

2021 Annual Report & Annual Financial Statements





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Pictured: Fort Dunree, a Community Services Programme (CSP) supported Heritage Site in County Donegal.



About Pobal and Overview of 2021

Pobal – Key Achievements in 2021



Pobal administered **38 programmes** in the areas of Social Inclusion and Equality, Inclusive Employment and Enterprise, and Early Learning and Care, allocating circa **€765 million** in funding.



Pobal signed the **'Integrity at Work'** pledge.

Launch of **MyPobal** online system.



Pobal recommended for **ISO Certification** for Information Security.

Joint research, published by the **ESRI** and **Pobal** on future needs of children with disabilities in Ireland.

Produced the **Annual Early Years Sector Profile Report**.





Early Years Provider
Centre received **77,426**
contacts.



Nominated for
**Chartered Institute
of Personnel and
Development Award**
'Embedding a Culture of
Workplace Wellbeing'.

Pobal appointed to administer **Strand
2** of the Department of Environment,
Climate and Communications'
Community Climate Action Programme.



Pobal Online Support received:
9,512 total queries in 2021, **4,849**
email queries and **4,663 by phone**
Customer satisfaction rating of **4.7** out of **5**.



Foreword from Chairperson, Rosarii Mannion

2021 has been a very successful year for Pobal and in this regard I am very pleased to present the Pobal Annual Report for 2021 which outlines the important work carried out by Pobal, on behalf of the Government of Ireland to support individuals, families, children, and communities.

The Report reflects the resilience and resourcefulness of community organisations, local agencies, social enterprises, Early Learning and Care (ELC) and School Aged Care (SAC) providers who continued to deliver the Government funded programmes administered by Pobal, throughout the second year of the COVID-19 pandemic.

During the year, Pobal administered 38 programmes on behalf of five Government Departments, allocating over €765 million to local and national community and voluntary organisations on behalf of government, the EU and other bodies.

Despite the overarching challenges of a post pandemic world, this Annual Report illustrates the many achievements and milestones accomplished during 2021. As an organisation, we continued to work proactively and collaboratively to assist organisations and groups to transition to online working and apply for funding. We developed our range of services and supports by facilitating webinars, online training and events, publishing COVID-19 information and resources and provided essential data and findings to assist Government with decision making and policy development focused on diversity, equity and inclusion.

I was honoured to be appointed Chairperson of the Board of Pobal in September 2021 and since this time have had the opportunity to work in collaboration with Government Departments, colleagues on the Board, Pobal management, and staff on the introduction of many new and innovative programmes and schemes, all of which have been designed to enhance community development and social inclusion.

In November 2021, I facilitated an event during Charity Trustees Week which highlighted the excellent and often unseen work of charity trustees and it was heartening to observe the overall interest and commitment of those present to maintaining the highest governance standards in community, voluntary and charity organisations. Pobal also hosted a series of four regional events on the subject of resilience during and post pandemic. Pobal is very aware, through our work with community organisations and local agencies, that many groups faced an increasing demand for services while operating in very difficult circumstances during 2021. Several case studies in this report highlight the flexibility and determination shown by community groups and organisations throughout this time.

A key focus for Pobal in 2021, was to successfully implement the recommendations of the 'Periodic Critical Review' (PCR) conducted by the Department of Rural and Community Development (DRCD). The PCR focused on the ongoing business case for Pobal as an entity, our performance, efficiency and effectiveness and our governance structures. Areas where Pobal can further develop our services were also identified in the Review.

Many of the practical recommendations highlighted in the Review were carefully considered during the process of preparing the new Pobal Strategic Plan. During 2021, we commenced work on a clear and comprehensive roadmap for the next five years. Building on our strong foundations, our new statement of strategy outlines how we will build on the progress made since our last strategy in 2018 – 2021 and how, as an organisation, Pobal will continue to provide vital services to the most disadvantaged in our society who depend on us to support them in times of need.

The development of our Strategic Plan involved cross collaborative engagement over many months to identify our key areas for improvement and our priorities for the next five years. I would like to extend my sincere thanks to all who contributed. Building on this collaborative consultation with the organisations funded and supported through the programmes and initiatives Pobal manages, I am committed, during the course of my tenure as chairperson, to further strengthening our engagement directly as a Board with these local community organisations by increasing our direct engagement with participants and providers to address the many multi-faceted and integrated challenges that we face. In this context I look forward to meeting with many community and voluntary groups in the coming year.

I would like to acknowledge the support that Pobal receives from the Department of Rural and Community Development, the Department of Children, Equality, Disability, Integration and Youth, the Department of Social Protection, as well as the Department of Health/HSE, the Department of Justice, and a number of EU bodies. In 2021, we were delighted to assist the Department of the Environment, Climate and Communications and Department of Transport with programmes and projects which are focused on supporting local communities and agencies to achieve social inclusion and equality.

Pobal holds a vast amount of data about the programmes we manage. We recognise that this data can be translated into information and knowledge about how to best support communities and improve outcomes for individuals. During 2021, our research and analysis contributed to the continuous and iterative improvement of programme design, as well as supporting the targeting of resources where they are needed most.

Now more than ever, the programmes administered by Pobal are providing critical support and assistance to those in need of it most. I have seen first-hand the impact of the work of Pobal and I want to pay tribute to CEO Ms. Anna Shakespeare, the Pobal leadership team and all Pobal staff who have shown incredible determination to ensure business continuity and high quality service delivery particularly in response to COVID-19 specific measures.

I would like to extend my gratitude to the Board of Pobal for their continued support over the last year, retired Board members and new members joining. Their commitment, knowledge, expertise and tireless support for the work of Pobal is to be commended.

And also to thank our colleagues in our parent Department of Rural and Community Development, including Minister Heather Humphreys TD and her Ministerial colleague Joe O' Brien TD for their ongoing support.

In conclusion, the sustained progress made and positive results are extremely encouraging and I look forward to building on them as we implement our new ambitious strategy over the coming years ensuring stronger, resilient and more inclusive communities at the heart of Irish society.



Rosarii Mannion
Chairperson

A stylized, handwritten signature in grey ink, appearing to read 'Rosarii Mannion'.

Overview of 2021 from our CEO Anna Shakespeare

In 2021, the continued restrictions imposed by the COVID-19 pandemic meant that more than ever, the funding, programmes and initiatives that Pobal manages and administers on behalf of Government were critical to ensuring that essential services and supports continued to be delivered to the most disadvantaged and vulnerable in society

I would like to take this opportunity to give you a brief overview of just some of Pobal's key achievements and significant work undertaken in 2021 which feature in greater detail in other sections of this report.

This year's report demonstrates the breadth of the work undertaken by Pobal throughout the year. Particularly noteworthy are the additional services and projects we have engaged in on behalf of Government. These include undertaking to conduct research into the skills gaps and training needs of the community and voluntary sector in Ireland, conducting research reports in collaboration with the Economic and Social Research Institute (ESRI), and the innovative projects we have facilitated including Regions for Social Economy Business Development – RESET, an EU project to share and develop business support tools for the growth of social enterprises to name but a few.

2021 saw Pobal take on a significant piece of work on behalf of the Department of the Environment, Climate and Communications to administer the Community Climate Action Programme: Climate Education, Capacity Building and Learning by Doing (Strand 2). The funding was to facilitate organisations to collaboratively develop supports, tools, know-how and approaches to assist their local communities in tackling climate action. The strand focused on climate education, capacity building and learning by doing. Undertaking new programmes on behalf of a growing number of Departments clearly shows Pobal's abilities as a unique, specialised and skilled organisation with a high level of expertise in designing and developing programmes for government.

As was the case in the previous year, the focus of several of the programmes we administer was on addressing the negative impact caused by COVID-19. One such programme was the Social Inclusion and Community Activation Programme (SICAP) which proved to be an invaluable source of innovative, locally-lead, community development responses to specific issues and needs that emerged during the pandemic. I was delighted to attend the launch of the 2020 Social Inclusion and Community Activation Programme (SICAP) Annual Report by An Taoiseach Micheál Martin TD and Minister of State with responsibility for Community Development and Charities, Joe O'Brien TD, one of the first 'in person' official events of the year, which took place in Cork City in July.

In the area of Early Education and Care, Pobal supported the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), with progressing the development of a new funding model for Early Learning and Care (ELC) and School Age Children (SAC). 2021 saw the establishment of the Core Funding Project Team with DCEDIY and Pobal and the commencement of business and functional requirements gathering for Phase 1 of the project.

Another important piece of work undertaken on behalf of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) was the Annual Early Years' Sector Profile Report. The report findings are always eagerly anticipated by policy makers, representative groups and early learning and care services as a unique insight into key trends, qualification levels and fees in the Early Learning and Care (ELC) sector.

I welcome the publication of the Department of Rural and Community Development's Periodic Critical Review of Pobal in September of 2021. The review focused on the organisation's capacity and performance as well as the external environment in which we operate. I am pleased at the overall level of satisfaction among Government Departments in relation to the service provided to them by Pobal. I also welcome the areas for improvement identified during this process which we as an organisation are proactively working on addressing.

In September, Rosarii Mannion was officially appointed as Chairperson of the Pobal Board by Minister for Rural and Community Development, Heather Humphreys TD. Rosarii brings a wealth of experience in many areas that closely align with the work of Pobal. I look forward to working with Rosarii over the coming years, in particular as we implement Pobal's new Strategic Plan 2022 – 2026.

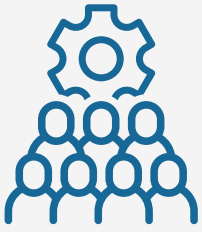
I would like to take this opportunity to recognise and acknowledge Professor Deiric O'Broin, the outgoing Chair and to thank him for his hard work, commitment and constant support of Pobal during his tenure with the Board. I would also like to thank and pay tribute to those members of the Board who retired during 2021 for their guidance and support.

Finally, I would like to extend my sincere thanks and gratitude to all of my colleagues in Pobal not just for the work they do but also for their team spirit, collegiality and their ongoing dedication and commitment to social inclusion and to the values of our organisation.



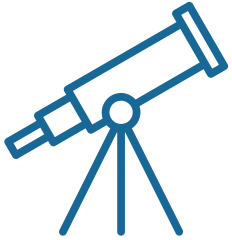
Anna Shakespeare
Chief Executive Officer

A handwritten signature in grey ink that reads "Anna Shakespeare".



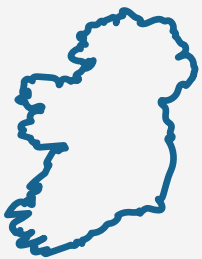
About Pobal

Pobal works on behalf of Government to support communities and local agencies toward achieving social inclusion outcomes. Pobal does this by managing funding and providing supports for relevant Government funded Programmes.



Our Vision

Our vision is one in which Pobal, Government and communities work effectively together to create a cohesive and inclusive society. We work to ensure that resources and supports are targeted to meet community needs. Our core role in delivering this vision is through providing an effective Programme and grant management service for the Irish Government.



Our Mission

Our mission is to work with Government and local and national community organisations to combat social exclusion and to improve outcomes for communities, families, individuals and children. We work to provide an efficient and robust Programme and grant management service for the Irish Government.

This work is underpinned by high standards in accountability of allocations and financial management and ongoing support to all those we serve.

Pobal Strategic Plan 2018 – 2021

The Strategic Plan 2018 – 2021 includes four strategic goals for the organisation and from these priorities are set for each year. 2021 was the final year in the current Strategic Plan lifecycle and as such the annual review of Pobal's progress towards the strategic goals was coupled with a lessons learned process, conducted to inform the development of a Strategic Plan.

Goal 1. To provide high quality financial and operational management of grants

Ensuring Pobal's delivery of high quality financial and operational management of grants to local and national community-based organisations remained the core priority for the organisation in 2021. Spanning the Early Learning and Care, Social Inclusion and Equality and Inclusive Employment and Enterprise sectors, Pobal managed a diverse range of systems, processes and supports which function to underpin high quality service delivery.

Despite the continued impact of COVID-19 on operations, in 2021 Pobal allocated approximately €765 million to local and national community-based organisations. As a result of some of this funding 26,483 individuals, 2,646 local community groups and 501 social enterprises were supported through the Social Inclusion and Community Activation Programme (SICAP) and under the Early Childhood Care and Education (ECCE) Programme 104,612 children were supported for the 2020/2021 programme year.

Goal 2. To support local and national community organisations in their delivery of Government funded services

Pobal's relationships with local and national community-based organisations have always been central to Pobal's success in supporting the development of new programmes and in the operationalisation and ongoing administration of programmes. Depending on the nature of the programme and the role which Pobal plays in its delivery, different levels of support are provided across the spectrum of programmes delivered.

In 2021, Pobal continued to provide an adapted service delivery model designed to meet the identified needs of groups and beneficiaries. Pobal engaged with beneficiaries in a range of ways from the Early Years Provider Centre handling over 77,000 contacts to Pobal's participation in Charity Trustees Week events with the Chairperson hosting a targeted coffee morning event aimed at supporting trustees involved with community and voluntary organisations.

Goal 3. To support Government in its decision making and the setting of Programme priorities.

Working across the Early Learning and Care, Social Inclusion and Equality and Inclusive Employment and Enterprise sectors, Pobal works on behalf of the Department of Rural and Community Development (DRCD), the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), the Department of Social Protection (DSP), as well as the Department of Health (DoH)/HSE and the Department of Environment, Climate and Communications (DECC) and several EU bodies. In 2021, Pobal administered 38 programmes on behalf of several Government Departments. The appointment of Pobal as the programme administrator for Strand 2 of the Department of Environment, Climate and Communications' Community Climate Action Programme represented a broadening of the scope of Pobal's support to the Government.

Through its interactions with the Government as Programme administrators, subject matter experts, strategic partners and representatives on national and international committees and partnerships, Pobal continued to support the Government in its decision making and in setting of programme priorities. The production of the Annual Early Years Sector Profile Report 2019/2020 which provides a detailed overview of the Early Learning and Care (ELC) and School Age Childcare (SAC) sector in Ireland is an example of the type of research and analysis that Pobal delivers to support the Government in its decision making and the setting of programme priorities while the joint research, published by the ESRI and Pobal on future needs of children with disabilities in Ireland illustrates the success of Pobal's participation in collaborative partnerships which assist the Government in their continued support of the sector.

Goal 4. To develop our company as a high quality, accountable and skilled vehicle for meeting Government and community needs

Underpinning Pobal's capacity to deliver on its strategic and operational responsibilities is Pobal's commitment to developing itself as a high quality, accountable and skilled vehicle. Pobal retained the National Standards Authority of Ireland (NSAI) Gold certification for Excellence through People (ETP) in 2021 illustrating the organisation's continued commitment to staff engagement and enhanced people management processes.

A focus on workplace health and wellbeing remained a central theme in 2021 with the continued engagement with the See Change Workplace Pledge which aims to create workplace environments where people can be open and positive about their own mental health and that of others. The MindFit series, an internal initiative promoting positive mental health and wellbeing in the workplace, and Mental Health First Aid Training also continued. The Pause with Pobal initiative which offered employees the opportunity to join live seminars each week on different health and wellbeing topics was particularly well received.

Enhancements to the core business processes and guiding architecture that drives performance and behaviour remained a key driver, with a particular focus on governance and cross functional collaboration. The recommendation for ISO Certification for Information Security demonstrates Pobal's commitment to processes which ensure the quality, safety, and efficiency of the organisation's management systems.

Pobal Strategic Plan 2018 – 2021: Progress to achieve strategic goals over the lifetime of the Plan

Over the lifetime of the Strategic Plan, Pobal demonstrated its capacity to provide consistent high quality financial and operational fund management as well as sustained support and services to its stakeholders and staff, but perhaps more importantly Pobal demonstrated organisational resilience. This resilience enabled Pobal to orientate its resources appropriately and respond proactively to ensure the core functions of the organisation continued, while the supports and services provided to our stakeholders and staff adapted to meet their changing needs.

Strategic Plan 2018 – 2021 Lessons Learned

- › Striking the right balance in the consultation process is challenging but consideration should be given to expanding the consultation and direct engagement with staff as much as possible.
- › The translation of the Strategic Plan goals and objectives into tangible actions is a critical milestone in the Strategic Planning journey. It is recommended that this process is given Senior Leadership sponsorship and coordination for the next Strategic Plan.
- › The Strategic Plan should be designed with measurement in mind. It is imperative that the Goals, Objectives, and Actions are designed with an associated monitoring framework that builds on existing reporting mechanisms.

Responses to the Impact of COVID-19 in 2021



2021 was the second year of the COVID-19 pandemic and communities throughout Ireland continued to feel the effects of lockdowns on access to training, education, mental and physical health supports. As is often the case, disruption to services of all kinds can have a disproportionate effect on the most vulnerable and marginalised individuals and communities in Ireland.

Pobal as the administrator of a range of Programmes on behalf of Government which aim to combat disadvantage was well positioned to make a positive contribution to supporting and resourcing the individuals and communities most affected by the pandemic.

Pobal continued to support organisations and community groups under existing Government funded programmes:

- › Pobal oversaw the Social Inclusion and Community Activation (SICAP) 'Frequently Asked Questions' process to deal with immediate queries and issues emerging for Local Development Companies (LDCs) due to COVID-19.
- › Three online SICAP Thematic Support events took place in March 2021 focussing on the Social Inclusion and Community Activation Programme (SICAP) response to the pandemic.
- › 188 virtual support visits were conducted with organisations supported by the Community Services Programme (CSP).
- › The Early Years Provider Centre (EYPC) processed high levels of force majeure applications, in tandem with COVID-19 Operating Support Payment (COSP) applications.
- › Better Start AIM Early Years Specialists continued to provide remote mentoring supports and conducted priority on site visits during the year.

An overview of Government funded schemes administered by Pobal in response to the public health emergency in 2021:

- › In 2021, 325 groups, were paid under the COVID-19 Community and Voluntary Stability Fund 2020 and 244 were paid under the 2021 round.
- › A total of €13,774,559 in funding was paid under both rounds of the COVID-19 Community & Voluntary Stability Fund in 2021.
- › The COVID-19 Impact Support Fund supported sustainability of Early Learning and Care (ELC) and School Age Childcare (SAC) services whose viability was negatively affected by the pandemic, providing funding to offset losses with €60,825 was paid during the period.
- › The Temporary COVID-19 Wage Subsidy Childcare Scheme (TWSCS) was introduced by the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) to sustain Early Learning and Care (ELC) and School Age Childcare (SAC) services in conjunction with the wider Government/Revenue Temporary COVID-19 Wage Subsidy Scheme.

Internal COVID-19 Response

- › During 2021, Pobal staff members continued to work remotely with induction, training, events, launches, workshops and meetings all taking place virtually and in keeping with the public health guidance applicable at that time. In this new landscape, the goal for communications and engagement with staff was to ensure it was pro-active, comprehensive and fostered connections with leaders, teams and individual staff members
- › Pobal supported Line Managers throughout the organisation, by providing them with training to support them in effectively managing staff teams working in a remote environment. This training focussed on effective communication and engagement strategies to ensure that staff were kept up-to-date, felt part of a team and were effectively supported.
- › During 2021, the concept of Town Hall meetings was introduced to strengthen and enhance internal communications with staff and to ensure timely engagement with all staff on strategic organisational changes or developments.

*Additional information is detailed throughout the Annual Report.

Services to Government and Collaborative Work

Department of Rural and Community Development - Research into the skills gaps and training needs of the community and voluntary sector in Ireland

In 2021, the Department of Rural and Community Development (DRCD) engaged Pobal to carry out research into the skills gaps and training needs of the community and voluntary sector in Ireland. The need for this research arose through a consultation process that took place with the Training Sub-Group of the Cross Sectoral Group on Local and Community Development (CSG), charged with overseeing the Sustainable, Inclusive and Empowered Communities Strategy. The purpose of this project is to find out what skills might be needed in a given role, to determine what the self-assessed level of these skills currently exist and to compare, analyse or find out ways to bridge any gaps.

