



National Action Plan for Childminding 2021-2028

CHILDMINDING

DEVELOPMENT GRANT

2024

Frequently Asked Questions

Closing date for applications Friday 7 June



An Roinn Leanaí, Comhionannais,
Míchumais, Lánpháirtíochta agus Óige
Department of Children, Equality,
Disability, Integration and Youth



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1. What is the Childminding Development grant 2024 (CMDG)?

The CMDG is a small capital grant designed to assist existing and potential childminders to enhance safety and quality in their childminding service. The 2024 CMDG also includes an IT grant.

2. Who can apply for the CMDG?

Any childminder who singlehandedly cares for child/ren in the childminder's own home. Potential childminders can apply for the grant if they intend to commence childminding in their own home in 2024. Those who care for children in the child's home (nannies/au pairs) or parents who employ a person to mind their children at their home are not eligible to apply.

3. What supporting documentation must I submit with my application?

Evidence of appropriate childminding insurance. Please submit a copy of the schedule of insurance which clearly shows that childminding is covered on the policy. Your insurance must be in date at the time of application. Anyone who isn't childminding yet must submit proof that they have childminding insurance with their expenditure report. The latest date for submission of the expenditure report is Friday 18 October 2024.

A copy of your **Tusla Children First E-Learning Programme certificate** which must be dated within last 3 years. If you have not completed this training or your certificate is out of date, click on the link below to complete it before submitting your application.

<https://www.tusla.ie/children-first/children-first-e-learning-programme/>.

A current **Tax Clearance Certificate** in your name which must be dated within the year of application. If you are unsure about how to apply for a tax clearance certificate, please contact your local City/County Childcare Committee (CCC).

4. I got the grant last year, can I apply this year?

Yes, you can apply every year. You are eligible to apply for the full amount every year, even if you were awarded a grant last year.

5. How is the grant money paid?

Successful applicants are paid 75% of the total grant awarded in advance. Childminders must submit an expenditure report and receipts for 100% spend of the grant awarded. Following approval of the report, the remaining up to 25% is paid to the applicant.

6. I am not a Tusla Registered Childminder, can I apply for the CMDG?

All childminders can apply for the CMDG. You do not need to be a Tusla Registered childminder to apply for the CMDG. However, where you are subject to the Childcare Act 1991 (Early Years Services) Regulations 2016 and (Early Years Services) (Registrations of School Age) Regulations 2018, you must be registered with Tusla before applying for the grant.

7. I want to start Childminding, can I apply?

Anyone planning to start childminding can apply. You will be required to have started childminding by the time you submit your expenditure report. The deadline for submission is Friday 18 October.

8. I am not childminding yet, what documentation do I submit with my application?

At the time of application, you will require the Tusla Children First e-learning programme certificate and a Tax Clearance Certificate. You will need to submit your childminding insurance policy with the expenditure report.

9. Do I need to submit quotations with my application?

No, you are not required to submit quotations.

10. I am renting my home from a landlord, can I apply for the grant?

Yes, if you are living in rented accommodation can apply if you have your landlord's permission to childmind and have the appropriate childminding insurance in your name for that address.

11. I do not have access to a printer or scanner, how can I apply?

Contact your local CCC who will help you with all aspects of the application process.

12. My insurance is in date at the time of application but is up for renewal soon after, can I still apply?

Your Childminding insurance must be valid on the date of application. However, it is your responsibility to make sure that you have the correct insurance in place.

13. Can I send screenshots/photos of my application form or supporting documentation to my local City/County Childcare Committee (CCC)?

No, screenshots and photos are not acceptable.

14. If I am successful, how will the grant be paid?

- You must sign a grant agreement and return it to your local CCC
- Upon receipt of my signed grant agreement the CCC will issue 75% of the total grant approved to me according to the timeline set out in the approval letter.
- Applicants must spend 100% of the grant they were awarded, or a lesser amount if the full award is no longer required, between Monday 22 July and Friday 4 October 2024.
- All successful applicants are required to complete a CMDG Expenditure Report after spending the full grant, or the amount required. The deadline for submission of this report is Friday 18 October 2024.
- Following appraisal of the expenditure report, the CCC will email the applicant to confirm the outstanding balance of up to 25%, and the payment will issue.
- If there has been any ineligible expenditure, this will be deducted from the remaining balance or the childminder may be required to pay back some of the money awarded (see Q. 22).

