made to the published Parent Statement during a Program Year, the Partner Service is required to circulate the updated Parent Statement to parents and to keep a record of that circulation.

The Parent Statement must be provided to parents/guardians via email no later than 4 weeks after signing this Funding Agreement, or no later than 4 weeks after their child starting the service, whichever is the later.

The Parent Statement must also be provided to the Scheme Administrator. The Partner Service agrees to allow the Minister or Scheme Administrator to publish its Parent Statement for Partner Services individually online and in any other form.

10.3 Changes to Fee Table

Any changes to a service's Fee Policy, subject to the allowable changes under the Funding Agreement, must be reflected in an updated Parent Statement for Partner Services, provided to the Scheme administrator and circulated to parents/guardians via email no later than 4 weeks after the change is made. Further details can be found in section 10.2 above.

10.4 Displaying materials in service

The Partner Service must display and make clearly visible and available to parents/guardians any publicity materials provided by the Department/Scheme Administrator in respect of Core Funding including but not limited to printed materials and electronic material.

10.5 Publishing Core Funding data

The Partner Service agrees that analysis of Core Funding data and all other types of reports may be published on an aggregate and unidentifiable basis by the Department and/or Scheme Administrator Except in the circumstances outlined in section 10.6 below.

10.6 Publishing Grant Values

The Partner Service understands and agrees that their participation in the Scheme may be published through the websites of the Department and/or the Scheme Administrator, including the name of the service, the address of the service, the Grant value, and the committed capacity and operational details (hours/weeks etc.) of the service, using the information provided through the Service Profile and the Core Funding Application provided by the Partner Service on the Early Years Hive. The Minister reserves the right to publish any other funding received by the Partner Service from the Department for the provision of ELC/SAC

11 Quality Frameworks

11.1. National Quality Guidelines for School Age Childcare (SAC) Services

The SAC service provided by the Partner Service to children over 4 years old and who are attending school must adhere to the principles of the National Quality Guidelines for School Age Childcare Services. The Partner Service must facilitate visits and advice from agents of the Minister in this regard.

11.2. Síolta/Aistear

The ELC service provided by the Partner Service to children from birth to 6 years old must adhere to the principles of Síolta, The National Quality Framework for Early Childhood, and Aistear, the Early Childhood Curriculum Framework (https://ncca.ie/). The Partner Service may be supported in meeting this requirement through the assistance of agents of the Minister. The Partner Service must facilitate visits and advice from agents of the Minister in this regard.

12. Withdrawing from Core Funding

12.1. Notice Period for withdrawing from Core Funding

If a Partner Services wishes to withdraw from the Core Funding Programme, they must provide 3 months' notice to the Scheme Administrator. This must be done by submitting a Service Request on the Early Years Early Years Hive outlining the withdrawal date and the reason for the withdrawal.

12.2. Notice Period for parents when withdrawing from Core Funding

If a Partner Services wishes to withdraw from the Core Funding Programme, they must provide at least 3 months' written notice to the parents/guardians within their service. A withdrawal template will be provided to Partner Services to give to parents. This template will be optional. The Partner Service is required to a keep record of the written notice provided to parents.

12.3. Meeting Core Funding conditions up to the point of withdrawal and termination

All contractual obligations provided for in the Funding Agreement must be met up to the date the funding ceases, including financial reporting requirements for the period in which the Partner Service was in contract for the Core Funding Programme. Core Funding allocations will be calculated and paid up to and including the week of withdrawal. Where required, any overpayments will be offset against other Department funding programmes.

12.4. Fee Table and Partner Statement when Withdrawing from Core Funding

If a service withdraws from Core Funding during the programme year the Partner Service must generate an updated Approved Provider Fee Table and Parent Statement, i.e., no longer a Parent Statement for Partner Services.