This research is divided into three phases, each assessing different sections of the sector. Phase one, completed in 2021, examined the skills gaps and training needs of the Local Community Development Committees. The other two phases focus on the members of charitable boards (commenced in 2021) and training needs of small community groups and associations (planned for 2022).

Open Data

In 2021 Pobal began work on preparing for the transposition of the European Directive on Open Data and the Re-use of Public Sector Information into Irish law. To prepare Pobal for the additional publication obligations in respect of open data, an Open Data project team was established. An open data policy and set of procedures were developed and Pobal were registered as publishers of Open Data on the Government of Ireland's Open Data Portal (data.gov.ie). Pobal are now positioned to support our funding department's obligations under the Open Data Circular, by offering a well-developed mechanism for the publication of non-personal data and information under Open Data License, as part of our programmatic service offer to Government Departments.

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media: Sports Capital - Enhancing Usage of the Deprivation Index

In early 2021 Pobal was approached by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (DTCAGSM), in respect of their use of the Pobal HP Deprivation index for the purposes of Sports Capital. A part of the sports capital scoring framework, the Pobal HP deprivation index is used to identify if applications are located within disadvantaged areas.

Following discussions with the DTCAGSM, Pobal entered into a Performance Delivery Agreement with the Department for the provision of technical data science and Geographic Information Services (GIS), to further refine the manner in which the index was used, allowing for a more nuanced approach to be taken. This included Pobal generating a bespoke deprivation score for each service who had applied for Sports Capital, based on a weighted average of the areas radially surrounding the facility.

This new method is regarded to be a fairer application of the deprivation index in terms of removing the potentially arbitrary effect of a facility being located on one side or another of a boundary line.

This technical development was widely received, had a positive impact on Sports Capital 2022 and as a result the new methodology is being investigated and considered for use in other programmes.

Support for Social Enterprises

Social Enterprises frequently work to support disadvantaged groups such as the long-term unemployed, people with disabilities and individuals with a previous criminal conviction. Pobal works closely with a range of social enterprises through the programmes we administer on behalf of the Government of Ireland.

- National Social Enterprise Policy Implementation Group

Pobal is a member of group that oversees the implementation of the national Social Enterprise Policy for Ireland, 2019-2022. The policy sets out a series of 26 commitments on the part of Government across three objectives:

- › Building Awareness for Social Enterprises,
- › Growing and Strengthening Social Enterprise
- › Achieving Better Policy Alignment

- Working To Change: Social Enterprise and Employment Strategy 2021-2023

In 2021, the Department of Justice and its two criminal justice sectors, the Probation Service and the Irish Prison Service asked Pobal to assist in the overseeing and implementation of the Working to Change Strategy via the hosting of a Criminal Justice Sector Manager role specifically for Social Enterprises. This new role aims to promote employment creation/employability enhancements for those with a criminal justice past and builds on the existing work Pobal administers under the 'Kickstart' initiative under the Dormant Account Funds.

- Public Procurement Training

In late 2020 and throughout 2021, the Department of Justice, with the support of Pobal and the Department of Rural and Community Development organised a series of tender training webinars targeted at the social enterprise sector with the aim of upskilling social enterprises to be capable of submitting compelling and competitive bids. Public bodies in Ireland spent upwards of €36 billion in 2021 on supplies, services and works. While many social enterprises have the track record, expertise and experience to tender for these opportunities or to become sub-contractors, the sector lacked experience in the procurement process. A series of training workshops were organised specifically to address this knowledge and practice deficit. They included:

Session 1: An Introduction to procurement: navigating your way through the eTenders website

Session 2: How to become a public sector supplier: A practical guide to writing competitive tenders for social enterprises

Session 3: The impact of social clauses in public procurement contracts

Session 4: Consortia-led approach to public procurement: Social enterprises working in partnership to compete for public sector tenders

The workshops proved so successful that sessions one and two had to be re-run twice in order to meet demand.

Charity Trustees Week

Charity Trustees' Week is hosted in partnership by a Steering Committee comprising of the Charities Regulator, Boardmatch Ireland, Carmichael, The Wheel, Volunteer Ireland, Charities Institute Ireland, Pobal and Dóchas. The week aims to celebrate and thank trustees for the key role which they play in the governance and leadership of Ireland's charities as well as:

- › Highlighting the importance of good governance of boards, promoting the need for a thorough knowledge of trustees' roles and responsibilities, education and upskilling of trustees;
- › Highlighting the need for new trustees to come forward and the means by which new trustees can be connected with charities that need trustees;
- › Creating a greater understanding and awareness among the public of the role of trustees, and the awareness that trustees are public members.



In November 2021 Pobal joined colleagues across the sector to celebrate Charity Trustees' Week. The Pobal hosted events and initiatives took place online, allowing charity trustees, many of whom give of their time and expertise on a voluntary basis, alongside their full-time careers, take part from the comfort of their own home or office.

Pobal's Events for Charity Trustees Week 2021 included:

- › Building Resilience During and Post COVID-19 – a series of four regional online targeted events for trustees of organisations supported by programmes Pobal administers on behalf of the Government of Ireland.
- › Pobal in conjunction with CRAOL – Community Radio Ireland, produced and broadcast a special radio programme across the community radio network in Ireland. This dedicated programme included interviews and special features with charity trustees and representative organisations focusing on several themes.
- › Chairperson of the Pobal Board, Rosarii Mannion, co-hosted and chaired a Coffee Morning event, in collaboration with Boardmatch Ireland which explored strategies for filling the skills gaps on community, voluntary and charity boards.

Reset Project

Pobal, through the Inclusive Employment and Enterprise team participated in an EU project, Regions for Social Economy Business Development – RESET, co-funded by the COSME programme for small and medium-sized enterprises of the European Union. The main purpose of the project was to share and develop business support tools for the growth of social enterprises and for enhancing social enterprises competitiveness. Pobal had four stakeholder organisations that receives support under the Community Services Programme and all were involved in attending workshops from Barcelona and Sweden as well as organising and delivering a two-part workshop in Ireland in November 2021.

Dormant Accounts Fund (DAF) Engagement (LECP) Project

In September 2021, Pobal signed a new Performance Delivery Agreement (PDA) with the Department of Rural and Community Development (DRCD) for delivery of the Dormant Accounts Fund Engagement Project (DAFEP), to support Local Community Development Committees (LCDCs) engagement of marginalised groups in local economic and community planning.

While recruitment was underway for a Project Coordinator, the Project Board made up of DRCD and Pobal undertook initial discussions for launch of a call for expressions of interest by LCDCs to support engagement strategies with marginalised groups, and worked on early planning of a national event to take place in Q1 of 2022.



OECD LEED

The Directing Committee of the OECD Co-operative Action Programme on Local Employment and Economic Development (LEED) met on 21st-22nd April 2021 to discuss the impacts of COVID-19 and national responses, with themes spanning inclusion, youth, social impact measurement and teleworking.

The first session opened with an input from Ireland, with a presentation drawing on findings from a new Local Job Creation Review, with a specific focus on disadvantaged populations and engaging employers in employing persons with disability in Ireland. Jeanne McDonagh, CEO of the Open Doors Initiative (Ireland) discussed her organisation's approaches to engaging employers in employing people facing barriers to work. On request of the presenter, the Pobal OECD LEED delegate provided a brief input on the impact of COVID-19 in Ireland, government labour market responses and the harnessing of remote work via the new Rural Development Policy. There was a call for engagement on a new teleworking project that we have followed up on and are awaiting further information.

The 79th session of the OECD LEED Directing Committee was held on 9-10th November 2021. The meeting began with designation of the bureau and Denis Leamy (Ireland) was confirmed to continue as Chair of the Directing Committee. Relevant topics included OECD work to support youth, multi-level governance of labour market policies, building resilient local adult learning ecosystems, social economy guiding principles, culture as a driver in the Covid recovery, and local development in light of the green and digital transitions.

OECD LEED work on developing guiding principles for the Social Economy was flagged as a key priority by the new Secretary General of OECD LEED and, on request of the DRCD Dissemination Network representative (Andrew Forde), the Irish OECD LEED Delegate (Pobal) made an intervention to highlight the importance of this work to Ireland and how it is highly aligned with Ireland's ambitions.

Economic and Social Research Institute (ESRI)

Pobal and the Economic and Social Research Institute (ESRI) have a strategic research alliance since 2014. This collaboration informs Pobal's Programme design and provides further insights into social inclusion topics. It also contributes to our knowledge base on metrics and methods that are best suited for evaluating work targeting social exclusion in a way that is rigorous, equitable and meets international best practice.

The second round of the ESRI and Pobal Research Programme started in February 2020. The results from the first research project under the new Programme 'Equality and Inclusion in Childcare Settings' were published in December 2021. The project examined the incidence of childhood disability at county level and assessed the level of pre-school supports for disabled children. Two further research projects have been worked on during 2021 – one assessing the health and economic impact of COVID-19 on disadvantaged communities and the other examining the intergenerational poverty in Ireland.

Corporate Governance

Our Public Sector Equality and Human Rights Duty Obligations

The Public Sector Equality and Human Rights Duty ('the Duty') places a statutory obligation on public bodies to 'eliminate discrimination, promote equality of opportunity and protect the human rights of those to whom they provide services and staff when carrying out their daily work. It puts equality and human rights in the mainstream of how public bodies execute their functions.' Irish Human Rights and Equality Commission (IHREC).

Under the 2014 Act, public bodies are required to assess the human rights and equality issues relevant to it, address its policies, plans and actions in its strategic plan and report on the developments and achievements in its annual report.

In 2021, Pobal established a Public Sector 'Duty' Project Team to facilitate and lead this work, involving staff from across the organisation and senior leadership. This team considered our legal obligations as well as how, from a Programme perspective, Public Sector Equality and Human Rights Duties are designed and embedded within Pobal's work with external stakeholders and beneficiaries. Following initial assessments, it was concluded that a more considered approach should be taken for the assessment of issues and a project plan was created including staff engagement workshops and sessions for the analysis of key sources of evidence (both internal and external). Initial reviews identified that Pobal had gaps in baseline data. Plans were agreed and then revised following data protection guidance and an Equality, Diversity and Inclusion questionnaire was designed and launched in early 2022.

In 2021, the Pobal Strategic Leadership Team (SLT) approved the proposed Public Sector Equality and Human Rights Duty Plan which would involve significant stakeholder engagement over the following 24 months. The commitment at senior level has led to a successful implementation of the project to date.

In addition, Pobal managers and staff commenced key IHREC training in 2021 (both e-learning and more extensive QQI Level 8 training) which will continue into 2022. The training is part of the foundational understanding and implementation of the 'Duty' within Pobal. Content for internal training programmes was also created in 2021.

As 2021 progressed the activities and plans put in place provided Pobal with a clear path for implementing the 'Duty' in 2022, starting with an all staff EDI questionnaire and series of stakeholder workshops.

Creating a positive and supportive working environment

Pobal aims to provide our staff with a positive working environment which is both interesting and challenging. We also believe in creating an environment that will support staff in reaching and fulfilling their full potential.

We actively promote equality of opportunity, access and participation in employment. We embrace diversity in all its dimensions and are committed to eliminating all forms of discrimination and the formulation of a diverse and integrated workplace.

In 2021, Pobal announced and published the results of its second Employee Opinion Survey. The purpose of the survey was to gather the views of employees and provide a roadmap to help us understand what we are doing well and where we need to improve. The survey was an opportunity for all staff to have their say in relation to what we do well as an organisation and what changes they would like to see in the future.

Directorate briefings and action planning sessions commenced in January 2021. As an organisation, we identified a number of key focus areas and actions and each Directorate was also invited to review their Unit results and based on its own specific survey results and identify areas for action.

Subsequently and as an outcome of the survey a working group was formed to consider how to act on key findings in the survey and develop implementation plans for same. This work continued throughout the year and is ongoing.

Pobal values our staff and has invested in a series of initiatives and resources to support employees. During 2021, we built on existing resources, channels and tools by introducing new improvements such as;

- › The establishment of a series of executive committees with staff representatives from across the organisation.
- › The roll-out of a new Policy and Procedure Framework.
- › Publishing a new Staff Handbook.
- › The launch of our staff wellness programme 'Pause with Pobal'.
- › The update of the Pobal Learning Management System.
- › Completing the See Change Workplace Programme.
- › Maintaining Gold certification in the National Standards Authority of Ireland (NSAI), Excellence Through People (ETP) Scheme.

Staff Education and Awareness

In 2021, Pobal developed a series of initiatives to promote staff awareness on a number of human rights and equality issues in relation to Public Sector Equality and Human Rights Duty, Gender Equality, LGBTQ+ rights, mental health and rights for people with disabilities. These have also included lunchtime talks, promotions of particular events and fundraising drives.

Pobal's Education Support Programme (ESP) provides direct support to staff who may wish to pursue third level study. This is launched annually each June, in time for the following academic year. A new online application process was released in 2021 and the full application, review and tracking process is now fully automated. To coincide with the annual launch of the ESP we held information sessions to provide staff with details on the programme and to give them the opportunity to ask questions and seek clarifications.

Regular corporate induction sessions are facilitated with new staff which includes detailed presentations from the CEO and other Directors / Senior Managers. This provides an initial opportunity for staff to meet with the leadership of Pobal and learn more about the overall mission, vision and strategic direction of the organisation and raise any questions. The corporate induction event is also an opportunity for new staff to gain an understanding of the function of individual units in the Corporate Directorate and how these units can support new starters in their role within Pobal. All of this training was delivered remotely during 2021 due to public health guidance.

The UN Sustainable Development Goals (SDGs)

The UN Sustainable Development Goals (SDGs) are designed to provide a 'blueprint' for addressing the many global challenges we face including poverty, inequality, climate change, environmental degradation, peace and justice. Each of the 17 goals are interconnected and the achievement of one supports the realisation of others.

In May 2020, the Pobal Board adopted the UN Sustainable Development Goals, supporting the implementation of the 'SDG National Implementation Plan' through Pobal's service to Government Departments as well as local Government, together translating national policies into tangible action at local levels which are aligned to the SDG objectives.

A full assessment and action plan of how Pobal will incorporate the 17 UN SDG into its work internally and externally is to be completed as a priority within the lifetime of our new Strategic Plan (2022 – 2026).



Equality, Diversity and Inclusion in the Workplace

In 2021, Pobal commenced the groundwork for our new Equality, Diversity and Inclusion Strategy. An EDI project team and detailed project plan was developed. The first step in the project plan was to gather the necessary data to assess the existing situation within Pobal by launching an all staff questionnaire addressing the nine grounds of discrimination.

The purpose of the questionnaire was to gain an understanding of our workforce in Pobal, to identify areas in which issues exist, to shape our future plans on Public Sector Equality and Human Rights Duty (PSD) and provide the foundation on which we will build our Equality, Diversity and Inclusion (EDI) strategy at Pobal.

The results of this questionnaire will inform the development of an action plan that will promote equality of opportunity and protect the human rights of our staff.

- › Gender Pay Gap: Human Resources are focused on monitoring and reviewing the extent of the pay gap between what women earn as a group and what men earn as a group. This is in preparation for legislation on gender pay gap reporting which is due to be enacted in 2022.
- › Ensuring that all Pobal office are fully accessible to people with a disability.
- › Coordinating a series of staff engagement events and initiatives around important days of recognition or to raise awareness around key business developments.





Inclusive Employment and Enterprise

In 2021, Pobal administered four programmes focused on the provision of inclusive employment and enterprise supports on behalf of the Department of Social Protection (DSP) and the Department of Rural and Community Development (DRCD). These were the Ability Programme, the Community Services Programme (CSP), the Rural Social Scheme (RSS) and Tús.

Ability Programme

Description of Programme

The Ability Programme was a pre-activation person-centred programme for young people with disabilities aged between 15 and 29 years. The objective was to assist individuals at key transitions from school to further education, employment or training. The Programme aimed to bring young people with disabilities who are not work-ready closer to the labour market and meaningful social roles by using a range of person-centred supports.

The Ability Programme was managed by Pobal on behalf of the Department of Social Protection (DSP) and the European Social Fund (ESF) as part of the ESF Programme for Employability, Inclusion and Learning 2014-20. With an overall programme budget of circa €16 million, projects are delivered via 27 national, regional and local organisations with experience of working with people with disabilities over a three-year period (2018-2021). The programme closed in 2021.



Pobal's Role

Pobal provided a grant management function which included application and appraisal, contracting, financial management, monitoring and reporting and audit/ verification. Pobal also managed a bespoke online participant tracker designed specifically for the Programme to deliver on reporting requirements.

Key Achievements in 2021

- › The number of participants supported during 2021 was 1,430.
- › Ability supported 1,304 families of young people with disabilities in 2021.
- › Supports were offered to 394 local regional and national service providers which support young people with disabilities.
- › The COVID-19 pandemic posed considerable challenges for organisations, with 23 organisations (88%) reporting the pandemic as a key challenge between June 2020 and August 2021.
- › All Ability-funded projects continued to run their range of activities, training and supports, primarily remotely, with over half of grantees providing in-person support where feasible and in accordance with public health guidelines.
- › The Programme evaluation completed by Quality Matters has been reviewed and the Programme officially ended in August 2021 following a 3-month extension.

Community Services Programme

Description of Programme

The Community Services Programme (CSP) provides a contribution by way of supporting jobs (managers and staff) in community businesses that deliver services and create employment for people from disadvantaged groups. A core requirement of the Programme is that service providers use a Social Enterprise Model whereby they generate non-public revenue by charging fees for services delivered or through fundraising activities. Funded by the Department of Rural and Community Development (DRCD) and managed by Pobal, the Programme supported 427 community organisations across 431 services. Approximately 330 managers and 1,713 full-time equivalent staff were supported in 2021.

The Programme supports services which fit into one of three service areas:

- › Community halls and facilities.
- › Services to local communities, especially to disadvantaged communities.
- › Community enterprises providing employment to marginalised groups i.e. members of the Travelling community and people with disabilities.

Pobal's Role

Pobal is responsible for the day-to-day operational delivery of the Community Services Programme. By providing an end-to-end grant management function, Pobal's responsibilities include technical advice and support with programme planning and design, applications and appraisals, contract administration, disbursement of payments and debtor management. Pobal also provides bespoke and collective capacity building supports to services which include training, one-to-one tailored supports and business coaching and an oversight role through monitoring and reporting and audit/verification. A key element of Pobal's Role in 2021 was supporting the DRCD with the redesign of the new programme.

Key Achievements in 2021

- › 431 services supported by the programme.
- › Design of next round progressed.
- › Bike upcycling pilot scheme launched with five successful applicants.
- › Hosted Irish Social Enterprise Workshops as part of RESET – Regions for Social Economy Business Development project.

COVID-19 – Supports in 2021

- › 188 virtual support visits were conducted.
- › 55 participants from 41 organisations attended five Business Development modules provided by Pobal.
- › 14 organisations received Business Mentoring and Coaching.
- › 15 organisations received bespoke governance training.

Bike and E-Bike Upcycling Pilot Initiative

To advance the Government's commitment to "widening the eligibility of the Bike to Work scheme" the Department of Rural and Community Development (DRCD), in conjunction with the Department of Transport (DT), introduced a pilot initiative to develop a scheme for the provision of high quality up-cycled bicycles and e-bikes for those on low incomes and/or most marginalised and disadvantaged, via the Community Services Programme (CSP) in 2021. Funding of up to €1m per annum (€3m in total) will be provided by the Department of Transport over a three year period and will be made available through the Community Services Programme (CSP).