15. What happens if the Childminding Development grants are oversubscribed?

If the CMDG fund is oversubscribed, i.e. the total amount of applications is larger than the funding available, all successful applicants will receive an equal percentage of the grant amount they applied for.

16. What can I spend the grant on?

The Childminding Development grant can be spent on your outdoor area, risky play, gardening equipment, toys and books, childcare and safety equipment, supporting inclusion, equipment for activities to support STEAM (Science, Technology, Engineering, Arts & Maths) opportunities in your childminding setting and IT equipment. Below is a list of eligible and ineligible expenditure. If you are unsure, please contact your local CCC for support.

1	Outdoor Areas:	Sand box; water tray; swing sets, slides, outdoor play equipment, natural outdoor surfacing such as grass or bark/mulch, outdoor fencing, drainage of outdoor areas, storage for outdoor equipment. Note: Repeat applications for items with a long life span such as storage, and large play equipment such as swing sets, climbing frames, outdoor fencing etc. can only be made once every 5 years (see FAQ document for further details).
2	Risky Play	Climbable features such as crawling up and down ramps, wall-bars or a climbing wall, balance ropes with a handrail, stepping stones, low walls, timber structures. Loose part materials to develop dens and huts e.g., boxes, sheets, and wooden planks etc. Note: Repeat applications for items with a long lifespan such as wall bars, climbing walls and ramps can only be made once every 5 years (see FAQ document for further details).
3	Gardening area	Gardening materials e.g., digging, plants, herbs, trees, shrubs, soil, materials for the development of flower and herb beds, rakes, shovels, wheelbarrow, watering cans, buckets, spades, gardening gloves etc.

		<p>Note: Most of the gardening equipment should be child sized. Equipment such as lawnmowers, hedge trimmers etc. will not be funded (see FAQ document for further details).</p>
4	Toys & Books	Developmentally and culturally appropriate toys and books e.g., ride on toys, building blocks, books, dress-up, teddys/dolls/figurines, music, imaginative play items, jigsaws, board games, arts & crafts materials and supplies etc.
5	Childcare & Safety Equipment:	Pram, buggy, car seats/booster seats, cot (mattress and linen), highchair and booster seats, stairgate, fire blanket, fire extinguishers, smoke alarms, socket covers, indoor storage, cupboard locks, first aid kit, blind cord safety clips, etc.
6	Supporting Inclusion:	Sensory toys & equipment e.g., black out tent; theraputty, chewlery, weighted blanket; trikes & ride on toys; fidget toys; move and sit cushions, sensory garden, etc.
7	IT Equipment	<p>Funding is available for a limited range of small-scale IT equipment such as <u>laptops, tablets, combined printer, copier, scanner</u> to support Tusla registration.</p> <p>Note 1: The maximum grant for IT equipment is €500.</p> <p>Note 2: Repeat applications for IT equipment can only be made once every 3 years (see FAQ document for further details).</p> <p>Note 3: Refurbished items are allowable under the IT Equipment section. A receipt of purchase and proof of warranty will be required (see FAQ document for further details).</p>
8	STEAM Science/Technology/Engineering /Arts/Mathematics):	<p>Science : Light box, microscope, telescope, etc.</p> <p>Technology: Coding Kits; robot kit; robotic arms; snap electric circuits; cameras; hydraulics, etc.</p> <p>Engineering: Toolbox; stem construction kit; Lego; Lego technic; magnets, etc.</p>

		<p>Arts: Music & Literature; musical instruments; easels; painting tools and accessories; playdough & accessories; arts and crafts supplies; speakers; lights, etc.</p> <p>Mathematics: Magnet tiles; IQ puzzle games, mathematic games; rubik's cubes/tower, measuring equipment, etc.</p>
	Other allowable expenditure	<p>Delivery costs</p> <p>Specialist installation costs e.g., wired mains fire alarm/ ground works to install a shed/outdoor climbing frame, outdoor fencing, drainage of outdoor areas.</p>