The purpose of the funding is to contribute towards the provision of high quality up-cycled bicycles and e-bikes, the costs associated with the development/upgrading of training modules/programmes, the provision of training, the employment of trainees/workers/work placements, training costs, premises modification costs, purchase of necessary equipment and other agreed overhead costs. Five CSP supported organisations are being funded for the three year pilot initiative.

Reset Project

Pobal participated in an EU project, Regions for social economy business development – RESET, co-funded by the COSME programme of the European Union. The main purpose of the project was to share and develop business support tools for the growth of social enterprises and for enhancing social enterprises competitiveness. Pobal had four stakeholder organisations that receive support under the Community Services Programme and all were involved in attending workshops from Barcelona and Sweden as well as organising and delivering a two day work-shop in Ireland in November 2021.

Rural Social Scheme (RSS)

Description of Programme

The Rural Social Scheme enables members of low income farming and fishing families to do part-time work in, and to the benefit of, their communities. Funded by the Department of Social Protection (DSP), the Scheme is managed at a local level by Local Development Companies (LDCs) and by Údarás na Gaeltachta in designated Gaeltacht areas.

Pobal's Role

Pobal manages a payroll and reporting function, as well as operating a helpdesk facility. In addition, Pobal provides information and support to assist the Department of Social Protection with monitoring overall performance of the scheme and future strategic planning.

Key Achievements in 2021

- › A total of 3,419 individuals were supported through the Scheme.
- › The programme was rolled out by 39 implementing bodies through 1,874 community organisations nationally.
- › Ongoing management of processing new starters (167) and leavers (326) under RSS.
- › Distribution of fuel allowance to 1,264 RSS recipients during the period (January to May) and (October to December).
- › Develop an Annual Payroll Report for the Department of Social Protection which provides qualitative and quantitative data on both the Rural Social Scheme and Tús.

COVID-19 – Supports in 2021

- › Assisted the Department of Social Protection in its response to the COVID19 pandemic, as part of a wider government commitment.

Tús

Tús is a community work placement scheme and activation initiative which provides long-term unemployed people with short-term work experience in a community organisation. Work is provided on a part-time basis to enable participants to avail of training, employment supports and other work. Funded by the Department of Social Protection, Tús is managed at a local level by Local Development Companies and by Údarás na Gaeltachta in designated Gaeltacht areas.

Pobal's Role

Pobal manages a payroll and reporting function, as well as operating a helpdesk facility. In addition, Pobal provides information and support to assist the Department of Social Protection with monitoring overall performance of the scheme and future strategic planning.

Key Achievements in 2021

- › A total of 6,769 individuals were supported through Tús.
- › The programme was rolled out by 48 implementing bodies through 3,091 community organisations nationally.
- › An additional 1,164 places were announced in 2021 for the Tús scheme, reflecting a key commitment outlined in the Government's new ambitious employment services strategy Pathways to Work 2021-2025.
- › Many participants' time on the scheme has been adversely affected by public health restrictions due to COVID-19. Contract extensions were given to all participants in June 2020 who were due to exit the Scheme. These extensions allowed participants further opportunities to complete their training and work placement experience.



Pictured: National LGBT Federation - Dublin Bus Pride – 'Coming Out With..' Campaign

Case Study

National LGBT Federation

Dublin Bus Pride – 'Coming Out With..' Campaign

Community Services Programme (CSP)

Department of Rural and Community Development

The Organisation

The National LGBT Federation is a non-profit that publishes Gay Community News (GCN), Ireland's national LGBTQ+ print and online magazine. GCN is a free magazine and has been published since 1988. It is a key community resource for the LGBTQ+ community and focuses on three pillars which are to educate, inform and entertain. The organisation receives funding under the Community Services Programme (CSP) which allows them to employ a number of staff in various roles on the publication.

Prior to COVID-19, GCN was a monthly publication but the ability to produce and distribute the magazine in a safe manner was severely impacted by the pandemic. GCN was able to print three issues in 2021, focusing on key themes such as the annual Pride event. In-person events such as quizzes, parties and drag shows had to be cancelled however. Despite this, the staff at GCN were able to adapt, focusing on increasing their online presence and serving their community in innovative ways and it is now a bi-monthly publication.

Pobal's Role

Pobal is responsible for the day-to-day operational delivery of the Community Services Programme (CSP). By providing an end-to-end grant management function, Pobal's responsibilities include technical advice and support with programme planning and design,

applications and appraisals, contract administration, disbursement of payments and debtor management. Pobal also provides bespoke and collective capacity building supports to services which include training, 1-2-1 tailored supports and business coaching and an oversight role through monitoring and reporting and audit/ verification.

Impact of funding or programme supports on target group/individuals

GCN was chosen as the Dublin Bus Pride charity partner for 2021, collaborating to create a 'Coming Out With...' campaign whereby people were invited to 'come out' via advertising on the sides of busses. This was hugely important both for new members of the LGBTQ+ community taking part and for the wider community, giving them visibility across the city during a time when no mass gatherings or celebrations could take place. The campaign ran on busses and in bus shelters for two full weeks during Pride and the personal stories of those included in the campaign were also shared on the GCN website.

For World Aids Day 2021 GCN collaborated with HIV Ireland to create 'Living', a first of its kind photographic exhibition, consisting of images of people living with HIV which were accompanied by interviews. This collaboration with another cross-section of the LGBTQ+ community focused on highlighting the leadership role People Living With HIV contribute to the HIV response and on reducing the stigma attached with HIV as many people still do not feel comfortable with sharing their status.

With in-person events not permitted, GCN started an online festival of LGBTQ+ creativity called 'In and Out' in 2020 which was held again in 2021. The aim of the festival was to keep the community entertained, informed and positive as a way to combat the isolation and inactivity that can result from lockdowns. GCN online forums were also utilised by minority groups within the LGBTQ+ community which would bring people together to have a conversation about topics such as transgender participation in sport or ways to combat isolation in rural areas.

In 2021 GCN:

- › Had 1.9m website hits.
- › Published three issues of the magazine.
- › Had an estimated 99k readers.



GCN's In & Out has been a wonderful opportunity for HIV Ireland's MPOWER Programme to keep connected with our community. It offered us a unique pathway to discuss how the sexual health and well-being of community members are impacted by COVID-19 restrictions and a forum to hear from the viewers so that we could ensure our services properly respond to evolving needs. As a member of the LGBTQ+ community myself, In & Out was personally a very important and enjoyable initiative as a viewer. It offered me an opportunity to stay connected to my peers and ease the negative effects of isolation that many members of our community felt acutely.

Adam Shanley
HIV Ireland





Social Inclusion and Equality

During 2021, Pobal managed and administered 15 Programmes (including five measures under the Dormant Accounts Fund) which supported national and local organisations to implement social inclusion and equality projects and measures on behalf of the Department of Rural and Community Development (DRCD), the Department of Health (DoH), the Department of the Environment, Climate and Communications (DECC) and the Special EU Programmes Body (SEUPB).

Community Climate Action Programme: Climate Education, Capacity Building and Learning by Doing (Strand 2)

Description of Programme

Strand 2 of the Community Climate Action Programme was open to not-for-profit organisations, non-government organisations, universities, third level institutions, community and voluntary organisations, social enterprises and libraries.

The aim of this Strand of the Programme is to build capacity and 'know-how' of communities, enabling and empowering them to become low carbon in an inclusive and collaborative manner. It is envisaged that the Strand will fund a mix of different types of projects that focus on providing climate education as opposed to awareness, and lead to tangible climate action within communities.

The Strand is expected to facilitate eligible organisations to develop supports, tools and approaches with local communities to tackle climate change. The Strand seeks to support projects which have a relevant partnership approach and include a demonstration component or pilot phase to validate the supports developed. Projects needed to focus on the inclusion of the most marginalised in society, by providing additional support or targeted avenues to facilitate equal participation, to ensure that no one is left behind

There were five themes on which applicants could base proposed projects, as follows:

1. Home/energy
2. Travel
3. Food and waste
4. Shopping and recycling
5. Local climate and environmental action.

Pobal's Role

The Department of the Environment, Climate and Communications (DECC) appointed Pobal to administer the Strand. Pobal is responsible for assessing applications, making recommendations to the Department, contracting, making grant payments, ongoing case management and financial/non-financial reporting.

Key Achievements in 2021

- Pobal provided an application form via an online portal from 15 November 2021 onwards.
- An initial overview and information event was held in November and one technical support and guidance event was held in December, with 100 participants in attendance.
- Pobal also provided ongoing technical support to applicants during the application phase including the registration of users on the Portal.

COVID-19 Community and Voluntary Stability Fund (2021)

Description of Programme

The COVID-19 Stability Fund was established in 2020 and played an important role in providing much needed financial assistance to community and voluntary organisations, charities and social enterprises to help them continue to provide critical supports and services during that year.

The primary aim of the COVID-19 Stability Fund in 2021 was to continue to help organisations which were suffering financially due to a reduction in their fundraising or traded income due to the Pandemic so that they could continue to deliver eligible critical services to vulnerable people in their community.

Funded by the Department of Rural and Community Development (DRCD), the Fund has played an important role in providing much needed financial assistance to many community and voluntary organisations, charities and social enterprises to help them continue to provide critical supports and services.

Pobal's Role

In 2021, Pobal's Role included: programme design, the design of the application process via an online portal, the development of application support, the provision of a designated online support email account for queries, the appraisal of applications and recommendations to the Department of Rural and Community Development, the design of rules for successful grantees and the disbursement of funding to successful organisations.

Key Achievements in 2021

› In 2021, 325 groups were paid under the 2020 scheme and 244 groups were paid under the 2021 scheme.

Dormant Accounts Fund (DAF)

Description of Programme

The Dormant Accounts Act 2012 provides for a disbursement scheme which allocates funding to organisations which deliver programmes or projects that work on behalf of and seek to improve the conditions of people who are economically, socially or educationally disadvantaged and people with a disability. Under the Act, the Department of Rural and Community Development (DRCD) is the lead Government department which has responsibility for oversight of the processes by which sponsoring Departments disburse Dormant Accounts Funds.

In 2021, Pobal was responsible for managing projects, under Dormant Accounts Fund Action Plans 2020 and 2021, on behalf of three Government departments.



Pobal's Role

Pobal provides an integrated operational and management service for Dormant Accounts Fund which includes specification and design of each measure based on the policy priorities of sponsoring Departments, independent appraisal processes and recommendations to Government, contract management and financial management, grantee supports (support sessions and one-to-one support to ensure successful project outcomes) and the development of a monitoring framework across all measures and analysis of outputs.

1. Measure to support and improve employment opportunities for Carers and Persons with a Disability

As part of the Dormant Accounts Fund (DAF) Action Plan for 2020, the Department of Social Protection (DSP) invited applications from community and voluntary organisations who wished to support and improve the employment opportunities for Family Carers, including Young Carers and Persons with a Disability.

The purpose of this funding is to:

- Assist Family Carers and Young Carers to build and retain contact with the labour market (including self-employment opportunities) and training/educational opportunities.
- Assist persons with a disability(s) to engage with the labour market (including self-employment opportunities) and training/educational opportunities.

Key Achievements in 2021

- In January 2021, seventeen organisations received funding under the Dormant Accounts Fund to Support and Improve Employment Opportunities for Carers and Persons with a Disability, with a further two projects granted funding in September 2021.
- Grantees submitted a short Interim Progress Return indicating key successes and challenges over the reporting period from 1 January to 31 October 2021.

2. Measure to Support the Employment of People with Disabilities

As part of the Dormant Accounts Fund Action Plan for 2021, the Department of Social Protection invited applications from community and voluntary organisations that wished to support and improve the employment opportunities (including self-employment opportunities) for People with Disabilities.

There are two key objectives of this funding:

- To support Persons with Disabilities to: access employment; improve their career progression opportunities 'in work'; and improve their employment outcomes through education and training.
- To support potential employers to provide employment for Persons with Disabilities.

Key Achievements in 2021

- Completion of 62 appraisals under the Dormant Accounts Fund to Support Employment opportunities for People with Disabilities.
- A total of €5million allocated across 45 grantees.

3. KickStart Round 2

The Department of Rural and Community Development and the Probation Service invited applications from social enterprises in Ireland to provide employment opportunities for those with a criminal past who find it difficult to access the labour market.

Social Enterprises received funding under 2 strands:

- Strand 1: Feasibility and Market Research Fund
- Strand 2: Start-up, Development and Job Creation Fund

Key Achievements in 2021

- The KickStart Fund (Round 2) was designed to support and provide employment opportunities in the social enterprise sector for those with a criminal past who find it difficult to access the labour market.
- Seven social enterprises were granted funding to carry out a feasibility study under Strand 1, while 20 were granted funding under Strand 2: Start-up Development and/or Job Creation Fund.

4. KickStart Round 3

The Department of Rural and Community Development invited applications from social enterprises in Ireland for Round 3 of the KickStart Fund to support the implementation of the Working to Change Strategy under the Dormant Accounts Fund Action Plan 2021.

The objective of Round 3 was to support and encourage new and existing social enterprises to create meaningful jobs for people with criminal convictions, as a stepping stone to mainstream employment.

Under KickStart Round 3, social enterprises could apply for a grant under:

- › Category A: Feasibility/ Market Research
- › Category B: Jobs Creation Fund

Key Achievements in 2021

- › In November 2021, Kickstart Round 3 was launched under the Dormant Accounts Fund and in conjunction with the Department of Justice and the Probation Services. The objective of this initiative is to support and encourage new and existing social enterprises to create meaningful jobs for people with criminal convictions, as a stepping stone to mainstream employment.

5. Measure - Awareness Raising Initiative for Social Enterprise (ARISE).

The Department of Rural and Community Development provided funding to increase awareness of social enterprises and their potential, in line with their awareness raising action in the National Social Enterprise Policy 2019 – 2022.

The scheme provides funding under two strands:

- › Strand One was aimed at individual social enterprises. It is envisaged that they will tell their story and highlight how their social enterprise is improving people's lives.
- › Strand Two was aimed at Social Enterprise Network and Support organisations to deliver more general or sectoral messages on what social enterprises are and their potential to deliver sustainable and inclusive development and recovery.

Key Achievements in 2021

- › Due to the high volume of applications received, the Department of Rural and Community Development revised its initial allocation of €500,000 to €680,000 with 50 organisations granted funding.



Pictured: Adam visiting a shredding facility in County Cork .

Case Study

ChildVision – Work-it-Out

Dormant Accounts Fund Measure to Support and improve employment opportunities for Carers and Persons with a Disability

Department of Social Protection

Pobal's Role

This funding is part of the Dormant Accounts Action Plan and is administered by the Department of Social Protection in conjunction with Pobal. Pobal's role is to manage the process on behalf of the Department, including payment, contract management, performance monitoring, and beneficiary support and auditing.

Organisation Background

ChildVision is Ireland's only dedicated centre for children with sight loss, some of whom also have profound sensory impairments and additional disabilities. Over the years, ChildVision has become the national resource for families and professionals in need of expert advice on supporting a young person, from birth to 23 years of age, who has been diagnosed with a visual impairment or visual impairment and/or additional disabilities. Their work focuses on teaching these young people key life skills that will help them to cope with a noisy and busy world.

Step by step, day by day, with ChildVision, every child is given the opportunity to discover new things they can do. Every achievement is celebrated, whether it is taking a first mouthful of food, reading braille, riding a pony or even something as simple as accepting a hug for the first time.

The 'Work-it-Out' project

In 2020, the Department of Social Protection launched funding under the Dormant Accounts Fund to support and improve employment opportunities for Carers and Persons with a Disability. In response to this funding call, ChildVision developed a project titled 'Work-it-Out' having clearly identified the need for additional supports in this area, given that 60% of people living with Multiple Disabilities and Visual Impairment (MDVI) were unemployed as a result of their disability, and were not provided with any specialist employment supports to address this clear need.

The Work-it-Out project was awarded €199,955, and set about providing a range of packaged specialist supports aimed at young adults (aged 18-25) who were living with MDVI, and found it difficult to access employment and training opportunities within their local communities as a result. The grant enabled ChildVision to hire three Employment Skills Trainers, allowing them to support 20 participants in improving their employability skills and prepare them for the jobs market.

In March 2021, ChildVision collaborated with FastTrack to Information Technology (FIT). They planned a series of four workshops that culminated in 13 of the participants doing mock interviews for a job of their choice. FIT worked individually with each person on Skills Assessment, CV preparation and interview skills.



Pictured: Chloe observing the knitting machine making washcloths for the soap gift bags.

Activities

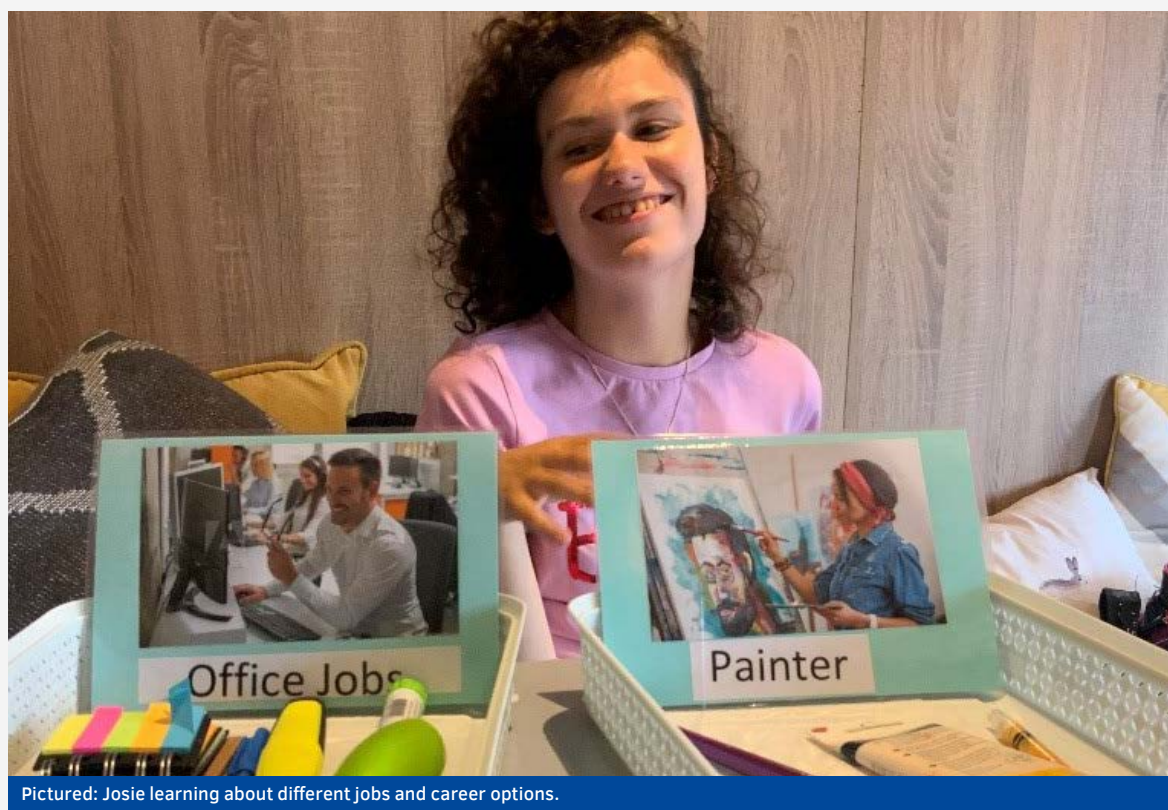
Using a person-centred approach each person undertook two weekly one-to-one training sessions, specific to their individual needs. These ranged from QQI levels 1-3 component modules, to ASDAN short Courses (Careers & Experiencing work) and Towards Independence modules. The modules all focused on work and career preparation and allowed the participants to learn about different career options, how to apply for a college course or skills needed for specific jobs.

Work Experience

The participants were all given the opportunity to undertake practical employment skills training in a variety of settings. Due to COVID-19 restrictions many of them availed of work experience opportunities on the ChildVision campus, including working on the reception, in the café, the garden centre as well as in their soap, horticulture, shredding and weaving enterprises. Other students secured placements with employers such as Tesco and a local, while others undertook a coaching skills placement with Vision Sports Ireland.

Community Visits

During the summer months ChildVision provided 38 community visits in over nine counties across Ireland. While the visits were impacted by COVID-19, as businesses could not facilitate full work placements, the team adapted the visits and supported the participants to interview people in different workplaces of interest to them. The students interviewed staff in a local Education and Training Board, a garden centre, a hotel, Penneys, a café, a music academy and a shredding facility.



The 'Work-it-Out' project

ChildVision distributed a survey to the 19 participants who availed of summer provision hours, and 18 of whom partook in community visits.

Based on a survey response rate of 94.7%, the results showed:

- 76.5% stated that the community visits were their favourite part.
- 66.7% would like contact with ChildVision during holiday times in the future.
- 94.4% felt that participation in 'Work-it-Out' helped reduce their social isolation.
- 89% of people felt that it helped improve their employment knowledge and skills.

Healthy Ireland Fund

Description of Programme

The Healthy Ireland Fund (HIF) supports innovative, cross-sectoral evidence-based projects and initiatives that aid the implementation of key national policies in areas such as obesity, smoking, alcohol, physical activity and sexual health. Funded by the Department of Health (DoH), Pobal manages the allocation of funding under two strands.

The first, Strand One, provides funding to Local Community Development Committees (LCDCs) and Children and Young People's Services Committees (CYPSCs) to deliver locally based actions that contribute to the Healthy Ireland Policy Framework. Strand Two supports three national initiatives led by the Local Government Management Agency (LGMA), Age Friendly Ireland and Mayo Education Centre.

In addition, the Healthy Ireland Fund structure enables the delivery of some smaller Programmes, the Community Mental Health Fund and the Community Resilience Fund (CRF) and the Age Friendly Ireland (AFI) - Healthy Homes programme.



Pobal's Role

Pobal's key responsibilities in 2021 included the management of Round 3 of the Healthy Ireland Fund on behalf of the Department of Health. Services provided include contract and financial management services, provision of grantee supports and reviewing returns.

Key Achievements in 2021

- › Just over €4million in funding was made available to 50 grantees through the Community Resilience Fund in response to COVID-19.

LEADER 2014-2020

Description of Programme

The LEADER Programme provides rural communities across the EU with the resources to enable local partners to actively engage and direct the local development of their area through a Community-Led Local Development (CLLD) approach. The Programme is administered by Local Action Groups (LAGs) which are responsible for selecting and approving projects in their respective area in accordance with a Local Development Strategy (LDS). The overall LEADER budget is €250million. Managed by the Department of Rural and Community Development (DRCD), grant aid is awarded to projects under the following themes:

- › Economic Development, Enterprise Development and Job Creation
- › Social Inclusion
- › Rural Environment



Pobal's Role

Pobal supports the Department in delivering the following distinct elements of LEADER:

- › Financial Verification
- › System Administration and Data Supports
- › LEADER ICT System maintenance and technical supports

Key Achievements in 2021

- › Pobal introduced new system functionality to support projects approved under European Union Recovery Instrument (EURI) funding.
- › Pobal completed Article 48 checks on 188 Projects, 418 Claims and 365 Monthly Returns in 2021.
- › Pobal received and resolved 2,157 queries from system users in 2021.

Scheme to Support National Organisations

Description of Programme

The Scheme to Support National Organisations (SSNO) provides multi-annual funding towards the core costs of national organisations in the community and voluntary sector to assist them to operate and fund core staff positions. The Scheme to Support National Organisations has a primary focus on the provision of core funding to national organisations which demonstrate good governance and deliver services and supports that have a focus on one or more of the following: addressing poverty and social exclusion; promoting equality. Funded by the Department of Rural and Community Development (DRCD) and managed by Pobal.

Pobal's Role

Pobal's key responsibilities include the appraisals of applications, contract and financial management, provision of grantee supports, reviewing returns, analysing mid- and end of Programme reports and verification, and audits.

Key Achievements in 2021

- › 74 grantees submitted annual progress reports in 2021.
- › Development of the new round of SSNO funding for 2022-2025.
- › 189 positions were supported by SSNO.



Pictured: Richard Deane Pobal Head of Funder Liaison, Business Delivery & Programme Specification; local residents Maureen Kavanagh, Rose Tighe, Irene Cunningham and John Kelly; and Minister Joe O'Brien, Minister of State with responsibility for Community Development and Charities at the Department of Rural and Community Development pictured at Naomh Fionnbarra GAA Club in Cabra Dublin. In November 2021 the Minister joined Pobal and An Siol CDP to promote the Seniors Alert Scheme (SAS).

Seniors Alert Scheme (SAS)

Description of Programme

The objective of the Seniors Alert Scheme (SAS) is to provide support to vulnerable older people in our communities through the provision of personal monitored alarms to enable older persons, of limited means, to continue to live securely in their homes with confidence, independence and peace of mind.

The Scheme is funded by the Department of Rural and Community Development (DRCD) through Pobal, with equipment made available to those eligible through community, voluntary and not-for-profit organisations registered with Pobal under the Scheme. The first year's monitoring service is also provided under the Scheme.



Pobal's Role

- › Contract management of equipment and monitoring of suppliers including designing and managing associated procurement processes.
- › Administration of the Programme including provision of a Client Services' Helpdesk, processing of applications from registered community groups for eligible older people, supplier and registered organisation payments.
- › Support for registered organisations on all aspects of their involvement with the Scheme.
- › Data management and protection; analysis and preparation of an annual progress report.
- › Promotion of the Scheme.

Key Achievements in 2021

- › Implementation of a new system to support the operation of the Seniors Alert Scheme, used by Pobal staff, registered organisations and suppliers.
- › Completion of a procurement process for the provision of alarm equipment and monitoring services.
- › 14,225 new participants approved.



Pictured: An Taoiseach, Micheál Martin TD, joined Minister of State with responsibility for Community Development and Charities, Joe O'Brien TD, in July 2021 to launch the 2020 Annual Progress Report for the Social Inclusion Community Activation Programme (SICAP).

Social Inclusion and Community Activation Programme (SICAP)

Description of Programme

The Social Inclusion and Community Activation Programme (SICAP) aims to address high and persistent levels of deprivation through targeted and innovative, locally led approaches. It targets and supports those who are disadvantaged in Irish society and less likely to use mainstream services. The Programme supports communities to address social exclusion and equality issues, developing the capacity of local community groups and creating more sustainable communities. Separately, the Programme supports disadvantaged individuals to improve the quality of their lives through the provision of lifelong learning and labour market supports.

The Social Inclusion and Community Activation Programme is managed locally by 33 Local Community Development Committees (LCDCs) with support from local authorities. Programme actions are delivered by Local Development Committees (LDCs) across 51 Lots.

The European Social Fund (ESF) Programme for Employability, Inclusion and Learning (PEIL) 2014-2020 is co-financing the Social Inclusion and Community Activation Programme with the Department of Rural and Community Development (DRCD) in the years 2018-2020 to the amount of €60 million.



Pobal's Role

- › Designing, managing and administering the ICT platform used by Programme Implementers and Local Community Development Committees which is called IRIS.
- › Providing capacity-building supports and training to Local Development Companies and Local Community Development Committees.
- › Carrying out technical checks as part of performance reviews and the annual planning process (Pobal is not, however, a direct party to the Funding Agreement).
- › Providing an ongoing support role on ESF requirements including Simplified Cost Option (SCO) design, verification and claims process.

Key Achievements in 2021

- › High-level reviews of 51 2020 Annual Progress Reports, 2021 Mid-Year Financial and Monitoring returns and all 2022 Annual Plans submitted before the end of 2021.
- › Following the announcement of a one-year extension to the Social Inclusion and Community Activation Programme and associated mid-programme review, Pobal supported 51 Lots through a review process to set out priorities for the remainder of the Programme.
- › 51 Social Inclusion and Community Activation Programme case studies, submitted through a variety of media, including narrative, audio and video were reviewed.
- › On 23 March, Joe O'Brien TD, Minister of State at the Department of Rural and Community Development launched a Pobal learning brief report titled 'The Role of SICAP in Supporting New Communities'.
- › Progress in rolling out the 'My Journey, Distance Travelled Tool' continued and two 'Train the Trainer' sessions were delivered to Local Development Companies.
- › 30 engagement meetings between Pobal Development Coordinators, Local Community Development Committees and Local Development Companies took place. Lot level Social Inclusion Analysis reports were also presented at the meetings.

COVID-19 – Supports in 2021

Pobal and the Department of Rural and Community Development extended the programme flexibility given in 2020 to enable Local Development Companies to continue being responsive to local needs during the COVID-19 pandemic. This included a review of annual targets to be achieved in 2021 at lot level by Local Community Development Committees and Local Development Companies.

The Social Inclusion and Community Activation Programme continued to respond rapidly and flexibly to the COVID-19 pandemic. Pobal continued to coordinate the Frequently Asked Questions process to deal with immediate queries and issues emerging for Local Development Companies due to COVID-19. Following 2020, the Department of Rural and Community Development and Pobal continued to allow significant flexibility around programme requirements to ensure that the Social Inclusion and Community Activation Programme was well positioned to respond to needs.

- › #SICAPStories, a new coordinated promotional initiative between the Department of Rural and Community Development (DRCD), the Irish Local Development Network (ILDN) and Changing Ireland was run in May 2021. This highlighted the Programme's response to the needs of vulnerable adults, families and children arising from COVID-19.
- › Three online Social Inclusion and Community Activation Programme Thematic Support events took place in March 2021 focusing on the Social Inclusion and Community Activation Programme response to the pandemic.

SláinteCare Integration Fund (SIF)

Description of Programme

The aim of the SláinteCare Integration Fund (SIF) is to support service delivery which focuses on prevention, community care and integration of care across all health and social care settings. The Fund seeks to promote the engagement and empowerment of citizens in the care of their own health, scale and share examples of best practice and processes for chronic disease management and care of older people. In addition, the Fund seeks to encourage innovations in the shift of care to the community and provide hospital avoidance measures.

Sláintecare.

Pobal's Role

Pobal's key role in 2021 involved managing the administration of the Fund on behalf of the Department of Health (DoH). This included the provision of contracting and financial management services, as well as case management supports for 126 projects.

Key Achievements in 2021

- › 125 projects completed final progress returns.
- › 103 projects were mainstreamed, meaning they will receive recurring funding annually.

PEACE IV

Description of Programme

The Peace Programme is an initiative of the European Union which has been designed to support peace and reconciliation. The Peace Programme was initially created in 1995 as a direct result of the EU's desire to make a positive response to the paramilitary ceasefires of 1994. The current PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB), provides opportunity for continued EU assistance to help imbed the peace and support reconciliation within the eligible region of the six counties of Northern Ireland and the adjacent six border counties of Ireland.



Pobal's Role

Pobal is a partner member of the YouthPact consortium which is the Quality and Impact Body for 'Objective 2.1 - Children and Young People' of the PEACE IV Programme. YouthPact is a cross-border partnership made up of four organisations: Co-operation Ireland (CI) (Lead Partner), Ulster University (UU), the National Youth Council of Ireland (NYCI) and Pobal.

The role of YouthPact is one of impact support and quality assurance working with the projects directly working with young people aged 14-24 years across the 12-county cross border region. The objective of this initiative is to enhance the capacity of young people to form positive and effective relationships with others of a different background and make a positive contribution to building a cohesive society. The Programme works with 7,400 young people who are most marginalised and disadvantaged in completing programmes which develop their soft skills and a respect for diversity.

Key Achievements in 2021

Throughout 2021, the YouthPact consortium continued to support the PEACE4Youth projects to deliver their projects through the challenges being encountered as a result of the COVID-19 pandemic. Supports being provided had to be adapted for online delivery.

Key achievements included:

- › The development, production and rollout of a new mental health resource entitled "Kicking". This Mental Health and Wellbeing Programme for Young People was piloted and delivered to a number of youth organisations for further roll-out.
- › Delivery of a North-South Youth Work Managers Event, February 2021.
- › Delivery of 'Life Maps' training to Youth Workers, July 2022.
- › Production and release of 'At the Threshold: Youthwork through the COVID-19 pandemic'-2021 (Policy Paper).
- › Production and release of 'Young Voices Something to say about PEACE PLUS' – 2021 (Policy Paper).

- › Delivery of 'Fire in the Belly- Young Women Peace and Security', October 2021.
- › Delivery of Young Voices 6 – Something to say about PEACE PLUS, May/June 2021.

COVID-19 – Supports in 2021

For much of early 2021, YouthPact continued to adapt to COVID-19 restrictions by delivering supports, trainings and meetings online and in ways which were compliant with restrictions at any one time. YouthPact also designed and delivered some COVID specific supports to include, for example:

- › Production and release of 'At the Threshold: Youthwork through the Covid-19 pandemic'-2021 (Policy Paper).
- › Delivery of 'Wellness and Wellbeing within Youthwork teams and projects during Covid-19'.

TidyTowns

Description of Programme

The Department of Rural and Community Development (DRCD), as part of its overall commitment to the annual TidyTowns competition (delivered in conjunction with SuperValu), provided a grant allocation to active TidyTowns competition entrants in 2019 for spend in 2020 and announced a further round of funding in 2020 for allocation in 2021.

Funding provided was to support the enhancement activities undertaken by local TidyTowns Committees across the country.

Pobal's Role

Pobal supported the Department of Rural and Community Development with the administration of this initiative. The timeline for eligible spend was extended into 2021 due to impacts of COVID-19.

Key Achievements in 2021

- › In the first half of 2021, 823 out of 987 groups eligible to apply under the 2021 TidyTowns Competition received a grant of circa 1,000.
- › Additional funding was announced in September 2021, to support TidyTowns groups which entered the 2021 competition but who were not previously eligible for funding. A total of 43 groups out of 53 submitted an application and received funding of €1,000 each.
- › A call for groups to apply under the 2022 TidyTowns Competition was issued in December 2021 with applications due to be processed in 2022.

Town and Village Renewal Scheme

Description of Programme

The Town and Village Renewal Scheme (TVRS) 2021 supported small to medium capital projects which enhance the environment of town or village centres. Grant funding for projects ranged from €20,000 to €500,000. The Scheme is funded by the Department of Rural Community Development (DRCD) and administered via the Local Authorities. The 2021 Scheme placed particular emphasis on projects supporting remote working and enhancing town centre-living as outlined in 'Our Rural Future – Ireland's Rural Development Policy 2021-2025'.

Pobal's Role

Pobal's role was to undertake an administration check and appraisal of the 167 application forms for the 2021 Town and Village Renewal Scheme.



Case Study

**LGBT Champions
Sláintecare Integration Fund
Department of Health**

The Project and Organisation

LGBT Ireland is a national charitable organisation that works to improve the rights, visibility and inclusion of LGBT+ people and their family members.

One of its services is the LGBT+ Champions Programme, a training and support programme for health and social care staff working with older people. The programme's aim is to address the inequalities of access to health and social care services experienced by older LGBT+ people, by equipping staff to deliver care in a more appropriate way. In Ireland, as LGBT+ People get older they are often forced into the closet due to the fear of not being accepted and if they can't be open about who they are with their health professionals, then their mental and physical health may be at risk.

The LGBT Champions Programme develops the awareness, confidence, competence and commitment of the health and social care professionals working in older age services, so they can transform the care experience of older LGBT+ people to one of inclusion, respect and dignity. The Programme builds on the professionals' existing knowledge, expertise, skills and attitudes by training, empowering and supporting individual LGBT+ Champions within key health and social care support services.

An LGBT Champion is someone who, through the Champions training programme, is trained and empowered with the understanding and skills needed to increase the visibility, respect, awareness and knowledge of the issues facing LGBT+ older people.

Pobal's Role

Pobal's key responsibilities include financial management, grantee support, (support sessions and one-to-one support to ensure successful project outcomes), the development of a monitoring framework across the programme and analysis of outputs and outcomes.

Impact of funding or programme supports on target group/individuals

LGBT+ Champions create change in the healthcare system, making LGBT+ older people visible, safe and assured that they will be accepted even at their most vulnerable time, so that they can go on to live happier, healthier lives as part of their communities.

The programme builds on the professional knowledge, skills and attitudes of Health Care Professionals by placing this expertise at the heart of the Championing process. This is done through a combination of training, network events, ongoing mentoring and the support the development of an action plan, access for all Champions to an online portal containing resources and information as well as forums to facilitate collaboration and the sharing of good practice.

This empowers the Champion to create a safe, inclusive and enabling environment where an older LGBT+ person can feel comfortable being who they are, where they can talk about things that matter to them such as their partner, their family, their history and where they can be treated in a way that respects their dignity. The Champion will be able to help the older LGBT+ person know that they are not going to be judged and that they are part of a more inclusive care system. The Champion will, in turn, be better equipped to do their job, resulting in better relationships and better health outcomes.

The LGBT+ Champions Programme was successful in delivering the intended outcomes for participants, stimulating change within services, being a cost effective way to address the problem of low visibility of LGBT+ awareness in older people's services and demonstrating improved care. An unexpected outcome was seen in staff members within services sharing their own experiences as LGBT+ people with the Champions, indicating that having visible LGBT+ Champions made them feel safe to come out.

LGBT Ireland also kept older members of the LGBTI+ community at the centre of their work through an online social group and tele-friending service specifically to address heightened isolation and loneliness and the launch of podcast series 'Invisible Threads' which gave a platform to older members of the LGBTI+ community to open up about the experience living as a LGBTI+ person in a less accepting Ireland.

- › In 2021, 55 Champions were trained at 6 Online Training Events.
- › 160 health and social care professionals were impacted through LGBT+ awareness raising activities.
- › 100% of participating health care staff reported feeling confident in improving their own practice towards addressing the specific health and social care needs of LGBT+ people.
- › 95% of Champions achieved improvements in inclusivity measures within their service.



The loneliness of the lockdown is nothing towards the loneliness that I had before I came out. I found even though I was with a lot of people in social groups, I was a lot lonelier internally when I was in my own private closet than when I was in lockdown.

Project participant





Early Learning and Care

Pobal administers funding programmes and a range of supports for Early Learning and Care (ELC) and School Aged Childcare (SAC) services on behalf of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY).

Pobal also provides a range of supports and services to the Early Years sector including; dedicated teams ensuring the flow of funding to the sector, information on programmes and developmental support programmes for quality, access and inclusion and sustainability.

Parents and guardians are also supported by a dedicated Parents Services contact centre for applications under the National Childcare Scheme (NCS) and supported by the Better Start and Early Years Operations teams in relation to the Access and Inclusion Model (AIM).

Responding to the challenge of sustaining services for parents and children in the context of the COVID-19 National Health Emergency, Pobal supported the DCEDIY to channel operational funding (COVID Impact Support Fund and the COVID-19 Operating Support Payment (COSP)) and additional capital measures including the Playing Outside and Ventilation Grants throughout the year. Pobal also supported the DCEDIY to begin the initial scoping and project planning for the ground breaking new Core Funding Programme announced in Budget 2021.

Early Years Sector Supports

Better Start Service - Supports to

National Programmes and Quality Development



Description of Programme

Better Start National Early Years Quality Development

Better Start National Early Years Quality Development is an initiative to promote and enhance inclusive high-quality Early Learning and Care (ELC) for children from birth to six years of age in Ireland.