17. What is ineligible expenditure?

This is a list of examples of ineligible expenditure. If in any doubt, contact your local City/County Childcare Committee

- Minor adaptations or minor works to the house
- Painting, decorating, flooring etc.
- Redecorating playroom e.g., painting, flooring etc.
- Adult-sized tables/chairs/couches for the house and/or playroom
- Trampolines; bouncy castles; above-ground swimming pools/framed swimming pools.
- Outdoor safety mats/matting
- Concreted areas
- Polytunnels
- Subscriptions; memberships and registrations
- Baby walkers
- Travel cots and/or travel cot mattress and travel sheets
- Games consoles
- Second hand items - (apart from refurbished IT items as per guidelines)
- Insurance and/or other business expenses
- Training and Continuous Professional Development courses

- Any items that would be considered for mainly home use only e.g. T.V, vacuum, air – fryer, water hose, cooking equipment, steam cleaners, bins.
- Outdoor heaters
- Office equipment and consumables e.g. tables and chairs, printer ink etc.

18. Why can I only buy certain items every few years?

Some things that can be bought using the grant are expected to have a life span longer than one year and therefore are restricted in how often you can apply to buy them.

The 5 year restriction applies to large scale items such as storage sheds, climbing frames, swing sets and so on. So if you buy a storage shed in 2024, you will not be able to buy another storage shed for 5 years. However, in 2025 you could apply to buy a large climbing frame. The restriction applies to the individual items.

A similar 3 year restriction applies to IT equipment. So if you use the grant to buy a laptop, you will not be able to use the grant to buy another one for 3 years.

These restrictions start in 2024 and are not backdated.

19. What happens if I do not spend all the grant money I was awarded?

This will be sorted out when you send in your expenditure report. If you do not spend all the grant awarded to you, you will be asked to return the unspent funds to your local CCC. If you have spent the 75% paid in advance and no longer need all or part of the remaining 25%, indicate that on the Expenditure Report and you will be paid accordingly.

In each of the following examples the childminder was awarded the full €1000 grant and received the initial payment of €750 in advance and all expenditure has been deemed eligible.

Example 1: Childminder spent €750 and no longer needs the outstanding €250 (25%). The childminder submits their CMDG Expenditure Report and receipts to value of €750 and informs their Local City/County Childcare Committee they no longer require outstanding €250. No further action is required.

Example 2: Childminder spent €600 and therefore has €150 of unspent grant funding and does not need the outstanding €250 (25%). The childminder submits their CMDG Expenditure Report and receipts for €600 and informs their local CCC they no longer require the outstanding €250 and makes arrangements with their local CCC to return the unspent amount of €150.

Example 3: Childminder spent €850 and only needs €100 of the outstanding €250 (25%). The childminder submits their CMDG Expenditure Report and receipts for €850 and informs their local CCC they only require a further €100. The CCC will pay the required outstanding balance.

20. I applied for €1,000 but only received €800, can I swap around or change the items I wish to purchase?

The only requirement is that you ensure the items you purchase are on the eligible expenditure list and that you submit your receipts to the CCC with your expenditure report. You can choose what you spend the money on within those limits, even if you put something different on your application form. You do not have to get permission to make changes. If in doubt, contact your CCC for advice and support.

21. What happens if I spend money on an ineligible item?

Your expenditure report will be checked by your local CCC. If they decided that an item/s were ineligible, this will be included in your final balance email from the CCC. Depending on the amount of ineligible expenditure the following will apply:

If the ineligible spend is less than the outstanding payment of 25%, your local CCC will deduct the ineligible spend from the outstanding 25% and pay you the balance.

Example: Childminder A is awarded €1,000. They received the initial payment of €750. They submit their CMDG Expenditure Report and receipts to the value of €1,000. An item to the value of €100 is deemed ineligible. The CCC deducts the €100 from the outstanding balance and the childminder receives €150. The total grant received by the childminder is €900.