Pobal's Role

Pobal hosts Better Start National Early Years Quality Development on behalf of the DCEDIY and provides a range of associated management and support services. Pobal does not have a remit to disburse funding under this Programme.

Key Achievements in 2021

- › Early Years Specialists carried out a total of 1,860 engagements with settings during 2021. Early Years Specialists provided remote mentoring supports and conducted priority on-site visits in Early Learning and Care settings. Work continued through blended mentoring via phone, email and Microsoft Teams.
- › Following a number of webinars and direct phone follow up with settings, 13 Early Learning and Care settings in Dublin North East Inner City (NEIC) engaged with quality development and/or Continuous Professional Development (CPD) training through Better Start.



Pictured: Cocoon Childcare

Case Study

Better Start National Early Years Quality Development engagement with Cocoon Childcare Ltd

Department of Children Equality Disability Integration and Youth (DCEDIY)

Better Start National Early Years Quality Development is an initiative to promote and enhance inclusive high-quality, Early Learning and Care (ELC) for children from birth to six years of age in Ireland. Working in partnership with Early Learning and Care (ELC) providers to implement the national quality and curriculum frameworks, *Sólta* and *Aistear*, primarily using the *Aistear Sólta Practice Guide* (NCCA, 2015).

The Project and Organisation

Better Start Quality Development Service and Cocoon Childcare Ltd.

Pobal's Role

Pobal hosts Better Start National Early Years Quality Development on behalf of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and provides a range of associated management and support services.

Impact of funding or programme supports on target group/individuals

A key achievement was the engagement of Cocoon Childcare Ltd with Better Start Quality Development Service (Multiple Settings) commencing in July 2019 and concluding March 2021. Cocoon Childcare is a large group early learning and care (ELC) provider, with a total of 14 settings throughout Leinster. Cocoon management made a decision to engage all of its settings in the Better Start Quality Development Service over from 2019 – 2020. Given the impact of COVID-19, this process was extended to March 2021, as a result of the COVID-19 lock-down restrictions impacting ELC and School-Age Childcare (SAC) settings. Three Pillars of Practice (Aistear Síolta Practice Guide) were selected as key quality development focus areas:

1. Nurturing and Extending Interactions 2. Supporting Transitions 3. Planning and Assessing.

The importance of the role of a Quality Lead Person and non-contact time in the progress and sustainability of quality development was adopted by Cocoon Childcare.

During this time four Better Start Early Years Specialists worked across the 14 settings to implement a number of mentoring strategies through onsite and blended mentoring processes that focused on quality practice development. These included;

- › Community of Practice Days.
- › Online training webinars.
- › NSAI Síolta, Aistear & the Practice Guide training (onsite and online).
- › Individual e-mentoring sessions.
- › Reflective Practice and the use of self-evaluation tools.
- › Action planning tools.

This pilot model of multiple setting engagement has been documented and analysed, paving the way for future engagements of this nature. Quality development was enhanced and had a positive effect on reflective practice in the settings through the facilitation of discussions by the Early Years Specialist and the provision of a variety of resources.

- › The Quality Development (multiple settings) engagement impacted a total of 14 settings across Cocoon Childcare Ltd.
- › There was an introductory Community of Practice (CoP) Day, which identified the structure of the four CoP days. The 3 Operation Team Managers and the 14 Setting Managers attended.
- › Four CoP sessions took place onsite in one of the settings, with the three Operation Team Managers, 14 Setting Managers and 14 Quality Lead Persons (QLP) in attendance.
- › Three Operations Team Managers, 14 ELC Setting Managers, 14 QLP and over 250 Early Years Educators engaged over the duration of the engagement.
- › Over 250 Early Years educators and managers received the NSAI Síolta, Aistear & the Practice Guide training as well as Better Start's training on Planning and Assessing.



The curriculum training webinar was a fantastic opportunity in supporting all staff gain knowledge surrounding the planning cycle, and successfully implementing the new curriculum planning templates within all centres. This training also provided staff teams with a greater understanding of the various approaches in documenting children's learning, which is visible within the care environments and children's journals.

Operations Team
Cocoon Childcare Ltd.

Early Years Provider Centre

Description of Supports

The Early Years Provider Centre (EYPC) is a dedicated unit, established to provide specialised supports to Early Learning and Care (ELC) and School Aged Childcare (SAC) service providers in the delivery of Department of Children, Equality, Disability, Integration and Youth (DCEDIY) funded programmes. The three main functions of the EYPC are to:

- › Provide a channel for Service Providers to access information and support about DCEDIY funded programmes.
- › Administer user accounts on the Early Years HIVE
- › Process child registrations and applications for DCEDIY funded programmes, made by ELC/SAC providers.

Key Achievements in 2021

- › 77,426 contacts (email, phone, Early Years HIVE cases) were administered. A further 75,893 activities including child registrations, account maintenance and programme applications were processed.
- › Readiness for the new cycle of DCEDIY funded programmes was planned and delivered including communications and supports to service providers.
- › Worked closely with the Compliance team to support service providers in implementing outcomes of compliance inspections.
- › Provided and verified service provider data checks in line with DCEDIY rules and requests.

COVID 19 Supports

The EYPC supported the range of initiatives and programmes implemented by the DCEDIY in relation to COVID 19. High levels of force majeure closure applications, in tandem with the COVID-19 Operating Support Payment (COSP) applications, were also processed by the team in response to COVID-19 related closures.

Integrated Case Management

Description of Programme

Pobal's Integrated Case Management (ICM) Service is a national financial sustainability and governance support service for Early Learning and Care (ELC) and School Aged Childcare (SAC) Service Providers. It is a collaboration with Department of Children, Equality, Disability, Integration and Youth (DCEDIY), City and County Childcare Committees (CCCs) and ELC / SAC Service Providers.

Pobal aims to contribute to government policy by improving control and assurance at programme and national level to ensure that the early learning and care delivery system is accountable and fit for purpose in delivering outcomes for children and their families.

While Pobal's Integrated Case Management Service provides this support to all ELC / SAC Service Providers, it has a particular focus on community service providers.

Pobal's Role

Pobal continued to progress and develop the Integrated Case Management service in 2021 as part of its Service Development Plan which aims to provide a more proactive, systematic and dedicated service to ELC/SAC Service Providers.

Pobal actively engages with City and County Childcare Committees (CCCs) in the case management model to provide a consistent approach and a shared service for providers nationally.

Key Achievements in 2021

- › The National Sustainability Analysis Framework (NSAF) was launched by DCEDIY in May 2021 and became part of Pobal's proactive case management model.
- › Throughout 2021, the Integrated Case Management team engaged with the City and County Childcare Committees and DCEDIY in a Case Management Working Group. This group provided training and support to improve consistency and effectiveness of Case Management processes, policies and procedures between key stakeholders.
- › Over the course of 2021, the ICM service provided supports to approximately 300 organisations on a range of challenging sustainability, management, legal and governance issues.

City and County Childcare Committees (CCCs) and National Voluntary Childcare Organisations (NVCOs)

Description of Programme

There are 30 City and County Childcare Committees (CCCs) who operate as local agents of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and support the delivery of Early Education and Childcare Programmes at a local level. Seven National Voluntary Childcare Organisations (NVCOs) work at a national level to support their members' Early Years' services.

Pobal's Role

Pobal undertakes an oversight and financial management role with the CCCs and NVCOs. Through its Integrated Case Management (ICM) service, Pobal's team of Development Coordinators (DCs) works collaboratively with these organisations to deliver the Department of Children, Equality, Disability, Integration and Youth's (DCEDIY) annual priorities.

In co-operation with the DCEDIY, Pobal contributes to the development of the annual Statement of Work (SOW) for CCCs and to the consolidation of core priorities/bespoke actions for the NVCOs. The development of the related guidelines and supporting documentation is also under the remit of Pobal.

Pobal undertakes the appraisal of Local Implementation Plans submitted by the organisations making recommendations to the DCEDIY on funding decisions. Throughout the year, Pobal Development Coordinators review quarterly, mid-year and year-end reports, checking on progress and performance and identifying trends and challenges across the organisations. Summary reports, including analysis, are provided to the DCEDIY four times during the year. Pobal also provides quarterly collated data reports, comprising all CCC reported actions, back to CCCs.

The annual contracting of organisations, including the provision of funding addendum to grant agreements and the release of associated payments, is managed by Pobal. Pobal, in collaboration with the DCEDIY, coordinates and delivers programmatic and thematic briefings for CCCs as required.

The coordinated supports to early years services of concern, in terms of their governance and sustainability, is delivered through a proactive case management function by Pobal in collaboration with CCCs. CCCs are case managed in their own right with Pobal providing direct supports and intervention as identified.

Key Achievements in 2021

City and County Childcare Committees (CCCs)

- › 30 CCC 2021 Grant Agreements issued and managed.
- › Parent and Toddler 2021 Grants coordinated and contracted with CCCs.
- › Childminder Development Grants 2021 coordinated and contracted with Meath CCC.
- › Childminder Development Officer (CMDO) 2021 coordinated and contracted with 6 CCCs.
- › 30 CCC 2022 Local Implementation Plans appraised.

National Voluntary Childcare Organisations (NVCOs)

- › 7 NVCO 2021 Grant Agreements issued and managed.
- › NVCO 2021 Quarterly Progress Reports reviewed by Development Coordinators.
- › 7 NVCO 2022 Implementation Plans appraised.

Early Years Funding Programmes

National Childcare Scheme (NCS)



Description of Programme

The National Childcare Scheme (NCS) is a national scheme of financial support for parents towards the cost of quality childcare. It is the first statutory entitlement to financial support towards the cost of childcare and will replace the existing targeted childcare subsidisation schemes with a single, streamlined and more user-friendly scheme. Applicants can receive an income assessed subsidy or a universal subsidy. The NCS also provides sponsor subsidies which are targeted to vulnerable families referred by a statutory sponsor body.

Pobal's Role

Pobal was responsible for the development of the NCS and the underpinning innovative ICT system in line with the policy as set out by the (then) Department of Children and Youth Affairs (DYCA).

As Scheme Administrator, Pobal oversees the management and implementation of the NCS and is responsible for providing a professional, cost-effective and efficient service that aligns with the Scheme's policy objectives. In this context, Pobal is responsible for managing a large-scale Contact Centre (Parents Services), processing applications, making payments, maintaining and supporting the ICT system, as well as facilitating reviews, complaints and independent appeals.

Pobal is also responsible for monitoring NCS compliance, and this includes an inspection process for service providers, and an Application Validation process to check self-declared information in NCS Applications.

Key Achievements in 2021

- › 92,232 applications submitted. 93% online and 7% offline.
- › 104,915 “CHICKS” calculated.
- › 53,821 unique children with an active weekly claim.
- › 2,936 unique services with an active NCS 2021 budget approval.
- › Established a dedicated Sponsor team in Pobal to support the sponsor offline process, with a dedicated phone line and mailbox to channel sponsor-specific queries.
- › System enhancement to support application validation and recoupment process as part of Pobal's role in monitoring compliance.
- › The co-payment tool was developed and launched in 2021 to support providers to calculate parents' co-payment fees.
- › NCS Compliance Authorised Officers were appointed in 2021, and inspections commenced in June (desk-based) and on-site visits from November 2021
- › A number of reviews and evaluations were also supported by Pobal throughout 2021, including; the 12-month NCS Review, Service Provider & Parent Surveys and review of report, NCS Annual Report.

Parent Services

Description of Service

Parent Services is a dedicated unit, established to provide specialised supports to applicants of the National Childcare Scheme (NCS). There are two main functions of Parent Services:

- › Provide channels for applicants and sponsor organisations to access information and supports, regarding the National Childcare Scheme (NCS).
- › The processing of applications from applicants and sponsor organisations.

Pobal's Role

As Scheme Administrator, Pobal oversees the management and implementation of the NCS and is responsible for providing a professional, cost-effective and efficient service that aligns with the NCS policy objectives. In this context, Pobal is responsible for managing a large-scale Contact Centre, processing applications, as well as facilitating reviewed.

Key Achievements in 2021

- › 67,824 (98.4%) calls answered and 8,444 outbound calls made in 2021.
- › The most common queries supported were in relation to Parents “CHICKS” or assistance with an NCS application.

Early Childhood Care and Education (ECCE) Free Preschool Year Scheme

Description of Programme

The Early Childhood Care and Education (ECCE) provides early childhood care and education for children of pre-school age. Children are eligible to start the ECCE Scheme in the September of the year that they turn three years old. All children are entitled to two full academic years on the ECCE Scheme. The State pays a capitation fee to participating ELC services that provide a pre-school service free of charge to all children within the qualifying age range.

Higher Capitation (HC) is an additional payment made for individual ECCE sessions where the ECCE Room leader holds a qualification recognised as meeting the minimum contract requirements for ECCE (“Higher Cap”) as set out on the published list of ‘Early Years Recognised Qualifications’, (or must otherwise be deemed eligible by the DCEDIY), and have a minimum of 3 years’ experience working in the childcare sector.

Pobal’s Role

Pobal provides a range of services for ECCE including contracting approved providers, administering child registrations, paying providers and on-site compliance checks. Since September 2018, Pobal has had responsibility for processing Higher Capitation applications and making payments to service providers on behalf of the Department of Children, Equality Disability, Integration and Youth (DCEDIY).

Key Achievements in 2021

- › 109,823 approved registrations for the 2020/2021 Programme call year.
- › 104,612 unique children supported for the 2020/2021 Programme call year.
- › 2,405 services with approved Higher Capitation registrations for the 2020/21 Programme call year.
- › During the reporting period, €285,482,979 in ECCE funding was paid to beneficiaries.

Community Childcare Subvention Saver Programme (CCSP)

The Community Childcare Subvention Saver Programme (CCSP) is a targeted Programme which allows disadvantaged or low-income families to avail of childcare at reduced rates. The CCSP Saver Programme amount reduces the cost of childcare and parents pay the balance of the cost of their child’s place.

With the introduction of the National Childcare Scheme (NCS) in November 2019, the CCSP Programme closed for new registrations for the 2021 Programme year. The children who were registered for CCSP in the 2019/20 Programme year and were in attendance retained registrations under the CCSP Saver Programme.

Training and Employment Childcare (TEC) Saver Programme

The Training and Employment Childcare (TEC) Saver Programme was specifically designed to support parents and provide guidance on eligible Education and Training Board training courses as well as certain categories of parents or guardians returning to work, by providing subsidised childcare places. The TEC Saver Programme closed for new registrations on 14 February 2020 and will cease operating in August 2022, at the end of the programme year.

Pobal's Role

Pobal provides a range of services in respect of the CCSP Saver Programme. Both the CCSP and TEC Programmes closed to new registrations in the 2019 Programme call and the Community Childcare Subvention Programme (CCSP) continues to support through 'Saver' status registrations.

Pobal manages and administers core processes of the CCSP/remainder of the TEC Saver Programmes as follows:

1. Contracting service providers.
2. Registration and approval of child registrations.
3. Payments to service providers.
4. Compliance checks on service providers' adherence to Programme requirements (undertaken by Pobal's Compliance Audit and Risk (CAR) Directorate).

Key Achievements in 2021

- › 12,289 approved registrations under the CCSP Saver Programme (CCSP- all strands).
- › During the reporting period, €42,063,374 in Community Childcare Subventions for Savers was paid to beneficiaries.
- › 99 approved registrations processed under the TEC Saver Programme for the 2021 Programme call year.
- › During the reporting period, €599,166 in TEC for Savers was paid.

Core Funding

Description of Programme

Throughout 2021, the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), progressed the development a new funding model for Early Learning and Care (ELC) and School Age Children (SAC) under First 5, the Whole-of Government Strategy for Babies, Young Children and their Families.

Core Funding is a new strand of funding to ELC and SAC services which will form part of the new funding model as recommended by an Expert Group and approved by Government in December 2021.

Core Funding is a payment to providers designed to meet the combined objectives:

- › Improved affordability for parents by ensuring that fees do not increase;
- › Improved quality through, among other things, better pay and conditions for the workforce;
- › Supporting the establishment of an Employment Regulation Order through the Joint Labour Committee;
- › Supporting the employment of graduate staff; and
- › Improved sustainability and stability for services.

This is a new and different way of providing funding to the sector and is intended to support the development of a partnership relationship between providers and the State that reflects the public good dimension of ELC and SAC.

€221 million per year will be available for Core Funding. The application process for Core Funding is planned to open on the Early Years Hive in 2022.

Pobal's Role

Pobal's Role is to manage programme design and implementation including the Ready Reckoner Tool, the Annual Early Years Sector Profile (AEYSP), application and decision-making processes and contracting and payment processes on behalf of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY).

Key Achievements to date

- › Establishment of the Core Funding Project Team with DCEDIY and Pobal.
- › Commencement of business and functional requirements gathering for Phase 1 of the Core Funding Project.
- › Design and development of the Core Funding Ready Reckoner Tool.

Access and Inclusion Model (AIM)



Description of Programme

The Access and Inclusion Model (AIM) is a model of supports designed to ensure that children with disabilities can access the Early Childhood Care and Education (ECCE) Programme in mainstream pre-school settings. Its goal is to empower service providers to deliver an inclusive pre-school experience, ensuring that every eligible child can fully participate in the ECCE Programme and reap the benefits of quality early years' care and education. AIM is a child-centred model, involving seven levels of progressive support, moving from the universal to the targeted based on the needs of the child and the service provider. AIM was established in 2016 and has grown significantly since then.

Pobal's Role

Pobal manages and administers core processes of AIM primarily the application, appraisal and decision-making processes for AIM Levels 1, 5 and 7. Pobal is also tasked with some responsibilities which cross levels and has strived to maintain oversight on a 'whole project' basis to support the delivery of a cost effective and efficient service which avoids duplication or gaps, captures informative data and best serves the children and families availing of AIM support.

Key Achievements in 2021

- › AIM Level 4, 6 and 7 were successfully transferred to the Early Years Platform (EYP/HIVE) in May.
- › Priority on-site visits following a strict protocol, in line with public health advice were undertaken where necessary.
- › A total of 5,230 AIM supports (4,5 and 7) were provided with 2,285 children benefiting from the Programme.
- › The Early Years Learning and Development Unit continued to deliver Hanen Teacher Talk, Lámh and SPEL training through the Learning Management System (LMS).
- › During the reporting period, €18,825,375 in AIM funding was paid to beneficiaries.
- › Pobal also managed and administered AIM Level 3 with €368,532 paid to CCCs and CPD of €151,201 paid directly to service providers.

COVID-19 Supports in 2021

The application process for AIM supports has remained open throughout COVID-19. Better Start AIM Early Years Specialists continued to provide remote mentoring supports and conducted priority on site visits during the year.

Programme Support Payments

Description of Programme

The Programme Support Payment (PSP) is made as a recognition of the additional time required by providers of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) funded Early Learning and Care (ELC) and School Age Childcare (SAC) Programmes, to complete the administrative work associated with the Schemes. The payment also recognises the time required to perform activities outside of contact time with children such as preparing materials for early learning and care sessions and assisting parents in understanding how they might benefit from the various childcare schemes supported by the State.

Pobal's Role

- › Develops and manages the application process for Programme Support Payments (PSP).
- › Calculates the amounts due to participating services.
- › Makes the payments to services and provides a summary and reconciliation to the DCEDIY following the closure of the Programme.

Key Achievements in 2021

- › Funding of €19.4 million was announced for Programme Support Payments (PSP) in June 2021.

Early Years and School-Aged Childcare Capital Programmes

Description of Programme

To support early years' service providers in the community and private sector, annual capital funding is made available by the Department of Children, Equality, Disability, Integration and Youth (DCEDIY). The underpinning principle of the Capital Funding Programmes improve the quality of facilities provided in the community. Capital funding is provided to ensure that settings meet all regulatory requirements, provide childcare places for all age groups and maintain and improve their buildings and outdoor areas to a standard that meets the needs of families in their community.

Pobal's Role

Pobal's Role is to manage the Programme design and build, the application, appraisal and decision-making process and the contracting and payment processes on behalf of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY). Pobal also provides ongoing support and case management to applicants throughout the project life cycle. Pobal administered two Early Years and School Age Capital grants in 2021. The Fire Safety Capital Grant 2021 and the Playing Outside Grant 2021.

1. Fire Safety Capital Grant 2021

The objective of the Fire Safety Capital Grant 2021 was to support childcare service providers with a grant to ensure compliance with building fire safety regulations and standards to meet Tusla re-registration requirements.

Key Achievements in 2021

- › Under the Fire Safety Capital Grant, a total of 639 capital projects were approved funding to a total value of €4,991,963 million.
- › Payments totalling €4,464,257 were dispersed to 576 services in 2021

2. Playing Outside Grant 2021

The objective of the Playing Outside Grant 2021 was to support services to facilitate greater outdoor activities and/or create a new or develop an existing outdoor learning and play space that will support an increase in provision of early learning and childcare outdoors and improve natural ventilation indoors in line with the current National Public Health Strategy.

Key Achievements in 2021

- › Under the Playing Outside Grant 3,689 capital projects were approved funding to a total value of €4,599,500
- › Payments totalling €4,594,678 in grant funding were dispersed in 2021.

3. Legacy Capital Programmes

Pobal continues to manage contractual commitments under the following Programmes:

- › Early Years Capital 2012 to 2019
- › National Childcare Investment Programme (NCIP) 2006 to 2011
- › Equal Opportunities Childcare Programme (EOCP) 2000 to 2006

Sustainability Funding

Description of Programme

Sustainability Funding is provided by the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) for Community Early Learning & Care (ELC) and School Aged Childcare (SAC) Services that have an identified critical issue that puts them at risk of closure. The funding provided will support the ELC/SAC to be sustainable and well governed.

The support must be necessary and of use to prevent future sustainability issues through the assessment and revision of existing ELC/SAC service practices in the areas of:

- › Business modelling & business planning
- › Governance capabilities
- › Compliance with regulatory requirements
- › DCEDIY administration and compliance

The process promotes collaborative working and is designed to be solution focused utilising the skills of City/County Childcare Committees (CCCs) and Pobal. Pobal and the DCEDIY acknowledge the expertise of the CCCs and the benefit of their local knowledge and understanding of the ELC/SACs they support. In order to interrogate the specific situation, the ELC/SAC is supported by the CCC to complete a set of bespoke tools. The flow of that information is defined in the diagram below, harnessing the skills and seeking the opinions of the CCC in reviewing the information in these documents as they are best placed to provide any additional information, commentary and relevant local information.

In 2021 there were 10 Sustainability Funding Strands providing supports in three overarching areas; Preventative Supports, Early Intervention Supports and Transitional Supports.

Pobal's Role

Sustainability Funding is embedded in the concept of Case Management, it is not a standalone process. Pobal has developed the Sustainability Funding process alongside the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) including designing supporting documentation and process templates.

Pobal conducts a business mentoring model coordinated with the City/County Childcare Committees (CCCs) and the service. It includes a deep examination of their business model including fees' lists, staff levels and financial projections.

Pobal gathers all other information on the service for example, geographic setting, Early Years' Programmes, history, issues and governance. Through this process, Pobal identifies if the service may need funding to allow it to be sustainable and a request for this is presented to Department of Children, Equality, Disability, Integration and Youth (DCEDIY). The funding is based on an agreed action plan with the service which allows Pobal and the CCC to continue to work with the service to develop a new business model and improve sustainability.

Key Achievements in 2021

- › 5 services were approved Sustainability Funding
- › 13 applications were approved COVID-19 Impact Support Funding
- › €75,881 was paid out in 2021 under this programme call

Early Years Practitioners Learner Funds

Description of Programme

The 2021 Learner Fund Bursaries funding stream was announced in August 2021 inviting applications from two targeted constituencies:

1. The Early Years' Workers' Graduate Bursary for graduates awarded at Level 7/8/9 on the National Framework of Qualifications (NFQ) and achieved in the academic years 2015 – 2021.
2. The Childminder Bursary for Childminders registered with Tusla holding a Level 5 or Level 6 Award on the National Framework of Qualifications (NFQ) and achieved in the academic years 2015 - 2021.

Pobal's Role

Working collaboratively with the Department of Children, Equality, Integration, Disability and Youth (DCEDIY), Pobal supported the development of the Learner Fund Bursaries' Programme for the 2021 cycle. This included the review and revision of Programme guidelines and templates and the coordination of the process with the City/County Childcare Committees (CCCs).

Following submission of local funding recommendations by CCCs, Pobal completed a high-level check and submitted the proposed county allocations to DCEDIY for decision.

On completion of the contracting process, Pobal made related payments. Progress and financial reporting were monitored and tested during the year.

Pobal gathers all other information on the service for example, geographic setting, Early Years' Programmes, history, issues and governance. Through this process, Pobal identifies if the service may need funding to allow it to be sustainable and a request for this is presented to Department of Children, Equality, Disability, Integration and Youth (DCEDIY). The funding is based on an agreed action plan with the service which allows Pobal and the CCC to continue to work with the service to develop a new business model and improve sustainability.

Key Achievements in 2021

- › Learner Fund Graduate Bursary supported 334 ELC learners to a value of €250,500.
- › Learner Fund Childminder Bursary supported two Childminders to a value of €1,500.



Pictured: Co-operative Childcare Service.

Case Study

Co-operative Housing Ireland

Early Learning and Care Programmes

Department of Children Equality Disability Integration and Youth (DCEDIY)

The Project and Organisation

Co-operative Childcare; operating under the umbrella of Co-operative Housing Ireland (CHI), was established in 2001 and operates three community-based childcare services in Co. Dublin. Co-operative Childcare services are based in Tallaght, Lucan and East Wall and provide Early Learning and Care and School Age Childcare to over 200 children through the Department of Children Equality Disability Integration and Youth (DCEDIY) childcare programmes.

Pobal's role

In August 2018, Co-operative Housing Ireland commissioned an external report to review their childcare services. The report recommended the establishment of a new governance structure to govern and manage all three childcare services as a separate entity from Co-operative Housing Ireland.

Through Pobal Case Management supports, Co-operative Housing Ireland sought advice on how best to manage a transition from the current service model, to an independent entity, as it explored other modes of Governance.

Co-operative Housing Ireland entered Pobal's Case Management process in March 2021. The role of Pobal was to support the organisation in the process of transitioning, by providing a range of supports and expert advice through the Case Management offering available to ELC/SAC service providers across Ireland.

A collaborative approach was adopted with the Board of Management and the Management Team of the organisation to map supports to be provided through a number of key stages:

Stage 1: Information gathering, context setting and Board and Management agreement.

Stage 2: Internal Operational review conducted by Pobal.

Stage 3: Provision of additional information and external advice regarding transitional requirements.

Stage 4: Operational Review results presented to Co-Operative Housing Ireland.

The Operational Review report was critical to inform future decisions on how best to progress the transition of governance arrangements of Co-operative Childcare, from Co-operative Housing Ireland, while providing any prospective new umbrella organisation information on the current operation of the services.

Over a period of 9 months, four meetings and numerous email and telephone supports were provided. Pobal provided key supports to the General Manager with the completion of a variety of service sustainability tools, analysis of these tools and additional advice/information regarding compliance and regulation.



Pictured: Co-operative Childcare Service.

Impact of Pobal Case Management Supports on target group/individuals

The case management supports and information advice provided by Pobal, along with the report drafted by Pobal showing the sustainability position of the group of services, enabled Co-operative Housing Ireland to confidently identify and secure a new governance solution for two of the three sites.

While a challenging task, the nature of the work was proactive and collaborative, with clear communication between both organisations. This will ensure the smoothest transition to the new governance arrangements for two of the three sites from the beginning of the 2022/2023 programme year, with no disruption to childcare provision and minimising the impact on the workforce.



“The support Cooperative Childcare has received from Pobal in the past year has been substantial. Pobal has assisted Co-operative Housing Ireland with accessing, collating and analysing both financial and non-financial data necessary for the deliberation of all options available, to allow Cooperative Childcare transition to a new governance model.

During what could have been a very stressful time, the positive, open communication with Pobal staff allowed for a process which was both supportive and challenging, while remaining respectful throughout

Service Manager
Cooperative Childcare Island Key.

Temporary Wage Subsidy Childcare Scheme (TWSCS: scheme to assist service providers during COVID-19)

Description of Programme

The Department of Children, Equality, Disability, Integration and Youth (DCEDIY) developed the Temporary COVID-19 Wage Subsidy Childcare Scheme (TWSCS) to sustain the Early Learning and Care (ELC) and School Age Childcare (SAC) services in conjunction with the wider Government/Revenue Temporary COVID-19 Wage Subsidy Scheme. The Scheme came into effect on 6th April 2020.

Pobal's Role

Pobal administered the TWSCS on behalf of the DCEDIY with responsibility for the development of processes and systems to administer the Scheme, management of the contracting (Phase 1), processing applications (Phase 2), data quality management, payment calculation, financial reconciliation, payments, providing information and support to ELC/SAC services, as well as compliance and reporting. Over €69 million was channelled to 2210 organisations under this measure in 2020, however following subsequent validation processes some of the funding was found to be overpaid and recoupment processes were instigated in 2021 & 2022.

Key Achievements in 2021

- › Verification checks were carried out in 2021 on a representative sample of organisations to ensure compliance with the rules of the scheme. The verification checks sought to confirm that the TWSCS funding was fully utilised for the intended purpose.

Re-opening Support Grant

Description of Programme

Re-opening Support Grant was introduced by DCEDIY to support ELC/SAC service providers in meeting the public health guidelines in reducing the potential for COVID-19 to spread, in meeting additional staffing needs during the phased reopening period from June 2020, and in recognition of the likelihood of reduced numbers of children attending ELC/SAC services initially.

Pobal's Role

Pobal managed the development, delivery and administration of an application and payment solution to the Reopening Support Payment.

Key Achievements in 2021

- › €26,547 in Reopening Support Grants were refunded.

COVID-19 Impact Support Fund 2021

Description of Programme

This fund replaced the COVID-19 Sustainability Fund 2020. The purpose of the COVID-19 Impact Support Fund was to support the sustainability of ELC/SAC services whose viability was negatively affected by the COVID-19 pandemic, by providing funding to offset losses caused by a decrease in occupancy and/or an increase in costs. Sustainability was supported by providing a grant proportionate to the short-term level of loss in 2021 that the service demonstrated through information provided on the application form.

The COVID-19 Impact Support Grant recognised that the cost of delivering services for ELC and SAC providers may be higher due to adherence to public health guidelines and combined with the financial impact of lower occupancy may result in some services becoming temporarily financially unsustainable. This was a fund of “last resort” and was additional to other funding packages provided by DCEDIY, other Government Departments and Agencies for employers and ELC service providers.

Pobal’s Role

- › Reviewed and recommended approval of applications
- › Administered payments
- › Reviewed returns to verify expenditure

Key Achievements in 2021

- › During the reporting period €60,825 in COVID-19 Impact Support Funding was paid to beneficiaries.
- › €18,406 in COVID-19 Sustainability Support Funding was refunded by beneficiaries.

COVID-19 Impact Support Fund 2021

Description of Programme

The COVID-19 Operating Support Payment (COSP) was designed to support services during this challenging period whilst also adhering to public health recommendations. Two strands of funding were available as part of COSP; Standard and Enhanced payments.

The Enhanced payment was intended to support services reliant on parental fees to remain sustainable during the period of high level restrictions, while also meeting the condition of not charging fees for families whose children are not attending the service and support the provider to hold places for children not attending.

Pobal’s Role

Pobal’s management of the COVID-19 Operating Support Payment (COSP) involved the design and implementation of an application process, funding agreement, payments and monitoring of standard and enhanced payments provided to childcare providers.

Key Achievements in 2021

- › Payments totalling €11,981,596 were paid to 1,224 beneficiaries under this programme in 2021.
- › The programme was extended and re-opened to provide continuing support to childcare services during the on-going uncertainty caused by COVID 19.

Grant Programme for Improved Ventilation and Outdoor Play 2021

Description of Programme

Grants for Improved Ventilation and Outdoor Play were introduced in December 2021 for ELC/SAC services. The grant programme for Improved Ventilation and Outdoor Play was introduced by DCEDIY to support services to improve ventilation and air filtration through temporary structural changes and/or the use of mobile HEPA filters. The grant aims to improve natural and mechanical ventilation indoors, on a once-off and exceptional basis given the need to mitigate risks associated with COVID-19 in line with the current National Public Health guidance.

Pobal's Role

Pobal's Role is to manage the Programme design and build, the application and decision-making process and the contracting and payment processes on behalf of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY). Pobal also provides ongoing support and case management to applicants throughout the project life cycle.

Key Achievements in 2021

- › Payments totalling €4,537,500 were dispersed to 2,304 services in 2021.

COVID-19 Helpline

Description of Programme

The COVID -19 Helpline was established by the DCEDIY to deliver supports to service providers nationwide, during out of office hours, on weekends and bank holidays, from 10am to 4pm non workdays via an 1800 telephone support.

Longford and Roscommon CCC staff provided this function to service providers with suspected or confirmed COVID-19 cases in their service. The CCC staff guided and signposted service providers through the process of notification to Tusla and interaction with the Public Health authorities all the while referring to most recent HPSC guidance and available supports on the First 5 website

Pobal's Role

During this reporting period a total of €58,040 was allocated to the relevant CCC's to deliver this service.

Youth Supports

Comhairle na nÓg Development Fund



Description of Programme

Comhairle na nÓg is a forum for input by young people into decision-making on policies and the development of local services by statutory and voluntary organisations.

Pobal's Role

Pobal administers the Comhairle na nÓg Programme on behalf of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), and in cooperation with three Participation Officers, through the Pobal-managed portal. Pobal provides technical support to Comhairlí through the application and reporting processes and manages the payments to the Comhairlí. Pobal's Compliance, Audit and Risk (CAR) Directorate undertakes verification visits to a designated number of Comhairlí on an annual basis.

Key Achievements in 2021

- › Disbursed €690,656 in 2021 to Comhairle na nÓg organisations.
- › Conducted remote (desk-based) verification checks in respect of 4 Comhairle na nÓg grants.

Youth Service Grant Scheme

Description of Programme

Under this scheme, funding for the support of voluntary youth work is made available on an annual basis to 30 national and major, regional, voluntary youth organisations. Under this scheme, funding for the support of voluntary youth work is made available on an annual basis to 30 national and major, regional, voluntary youth organisations.

Pobal's Role

Pobal receives the annual (January – December) allocations for each organisation from the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and makes payments based on quarterly drawdown requests received from the youth organisations. In 2021, Pobal successfully administered payments under five schemes within the Youth Services Grant Scheme umbrella.

Key Achievements in 2021

- › During the reporting period, €15,396,523 was paid to 30 Youth Services



Annual Financial Statements and Directors Report

Pobal Company Information

Registered Office (as at December 31st, 2021)

2nd Floor Ormond Building
31-36 Upper Ormond Quay
Dublin 7, D07 N5YH

Telephone: 01-511 7000
www.pobal.ie

Company Registration Number:

194360

Revenue Charitable Status Number:

CHY11102

Charities Regulatory Authority Registered Charity Number:

20029609

Directors

- › Rosarii Mannion, Chairperson
- › Patricia Ball-O'Keeffe
- › Ann Hanley
- › Tom Lavin
- › Molly Buckley
- › Catherine Lynch
- › Fintan Breen
- › Donna Creaven
- › Ciaran Reid
- › Iseult White

As at December 31st, 2021

Retirements/resignations during 2021

The following directors retired at the Annual General Meeting held on September 20th 2021: Prof. Deiric Ó Broin, Dr. Breda McTaggart, Mr. Niall Garvey, Mr. John Curran.

Lindsay Malone resigned as a Director on the 29th September 2021.

Chief Executive Officer

Anna Shakespeare

Company Secretary

Declan Ryan

Bank

Bank of Ireland
Lower Baggot Street
Dublin 2, D02 Y754

Solicitors

Beauchamps
Sir John Rogerson's Quay
Dublin 2, D02 KV60

Auditors

Comptroller & Auditor General
3A Mayor Street Upper
Dublin 1, D01 PF72

Governance Statement & Directors' Report

The Board has pleasure in presenting their annual report, together with the audited financial statements of the company for the year ended 31st December 2021 (the “Financial Statements”).

Since the commencement of the Charities Act (2009) in October 2014 and the implementation of the Statement of Recommended Practice for charity accounts (SORP), the words “directors” and “charity trustees” can be used interchangeably and mean the body of people who are responsible for the governance of the organisation. For the purposes of this report and these accounts, Pobal has chosen to use the term “directors” to describe its governance structures and those appointed to the Board.

Objectives and Activities

Pobal works on behalf of Government to support communities and local agencies toward achieving social inclusion outcomes. Pobal does this by managing funding and providing supports for relevant Government funded programmes.

Pobal administers related programmes on behalf of the Department of Rural and Community Development, Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and the Department of Social Protection, as well as the Department of Health, HSE and a number of EU bodies. Further details on each Departmental programme are set out in the Programmes Managed section below. Pobal works in the areas of social inclusion, early childhood care and education, local and community development, peace and reconciliation, equality, labour market supports, and education and training.

Strategic Planning

In January 2021 the Board commenced the development of Strategic Plan 2022 – 2026 and during 2021 it reviewed its vision, mission and objectives as part of this process. It is the Board's intention to publish Strategic Plan 2022 – 2026 in early 2022. During 2021 Strategic Plan 2018 to 2021 was current and the statement of Vision, Mission, Strategy and Goals are those which were current during 2021.

Vision

Our vision is one in which Pobal, Government and communities work effectively together to create a cohesive and inclusive society. We work to ensure that resources and supports are targeted to meet community needs. Our core role in delivering this vision is through providing an effective programme and grant management service for the Irish Government.

Mission

Our mission is to work with Government and local and national community organisations to combat social exclusion and to improve outcomes for communities, families, individuals and children. We work to provide an efficient and robust programme and grant management service for the Irish Government. This work is underpinned by high standards in accountability of allocations and financial management, and ongoing support to all those we serve.

Strategy & Goals

Pobal is committed to providing a highly effective service for managing Government grants and payments to communities and for ensuring these funds are used effectively. Strategic Plan 2018 to 2021 outlines the environment within which Pobal operates, the vision and mission of the organisation, the principles by which Pobal works and the strategic goals and objectives Pobal aims to achieve to ensure that Pobal is lean, fit for purpose and responsive to the future needs of communities and stakeholders.

Under the current Strategic Plan Pobal has categorized our work into four overarching Goals:

1. To provide high quality financial and operational management of grants
2. To support local and national community organisations in their delivery of Government-funded services
3. To support Government in its decision-making and in its setting of programme priorities
4. To develop our company as a high quality, accountable & skilled vehicle for meeting Government and community needs

Specific detailed objectives have been associated with each Goal, which illustrate the specific work carried out under each Goal.

Governance

Pobal was incorporated in October 1992 as a Company Limited by Guarantee (“CLG”), having no share capital and commenced operation in November 1992 (the “Company”). At the Annual General Meeting (“AGM”) in July 2005, the directors agreed to change the name of the Company and amended the Memorandum and Articles of Association. The name was officially changed from Area Development Management Ltd to Pobal on September 8th 2005.