If the ineligible expenditure represents more than the remaining 25% of the grant, your local CCC will retain the 25% and the applicant will be required to repay the balance.

Example: Childminder B is awarded €1,000. They received the initial payment of €750. They submit their CMDG Expenditure Report and receipts to the value of €1,000. An item to the value of €400 is deemed ineligible. The childminder does not receive the outstanding €250 and must repay €150 of the initial payment. The total grant received by the childminder is €600.

22. If I disagree with my CCC about an ineligible expenditure item, can I appeal?

- An appeal can be lodged with your local CCC up to 5 working days after the final correspondence confirming the balance of the grant awarded.
- An appeals Committee will review your request.
- The result of the appeal will be communicated to you by email within 10 days of receipt of the appeal.

23. What if I do not get my Expenditure Report in by the closing date of 18 October 2024?

If you do not submit your Expenditure Report on time, you will forfeit the remaining 25% payment and will be asked to return the initial 75% payment. **You do not have to wait** for the closing date to submit your report and receipts, we would recommend sending it all in as soon as you have spent the grant awarded.

24. When can I spend the grant money?

You can only use receipts from the 22 July 2024 to the closing date of 4 October 2024, so you can only spend the grant money within those dates. However, the notice of your total grant award may not issue on 22 July, so you may wish to wait until you get your confirmation of the total amount awarded before making any purchases. As well as

submitting the receipts with your Expenditure Report, it is advisable to keep copies of the receipts submitted in case you need these for future reference.

25. I bought a swing set in February 2024 before I received my grant approval, is this eligible?

No, you cannot include anything that was purchased before the spend window which begins on Monday 22 July.

26. What happens if I have a receipt with some items for the CMDG and some items are not part of the CMDG?

You can cross out the items on the receipt that are not part of the grant spend, or highlight the items that were purchased with the grant. However it must be clear to your local CCC what was purchased and for how much.

27. How do I get my Tax Clearance Certificate?

To process your application and ensure you meet the tax compliance criteria you must submit a current Tax Clearance Certificate in your own name. Please note, if you are jointly assessed with your husband/partner, you can ask for a certificate to be issued in your name.

For this application the Tax Clearance Certificate must be in your name. Tax Clearance Certificates can be requested by contacting your local Revenue office or online at www.ros.ie or www.mygovid.ie

Please follow the steps below to apply for a current Tax Clearance Certificate.

- Log into MyAccount on ROS.ie or login to MyGovID
- Scroll down to the bottom of the page and there is an option for Tax Clearance
- On the next screen, review your details on screen and click 'next'
- On the next screen, you are asked 'Reason for Tax Clearance Certificate' - select 'Grant'
- You are then asked, 'Type of Grant'- select 'Other' and insert 'Childminding Development grant' in the box provided
- Scroll down to the second question. 'Are you currently a member of any partnerships?' Choose your answer and click 'next'

- Read the summary page
- Tick the declaration at bottom and submit
- Tax Clearance Certificate with Tax Reference Number and Tax Clearance Access Number is issued straight away with option to print or save cert.

28. Is the grant tax free?

No, the grant is not tax free. The grant should be included as part of your income on your tax return (Form 11). You may be eligible for the Childcare Service Relief, in which case if the grant plus the childminding income does not exceed the €15,000 max gross allowed, then it is included with the exempted income on the Form 11 and not taxed.

You may be able to deduct your expenses and claim assets as capital allowances. For further guidance contact your accountant or Local Enterprise Office.

29. Can I buy safety matting or concrete/tarmac a significant area of my outdoors with the grant?

Safety Matting and concrete/tarmac are ineligible spends under this grant.

30. What is the timeline for the CMDG?

Thursday 16 May	Opening of the grants
Friday 7 June	Closing date of the grants
Week beginning Monday 15 July	Approval letters/Grant Agreements/Payment timelines to begin to issue
Monday 22 July 2024 – Friday 4 October 2024	Eligible expenditure window
Friday 4 October	Final date for expenditure
Friday 18 October	Final deadline for submission of expenditure reports.