The Board is accountable to the Minister of Rural and Community Development and operates to best practice corporate governance principles in line with the guidelines set out in the Code of Practice for the Governance of State Bodies as issued by the Department of Public Expenditure and Reform (“DPER”) in August 2016 (the “Code of Practice”). It is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. It is also responsible for the system of internal control and for putting in place processes and procedures for ensuring that the system is effective.

The regular day-to-day management, control and direction of the Company is the responsibility of the Strategic Leadership Team (“SLT”) and the Executive Management team (“EMT”). The SLT and EMT follow the broad strategic direction set by the Board, and ensure that all directors have a clear understanding of the key activities and decisions relating to the Company and of any significant risks likely to arise. The Chief Executive Officer (“CEO”) acts as a direct liaison between the Board and management of the Company.

Board Responsibilities

The work and responsibilities of the Board are set out in the Company's Memorandum and Articles of Association which are the main governing documents of the Company. In July 2021 the Board approved the Corporate Governance Manual. The Manual brings together the standing orders and policies and procedures for corporate governance into one reference point, in a format which is clear, readily accessible and can be kept under regular review by the Board. It includes the terms of reference of the three Board Sub-committees.

These documents are supported by a number of other governance publications, in particular, the Code of Practice for the Governance of State Bodies and the Charities Governance Code, which provide guidance for the Board on how to effectively discharge its duties. The Code of Practice states that the Board should adopt a formal schedule of matters specifically reserved for it for decision. The Board approved a revised Schedule in July 2021. The schedule is fully compliant with the requirements of the Code of Practice and includes the following:

- › Strategy and Corporate Plan
- › Financial reporting
- › Internal controls and corporate governance
- › Contracts exceeding a certain threshold
- › Delegated authority to Board Sub-committees and the CEO

At this time the Board also approved a Scheme of Delegation of Accountability to the CEO which defined matters which are delegated to management. This includes:

- › Preparing and submitting Strategic Plans for Board consideration
- › Preparing and submitting to the Board an annual plan and budget for approval
- › Ensuring the maintenance of a sound system of internal controls
- › Overseeing overall financial performance
- › Establishing a unified management structure

The responsibilities which the Board must discharge in relation to the Financial Statements of the Company are laid out in the 'Statement of Directors' Responsibilities'.

The Board are provided with regular updates in respect of all areas of the business. Reports from the Chief Executive Officer and Chief Financial Officer are circulated to the directors in preparation for Board meetings.

Decisions are made by the Board once all relevant information has been laid before them and following due consideration of the risks identified using a risk management process. Through the Company's Risk Management Policy and set of internal controls, the Board identify, assess, manage and control risk.

The Board have a code of conduct which they adhere to as well as a conflict of interests policy. The Board reviewed the code of conduct and conflict of interests policy in 2021. There is a requirement for each director to disclose at meetings any interests which conflict with business under discussion and/or for decision. In addition, Board members comply with all requirements under the Ethics in Public Office Act 1995.

All directors have access to the advice and services of the Company Secretary who is responsible to the Board for ensuring compliance with Board procedures.

Board Structure

The Board consists of a Chairperson and 15 other directors, all of whom are appointed by the Government of Ireland. In line with the Company's Articles of Association, one quarter of the directors of the Company are required to retire at every AGM. New directors are appointed by the Government following a process supported by the Department of Rural and Community Development and the Public Appointments Service.

New directors, on their appointment, are provided with an induction and extensive briefing on the Company and its operations. Ongoing development and training are also provided to the Board as required.

Gender Balance in the Board membership

As at 31st December, the Board had seven (70) % female and three (30) % male members, with six positions vacant. The Board therefore did not meet the Government target of a minimum of 40% representation of each gender in the membership of State Boards at year end but prior to the AGM the Board was compliant. The following measures are in train to maintain and support gender balance on this Board:

- › The Department of Rural and Community Development commenced a Board recruitment process to fill the six vacancies after the AGM.
- › The Board will keep gender balance on the Board under review and will advise the Minister accordingly

The Board met nine times in 2021 and the table below details the appointment and retirement dates for the directors who served during 2021:

| Director | Role | Date appointed | Date resigned/ retired |
|------------------------|--------------|----------------|---------------------------|
| Rosarii Mannion | Chairperson* | 07/12/2020 | - |
| Deiric Ó Broin | Chairperson | 21/10/2013 | 20/09/2021 |
| Patricia Ball-O'Keeffe | Director | 07/12/2020 | - |
| Ann Hanley | Director | 07/12/2020 | - |
| Tom Lavin | Director | 13/12/2016 | - |
| Molly Buckley | Director | 13/12/2016 | - |
| Catherine Lynch | Director | 07/12/2020 | - |
| Dr. Breda McTaggart | Director | 22/10/2018 | 20/09/2021 |
| John Curran | Director | 22/10/2018 | 20/09/2021 |
| Niall Garvey | Director | 22/10/2018 | 20/09/2021 |
| Donna Creaven | Director | 22/10/2018 | - |
| Fintan Breen | Director | 22/10/2018 | - |
| Lindsay Malone | Director | 21/10/2019 | 29/09/2021 |
| Ciaran Reid | Director | 21/10/2019 | - |
| Iseult White | Director | 07/12/2020 | - |

* Appointed as Chairperson on the 20th September 2021

External Review of Board Effectiveness

The Code of Practice for the Governance of State Bodies requires the Board of each State body to carry out an external evaluation of its performance and that of its Sub-committees every three years. In compliance with this requirement the Board retained Board Excellence to assess the current level of Board effectiveness and performance relative to relevant governance standards and board best practices.

The Board approved all the recommendations in the Report, including the establishment of the Programme Oversight Committee and the Governance and Sustainability Committee and the retention on the Audit, Finance and Risk Committee. The Board established the Board Implementation Committee to oversee the implementation of the changes.

1. Audit, Finance & Risk Sub-committee (AFR)

At 31st December 2021 this Sub-committee comprised two directors and three independent members. The Board approved revised terms of reference for the Committee in March 2021. The purpose of the Audit, Finance and Risk Committee is to oversee, on behalf of the Board, the integrity of the financial reporting controls and procedures implemented by management. The Committee is also responsible to the Board for ensuring that an effective Risk Management System is in place and for monitoring compliance with the Code of Practice for the Governance of State Bodies.

The members of the AFR at 31st December 2021 were: Mr Fintan Breen, Mr Niall Garvey, Ms Iseult White, Ms Evelyn Fitzpatrick and Ms Helen Keogh. Prof. Deiric Ó Broin and Dr Breda McTaggart retired as committee members in March 2021. Mr Niall Garvey was Chair of the AFR until September 2021. Mr Fintan Breen was appointed Chair of the AFR in October 2021.

The AFR met six times in 2021.

2. Programme Oversight Committee

The Programme Oversight Committee was established in March 2021. At 31st December 2021 it comprised of five directors and two independent members. The role of the Committee is to maintain oversight of all Pobal programme areas. The Committee ensures the necessary reports and assurances are provided by the Management Team for each programme area to strengthen accountability for the efficient use of resources and support better informed and longer-term decision-making which reflects the objectives of the Strategic Plan.

The members of the Programme Oversight Committee at 31st December 2021 were: Mr. Tom Lavin, Ms. Breda McTaggart, Mr. John Curran, Mr. Ciaran Reid, Ms. Ann Hanley, Ms. Molly Buckley and Ms. Catherine Lynch. Ms. Breda McTaggart was Chair of the Committee until September 2021. Mr. Tom Lavin was appointed Chair of the Committee in October 2021. The Committee met five times during 2021.

3. Governance and Sustainability Committee

The Governance and Sustainability Committee was established in March 2021. The role of the Committee is to maintain oversight of corporate governance matters at Board level. The Committee achieves this by maintaining the Board governance documentation; supporting the recruitment of the CEO; and developing and keeping under review the Board Competency Framework to support the chairperson in their engagement with DRCD in relation to Board recruitment. The Committee also acts as a support to the Chairperson in emergency circumstances.

The members of the Governance and Sustainability Committee at 31st December 2021 were: Ms. Rosarii Mannion, Mr. Fintan Breen, Mr. Tom Lavin, Ms. Patricia Ball O'Keefe and Ms. Donna Creaven. The Committee met three times during 2021.

4. Board Implementation Committee

The Board Implementation Committee was established on foot of the adoption of the recommendations in the Board Excellence report and was tasked with preparing proposals for the Board to implement the report's recommendations.

The members of the Board Implementation Committee were Prof. Deiric Ó Broin (Chairperson), Patricia Ball O'Keefe, Niall Garvey, Catherine Lynch, Tom Lavin, Ciaran Reid.

The Board Implementation Committee met four times in 2020 and was closed by the Board in May 2021 as it had completed its work.

Schedule of Attendance, Fees and Expenses

The directors serve on the Pobal Board in a voluntary capacity and receive no fees or remuneration for the time spent carrying out these duties. Travel and subsistence is reimbursed to Directors in accordance with DPER guidelines.

A schedule of attendance at the Board and Sub-committee meetings for 2021 is set out below including expenses received by each member:

| | Board | | Audit, Finance and Risk | | Programme Oversight | | Governance and Sustainability | | Board Implementation | | Travel Expenses |
|------------------------|-------|---|-------------------------|---|---------------------|---|-------------------------------|---|----------------------|---|-----------------|
| | A | B | A | B | A | B | A | B | A | B | |
| Rosarii Mannion | 9 | 9 | | | | | 3 | 3 | | | |
| Prof. Deiric Ó Broin | 7 | 7 | 1 | 1 | | | 2 | 2 | 4 | 4 | |
| Tom Lavin | 9 | 9 | | | 5 | 5 | 1 | 1 | 4 | 3 | €165 |
| Molly Buckley | 9 | 8 | | | 5 | 3 | | | | | |
| Catherine Lynch | 9 | 8 | | | 5 | 2 | | | 4 | 4 | |
| Patricia Ball-O'Keeffe | 9 | 9 | | | | | 3 | 3 | 4 | 4 | |
| Ann Hanley | 9 | 8 | | | 5 | 3 | | | | | €118 |
| Dr. Breda McTaggart | 7 | 7 | 1 | 1 | 5 | 5 | 2 | 2 | | | |
| Fintan Breen | 9 | 8 | 5 | 5 | | | 1 | 1 | | | |
| John Curran | 7 | 7 | | | 5 | 5 | | | | | €294 |
| Donna Creaven | 9 | 4 | | | | | 3 | 2 | | | |
| Niall Garvey | 7 | 7 | 5 | 5 | | | 2 | 2 | 4 | 4 | |
| Ciarán Reid | 9 | 9 | | | 5 | 4 | | | 4 | 4 | |
| Lindsay Malone | 7 | 2 | | | 3 | 0 | | | | | |
| Iseult White | 9 | 8 | 5 | 5 | | | | | | | |

A Represents the number of meetings held during the period the Director was a member of the Board/Committee

B Represents the number of meetings attended during the period

Business Development

The Company is a not-for-profit organisation that manages programmes on behalf of the Irish Government and the European Union (“EU”). It is an intermediary that works on behalf of government to support communities and local agencies toward achieving social inclusion, reconciliation and equality. The Company’s activities and priorities are shaped by the context and policies laid out by Government. While there were many challenges in 2021 the Company maintained a similar level of activity to 2020.

Since COVID-19 was declared a global pandemic in 2019 it has had an enormous impact. COVID-19 has caused significant uncertainty, volatility and supply chain interruptions and has significantly disrupted the global economy. Economic downturns and financial disruptions in the past have resulted in, among other things, decreased Government funding and reduced activity in certain programmes.

In early 2021 the pre-school (ECCE) programme was suspended from January to March because of COVID-19 and the Level 5 restrictions implemented by Government in order to reduce the transfer of infections within the community.

In response to the impact of COVID-19 the Government introduced a number of support funds to assist those sectors most impacted, such as the Temporary Wage Subsidy Childcare Scheme for Early Years workers, the Stability Fund in respect of Social Inclusion organisations and, in 2021, the COVID-19 Operating Support Payment for Early Years service providers. There was significant engagement with Government departments in the designing and implementation of these programmes. In addition, until the end of Q3 2021, Pobal continued to redeploy staff to other Government departments and agencies to assist with the fight against COVID-19.

Throughout COVID-19 government funding has continued to be forthcoming for all the various programmes that Pobal administers. In the final quarter of 2021 and into the 1st quarter of 2022 Pobal has been engaging with various Government departments on new programmes and initiatives. Pobal is confident that these discussions will lead to new work for the Company in 2022. To date due to continued Government support for all the programmes that Pobal administers there has been no significant financial impact. Our administration fee remained stable for 2021 and agreed fees for 2022 are similar to 2021.

A key priority during 2021 was the well-being of our staff and our ability to continue to provide the various services to all our beneficiaries. From March 2020 following the introduction of the Governments COVID-19 restrictions the majority of staff began working from home and continued to do so in 2021.

In line with Government COVID-19 Policy Pobal developed a COVID-19 Response Plan detailing the policies and practices for Pobal to meet the Government’s Return to Work Safety Protocol (launched May 2020) for preventing the spread of COVID-19 in the workplace.

Specific COVID-19 policies, procedures and protocols were put in place to mitigate any risk due to COVID-19 and these were continually monitored and updated during 2021 in line with the changes to public health guidelines. They provide assurance of the controls in place. They include;

- › Pobal COVID-19 Policy Statement is signed by the CEO and outlines our commitment to providing a safe and healthy workplace for all employees and stakeholders
- › Pobal COVID-19 Remote Working Policy
- › Pobal Return to Office Work Induction Training Slides
All staff must complete this training session online before attending a Pobal office
- › Pobal Return to Office Procedure and booking system
All staff attending a Pobal office must complete the COVID-19 Office Attendance form and receive approval before returning to work in an office environment
- › COVID-19 Symptoms at Work Procedure
These procedural documents outline what needs to happen if an employee has COVID-19 symptoms while in the office - one of these was developed for each office location
- › Health and Safety Health Declaration Form which was ultimately integrated into the office attendance form
All staff need to complete this form before any office attendance
- › Standard Operating Procedures (SOP) for Pobal Staff at Non-Pobal Locations
The SOP outlines the procedures staff must follow if attending a non-Pobal location and this was underpinned by a weekly management safety meeting

In addition a number of specific company policies provide assurance regarding the security of our ICT and Data during the time of COVID-19 when people were working remotely. These policies include: Information Security Management Policy, ICT Acceptable Use Policy, ICT Remote Working Policy and the Pobal Data Protection Policy.

UN Sustainable Development Goals

The UN Sustainable Development Goals (SDGs) are designed to provide a 'blueprint' for addressing the many global challenges we face including poverty, inequality, climate change, environmental degradation, peace, and justice. Each of the 17 goals are interconnected and the achievement of one supports the realisation of others. In May 2020, the Pobal Board adopted the UN Sustainable Development Goals, supporting the implementation of the 'SDG National Implementation Plan' through Pobal's service to Government Departments as well as local Government, together translating national policies into tangible action at local levels which are aligned to the SDG objectives. A full assessment and action plan of how Pobal will incorporate the 17 UN SDG into its work internally and externally is to be completed as a priority within the lifetime of Pobal's Strategic Plan 2022 - 2026.

Financial Performance

The key areas of note in relation to the financial performance for 2021 include:

- › Income - €815m was recognised as income during the reporting period compared to €764m in 2020, reflecting an increase of 6.7%. The main reasons for this increase was that childcare services were open for the majority of the year compared to 2020 due to COVID-19.
- › Payments to funded organisations – €765m was paid to organisations during the reporting period compared to €717m in 2020 reflecting an increase of 6.7%. This is reflective of childcare service being open for the majority of 2021.
- › Programme and Project Support Costs – €7.2m was incurred in programme and project support costs during the reporting period compared to €6.6m in 2020. Support Costs relate to costs that are considered to be outside the scope of core programme day to day service delivery and includes bespoke ICT system development and enhancements in respect of individual programmes and beneficiary training & events. The increase from 2020 reflects the ICT development costs in respect of the Early Years Platform.
- › Operating costs – Within the continued growth of Pobal in 2021 it was important to maintain operational efficiency. €41.9m was incurred in operating costs during the reporting period compared to €39.2m in 2020. The main drivers for this increase include:

- Human Resources: The average number of persons working for the Company during the period was 593 compared to 537 in 2020. This increase relates to both operational and programme support staff required to support new activities and deliverables.
- Salaries: The charge for salaries (incl. ER PRSI/ER Pension Contribution) for 2021 was €31.9m which is an increase of €3.7m on 2020. This increase reflects full year salary cost for 2020 new starts, salary increases under the public service agreement "Building Momentum A New Public Service Agreement 2021-2022" and annual increments. The charge includes an accrual for holiday pay owing at 31st December 2021 of €0.59m.
- ICT business improvements: The business growth necessitated additional investment in ICT infrastructure and ICT systems to support the expanding work of the Company and ongoing facilitation of staff working from home in response to the COVID-19.
- Negative Interest: Pobal held higher funds on hand associated with the increase in payments to beneficiaries through 2021. A higher rate of negative interest was charged in 2021

The performance of the Company is set out in the audited Financial Statements and the Notes to the Financial Statements.

Reserves

The Board of Directors designated an operating reserve fund by resolution on 2nd December 2013. The general purpose of this fund is to help to ensure the long-term financial stability of the organisation and position it to respond to varying economic conditions, changes affecting the organisations financial position and the ability of the organisation to continuously carry out its work.

The Board has determined that the appropriate level of reserves is equivalent to three months operating costs which means increasing unrestricted funds from the current level of €4.1 million to €8 million. The level and adequacy of reserves are reviewed at least annually by the Audit, Finance & Risk Sub-committee and this review is brought to the Board for approval as part of the Audited Financial Statements approval process.

Pobal maintains an operating reserves fund to achieve the following objectives:

1. Enable the organisation to sustain operations through delays in agreement on programme service level agreements and possible delays in payments of committed funding without risking ongoing operations
2. Cover potential unforeseen reduced income with ongoing funding commitments and to allow us time to find alternative funding, to fund necessary personnel redundancy programmes or, in the extreme, to cater for the consequential cost of events as a consequence of which the company has to wind down.
3. Promote public and funder confidence in the long-term sustainability of the organisation by preventing chronic cash flow crises that can diminish its reputation.
4. Create an internal line of credit to manage cashflow and maintain financial flexibility.
5. To fund business/strategic or operational development of the organisation such as research and development, ICT infrastructure, information security and the involvement of the organisation in specialised project.

The total reserves of €4.1 million as at 31st December 2021 are designated as unrestricted reserves. Use of these reserves requires the approval of the Board through the Audit, Finance and Risk Subcommittee.

The Board last reviewed the organisations Reserves Policy in July 2021.

Additional Disclosure Required under the Revised Code of Practice for the Governance of State Bodies

- › Short-Term Employee Benefits where Benefits Exceed Specified Thresholds.
A disclosure note has been set out in Note 8 of the Financial Statements.
- › Legal Costs and Settlements.
A disclosure note has been set out in Note 7 of the Financial Statements.
- › No termination payments were made in 2021
- › Consultancy Costs.
A disclosure note has been set out in Note 7 of the Financial Statements.
- › Travel and Subsistence.
A disclosure note has been set out in Note 7 of the Financial Statements.
- › Charitable Donations.
No charitable donations were made during 2021..

Programme Management and Administration

In the reporting period, the Company provided management, administration and support services to 38 programmes for Government Departments, the EU and other bodies.

The programme funding issued by Pobal is a mixture of grants, subventions and capitations. All funding is subject to a contract or grant agreement between the beneficiary and the funding Government Department or Pobal depending on the programme. For the majority of the funding the contract is between the Government Department and the beneficiary, with Pobal providing a range of scheme delivery and funding administration services to and on behalf of the funding Department.

21 programmes involve the management of grants, which are subject to a grant agreement containing the terms and conditions applicable to the grant awarded. Subject to the conditions of the funding programme, grantees may be required to report in both financial and non-financial terms, including expenditure and outputs, on a periodic basis across the life time of the grants. All reporting is reviewed by Pobal to ensure where possible, eligibility of expenditure and satisfactory progress in project implementation.

Pobal operates both a cascade system of audit of grantees, verification of funding and programme compliance checks as specified within service level agreements with the relevant funders. The sampling methodology considers risk management and programme requirements.

Subject to the funded programme and where the grantee organisations are required to submit audited financial statements on an annual basis, Pobal review these financial statements with a view to gaining an understanding of the governance, financial position of the organisation and their compliance with Circular 13/2014 Management and Accountability for Grants from Exchequer Funds.

1. Department of Rural and Community Development

The Company carried out administrative activities on seven programmes and three Dormant Account fund measures on behalf of the Department of Rural and Community Development (Lead Department).

Social Inclusion and Community Activation Programme (SICAP)

SICAP focuses on providing targeted, locally driven interventions addressing the needs of disadvantaged communities in terms of community development, education and training and employment. The Company provided a range of tailored supports to each Local and Community Development Committee (“LCDC”) as well as support to the Local Development Companies who implement the programme. Under this programme, the Company do not have a remit to disburse funding. The programme is co-financed by the European Social Fund.

Community Services Programme (CSP)

CSP supported 431 community based social enterprises and other organisations to deliver essential services, to provide local facilities and amenities and to create employment opportunities for people from disadvantaged groups. The Company provides ongoing development and business supports as required. During the reporting period, €46,067,544 was paid to CSP organisations.

Scheme to Support National Organisations (SSNO)

SSNO provides multi-annual funding to a broad range of national organisations in the community and voluntary sector, with an emphasis on those working with disadvantaged target groups, in support of front-line service delivery. During the reporting period, €5,985,595 was paid to SSNO organisations.

Seniors Alert Scheme (SAS)

SAS encourages community support for vulnerable older people and funds personal monitored alarms through local community organisations. During the reporting period, €3,599,175 was paid to suppliers of the personal monitored alarms and €176,810 was paid to the local community organisations administering the scheme. In 2021, a new system was implemented, and a new round of the SAS was launched.

TidyTowns

The Company supported the Lead Department in administering the “TidyTowns – Caring for our Environment” grant funding to Tidy Towns Committees. €862,958 was paid during the reporting period.

Town and Village Renewal

The Town and Village Renewal Scheme is part of the Government’s Action Plan for Rural Development and Project Ireland 2040. The Scheme is funded by the Department of Rural Community Development and administered via the Local Authorities. Pobal undertook an administration check and appraisal of 167 applications in 2021.

COVID-19 Community and Voluntary Stability Fund 2021

The COVID-19 Stability Fund 2021 (Fund) opened in May 2021 to community and voluntary organisations, social enterprises and charitable organisations who provide supports and services to vulnerable individuals in Ireland on or before the 1st January 2020.

The Scheme focused on organisations providing supports and services Health and Social Care; Child and Family Services; Domestic/Sexual/Gender based violence; Housing/Homelessness; Community Services and the Community Education Sector. During the reporting period, €13,774,559 was paid to organisations under the (Fund) which provided help to those organisations which were suffering financially due to a reduction in their fundraising or traded income. This funding allowed them to continue to deliver eligible critical services to vulnerable people in their community.

Dormant Accounts Fund (DAF) Measures

DAF aims to address disadvantage and promote opportunities for social and economic inclusion, to address educational disadvantage and to support organisations working on behalf of persons with a disability.

1. Dormant Accounts Fund (2021) measure on Awareness Raising Initiatives for Social Enterprise (ARISE). This measure was set up to provide grants to Social Enterprises to help them promote the positive impact they have on their local communities and 50 organisations are being supported. The amount paid out in 2021 was €598,937.
2. Dormant Accounts Fund (2018) measure on training and mentoring for social enterprises. This measure was going through a closure process in 2021. The amount paid out in 2021 was €68,381.
3. Dormant Accounts Fund (2021) to support an Engagement Project on the development of Local Economic and Community Plans (LECP). The aim of the project is to support Local and Community Development Committees to develop meaningful strategies to engage with marginalised communities that are reflected throughout LECP planning, implementation, and review. No funds were paid out under this measure in 2021.

LEADER

LEADER is an EU funded area-based rural development programme. The Company supports the Lead Department in their role as the Programme Manager by providing a range of services including local development strategy, selection/review, undertaking Article 48 verification checks and the development and deployment of the ICT system. . Under this programme, Pobal does not have a remit to disburse funding.

2. Department of Social Protection

The Company administers three Programmes and two Dormant Account fund measures on behalf of the Department of Social Protection (DSP).

Rural Social Scheme (RSS)

RSS enables members of low income farming and fishing communities to do part-time work in, and for the benefit of, their communities. The Company manages the payroll function, as well as operating a helpdesk facility and developing performance indicators for the scheme. During the reporting period, the RSS payroll was €49,964,017.

Tús

Tús is a community work placement scheme which provides long-term unemployed people with short-term work experience in community and voluntary organisations. The Company manages the payroll function. In the reporting period, the Tús payroll was €73,007,028 reflecting an increase of circa 1,400 participants compared to 2020. This increase was due to a combination of some existing participants having their end dates extended and new starters in 2021.

In 2021 initial discussions were held with DSP for the rollout of additional places under the government's Pathways to Work plan. Some existing Tús implementing bodies were awarded additional places in 2021. Further discussion regarding Tus Nua will continue in 2021.

Ability

The Ability Programme provides funding to local, regional and national projects that focus on bringing young people with disabilities between the ages of 15 and 29 closer to the labour market. Ability aims to provide pre-activation supports for young people with disabilities (15-29 years of age) to improve their employability through a range of person-centred supports. Ability is co-financed by the European Social Fund (ESF) During the Reporting Period, €1,596,561 was paid to Ability funded projects.

Dormant Accounts Fund (DAF) Measures

DAF aims to address disadvantage and promote opportunities for social and economic inclusion, to address educational disadvantage and to support organisations working on behalf of persons with a disability.

1. Dormant Accounts Fund (2021) measure to support the employment of people with disabilities.

In quarter 2 applications were sought from community and voluntary organisations who wished to support and improve the employment opportunities (incl. self-employment opportunities) for People with Disabilities. There are two key objectives of this funding:

- To support People with Disabilities to: access employment; improve their career progression opportunities 'in work'; and improve their employment outcomes through education and training.
- To support potential employers to provide employment for People with Disabilities.

45 organisations are being supported and the amount paid out in 2021 was €4,575,539.

2. Dormant Accounts Fund (2020) measure to support and improve employment opportunities for carers and persons with a disability. This measure was going through a closure process in 2021. The amount paid out in 2021 was €1,563,402.

3. Department of Children, Equality, Disability, Integration and Youth

The Company provides a range of services and supports to and on behalf of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), across a range of early learning and care (ELC) and School Age Childcare (SAC) related programmes.

Early Learning and Care (ELC) and School Age Childcare (SAC) Programmes

Community Childcare Subvention Saver Programme

The Community Childcare Subvention Saver Programme (CCS Saver Programme) is a targeted Programme, subventing childcare costs for eligible parents, as a childcare funding support to low income and disadvantaged families. The CCS Saver Programme amount reduces the cost of childcare and parents pay the balance of the cost of their child's place.

Since November 2019, with the introduction of the National Childcare Scheme (NCS), the CCS programme remained closed for new registrations. Children registered for CCS at that point could retain their status under the CCS Saver Programme.

During the reporting period, €42,063,374 in Community Childcare Subventions for Savers was paid to beneficiaries.

Training & Employment Childcare Programmes (TEC) Saver Programme

TEC is specifically designed to support parents/guardians on eligible Education and Training Board training courses, as well as certain categories of parents/guardians returning to work, by providing subsidised childcare places. The TEC Saver Programme closed for new registrations in 2020 and will cease operating once all children have completed their allotted time of the programme or once they move to the NCS programme

During the reporting period, €599,166 in TEC for Savers was paid to beneficiaries.

National Childcare Programme (NCS)

The National Childcare Scheme is a national scheme of financial support for parents towards the cost of quality childcare. The scheme was the first statutory entitlement to financial support towards the cost of childcare and superseded previous targeted childcare subsidisation schemes and provides for “wraparound” ELC/SAC service with other schemes. The NCS provides for a referral process where sponsor agencies secure access through NCS to fully subsidised ELC/SAC services for children on the basis of child development, welfare and other circumstances.

As Scheme Administrator, Pobal is responsible for the management and implementation of NCS in a manner that provides professional, cost-effective and efficient service which aligns with the Scheme’s policy objectives. In this context, Pobal are responsible for managing a large scale contact centre, processing applications, supporting parents and ELC/SAC service providers, making payments, developing, maintaining and supporting the ICT system, as well as facilitating reviews, complaints and independent appeals. In 2021, Pobal introduced compliance functions for NCS including those for ELC/SAC organisation and for applicants/parents.

During the reporting period, €128,930,950 in National Childcare Scheme funding was paid to beneficiaries.

Early Childhood Care & Education Programme (ECCE)

The Early Childhood Care & Education Programme provides early childhood care and education for children of pre-school age. Children are eligible to start the ECCE scheme in the September of the year that they turn 3 years old. All children are entitled to two full academic years on the ECCE scheme. The State pays a capitation fee to participating playschools and daycare services that provide a pre-school service free of charge to all children within the qualifying age range.

Pobal provides a range of services in respect of ECCE including contracting approved providers, administering child registrations, higher capitation applications, paying providers and on-site compliance checks.

During the reporting period, €285,482,979 in ECCE funding was paid to beneficiaries.

Access and Inclusion Model (AIM)

AIM is a programme of supports designed to ensure that children with disabilities can access the ECCE Programme in mainstream pre-school settings. The Company manages and administers core processes of AIM, primarily the application, appraisal and decision making for AIM Level 1, 5 & 7, working in conjunction with Better Start (see below).

During the reporting period, €18,825,375 in AIM funding was paid to beneficiaries.

Early Years and School Age Capital Funding Programmes – COVID-19 Capital Grant 2021

To support early years' service providers in the community and private sector, annual capital funding is made available for specific purposes (e.g. to ensure that early years and school age service facilities meet all regulatory requirements, provide childcare places for all age groups and maintain and improve their buildings and outdoor areas to a standard that meets the needs of families in their community).

During this period, two Capital programmes were developed and administered.

The Fire Safety Capital Programme was introduced to support childcare services to become compliant with Fire Safety Regulations & Standards.

A further capital programme was also introduced in the summer of 2021, to support services to maximise the use of their outdoor spaces - Playing Outside Grant.

Furthermore, additional COVID-19 measures were introduced in December 2021 including the establishment of a helpline service for ELC/SAC providers by Pobal to support roll-out of Antigen test kits for ELC & SAC service providers.

Pobal's role was to manage the programme design and build, the application, appraisal and decision making process and the contracting and payment processes on behalf of DCEDIY. Pobal also provides on-going support and case management to applicants throughout the project life-cycle.

During the reporting period payments totalling €9,058,935 in Capital 2021 grant funding was transferred to beneficiaries.

Legacy Capital Programmes

Pobal continues to manage contractual commitments under the following programmes:

- › Early Years Capital 2012 to 2020
- › National Childcare Investment Programme (NCIP) 2006 to 2011
- › Equal Opportunities Childcare Programme (EOCP) 2000 to 2006

Programme Support Payment (PSP)

The Programme Support Payment is made as a recognition of the additional time required of providers of DCEDIY-funded ELC/SAC programmes to address scheme administration, non-contact and parental engagement activities. Pobal develops and manages the application process and makes calculations and payments.

During the reporting period €18,299,249 in Programme Support Payments were disbursed to beneficiaries across four qualifying schemes (ECCE; NCS; CCS Savers; TEC Savers).

Early Years Sustainability Funding

Early Years Sustainability Funding provided targeted supports as part of Pobal's Integrated Case Management Service to community based ELC/SAC service providers whose viability is under threat.

During the reporting period €33,462 in Early Years Sustainability Funding was paid to beneficiaries.

COVID-19 Pandemic Emergency Measures - 2021

January 2021 began under COVID-19 pandemic Level 5 restrictions and with an immediate need for actions to respond to Government decisions for the Early Years sector to be put in place. The pre-school (ECCE) programme was suspended from January to March, while early learning and childcare services could remain open to offer care to vulnerable children and children of essential workers only. Despite a challenging start to 2021, with ECCE services closed for the first quarter, the remainder of the year stabilised somewhat in relation to COVID-19 supports. Pobal managed an extensive Force Majeure process during the period and developed and administered new COVID-19 funding measures including the following:

COVID-19 Operating Support Payment (COSP)

Due to the ongoing pandemic the ECCE programme was suspended in January 2021 and there was restricted access to other Early Learning and Childcare services to the children of essential workers and vulnerable children. As a result, DCEDIY introduced the Covid 19 Support Payment (COSP) to support services during this challenging period whilst also adhering to public health recommendations. Pobal managed the design, development and administration of an application and payment solution for the Covid-19 Operating Support Payment. During the reporting period, €11,981,596 was paid to beneficiaries under this programme.

COVID-19 Impact Support Fund 2021,

This fund replaced the Covid-19 Sustainability Fund 2020. The purpose of the COVID-19 Impact Support Fund was to support the sustainability of Early Learning and Care (ELC) and School Age Childcare (SAC) services whose viability was negatively affected by the COVID-19 pandemic, by providing funding to offset losses caused by a decrease in occupancy and/or an increase in costs. Sustainability was supported by providing a grant proportionate to the short-term level of loss in 2021 that the service demonstrated through information provided on the application form.

The COVID-19 Impact Support grant recognised that the cost of delivering services for ELC and SAC providers may be higher due to adherence to public health guidelines and combined with the financial impact of lower occupancy may result in some services becoming temporarily financially unsustainable. This was a fund of “last resort” and was additional to other funding packages provided by DCEDIY, other Government Departments and Agencies for employers and ELC service providers. During the reporting period €60,825 in COVID-19 Impact Support Funding was paid to beneficiaries. To note during the reporting period (€18,406) in COVID-19 Sustainability Support Funding was refunded by beneficiaries.

Out of Hours Covid -19 Helpline

The Covid-19 Helpline was established by the DCEDIY to deliver supports to service provider’s country wide during out of office hours, on weekends and bank holidays from 10 – 4pm via 1800 telephone support. In Longford and Roscommon CCCs, staff provided out of hours supports to services with suspected or confirmed Covid-19 cases in their services. They also guided and signposted service providers through the process of notification to Túsla and interaction with Public Health, while also referring to most recent HPSC guidance and available supports on the First 5 website.

During the reporting period, €58,040 was paid to the relevant CCCs via Longford CCC to deliver the service.

Temporary COVID Wage Subsidy Childcare Scheme (TWSCS)

The management of the Temporary COVID-19 Wage Subsidy Childcare Scheme (TWSCS) continued throughout 2021. DCEDIY introduced the Temporary COVID-19 Wage Subsidy Childcare Scheme (TWSCS) to sustain ELC/SAC services in conjunction with the wider Government / Revenue Temporary COVID-19 Wage Subsidy Scheme. Pobal administered the TWSCS on behalf of the Department with responsibility for the development of processes and systems to administer the scheme, management of the contracting, processing applications, data quality management, payment calculation, financial reconciliation, payments, providing information and support to ELC/SAC services, as well as compliance and reporting. During 2021, Pobal worked to close the programme from an applicant perspective which has included resolution of application issues, recoupments and compliance.

During the reporting period under TWSCS, net refunds to Pobal from the early years-service providers amounted €2.249m. This is the net figure for 2021, between payments to the providers and amounts refunded by them or offset against their other contracts in relation to over payments. Initial payments were made on a preliminary basis and were calculated on the basis of active child registrations along with allowances for overhead and minimum payments. It was recognised, by both Pobal and the Department of Children, Equality, Disability, Integration and Youth, that the preliminary calculation process would likely overestimate the amount of money due under the scheme. This was considered necessary to ensure staff could continue to be paid during the pandemic emergency while the systems for calculation were developed. Actual calculations from the application and validation process that was subsequent to the initial payments identified the overpayments. At the end of 2020, the overpayments were €3,450,765 under this scheme. Following further recoupment, together with finalising outstanding subsidies, the overpayments at the end of 2021 stood at €559,220. In addition, verification checks were carried out in 2021 on a representative sample of organisations who availed of the scheme. Verification checks were carried out to ensure compliance with the rules of the scheme as outlined in the funding agreement and the supplementary guidance materials. The verification checks sought to confirm that the TWSCS funding was fully utilised for the intended purpose. As a result of these checks, a further €464,181 will be recouped. Recoupment commenced in 2022.

Grant Programme for Improved Ventilation and Outdoor Play 2021

Grants for Improved Ventilation and Outdoor Play were introduced in December 2021 for ELC/SAC services. The grant programme for Improved Ventilation and Outdoor Play was introduced by DCEDIY to support services to improve ventilation and air filtration through temporary structural changes and/or the use of mobile HEPA filters. The grant aims to improve natural and mechanical ventilation indoors, on a once-off and exceptional basis given the need to mitigate risks associated with Covid-19 in line with the current National Public Health guidance. Pobal managed the development, delivery and administration of an application and payment solution for the programme. During the reporting period, €4,537,500 in COVID-19 Ventilation Grants were paid to beneficiaries.

Reopening Support Payment

Reopening Support Payment was introduced by DCEDIY to support ELC/SAC service providers in meeting the public health guidelines in reducing the potential for COVID-19 to spread, in meeting additional staffing needs during the phased reopening period from 29th June 2020, and in recognition of the likelihood of reduced numbers of children attending ELC/SAC services initially. The Company managed the development, delivery and administration of an application and payment solution to the Reopening Support Payment.

During the reporting period, €26,547 in Reopening Support Payments were refunded by beneficiaries.

Better Start

Better Start is a national initiative established by the Department of Children and Youth Affairs (DCYA) to bring an integrated national approach to developing quality in Early Years Education and Care (EYEC) for children aged from birth to six years in Ireland. The Company hosts the Better Start service on behalf of the DCYA / DCEDIY and provides a range of associated management and support services. Under this programme, the Company do not have a remit to disburse funding.

City & County Childcare Committees (CCCs)

There are 30 CCCs who operate as local agents of DCEDIY to support the delivery of ELC/SAC programmes at a local level. Pobal has a coordination and management role with CCCs and undertakes the appraisal of the annual Local Implementation Plans submitted by the organisations, making recommendations to DCEDIY in respect to funding decisions. Pobal contracts the organisations, makes payments and monitors delivery and compliance. Within the CCC envelope Pobal also administers the Learner Fund on behalf of DCEDIY. Pobal also coordinates the administration and contracting for other small grants and payments for service allocated by DCEDIY to and via CCCs including the Childminder Development Grants, Parent & Toddler Grants and First Aid Responder Grants.

During the reporting period, €11,784,489 Core and Childminding Development funding was paid to the CCCs. Under the Access and Inclusion Model (AIM) Level 3 €368,532 was paid to the CCCs. Also under the Learner Fund measure and other small grants, a total of €526,023 was disbursed in the reporting period.

National Voluntary Childcare Organisations (NVCOs)

NVCOs represent the interests of, and provide support services to early education and childcare service providers and parents nationwide. The organisations work at a national level to support their member early years services. Pobal undertakes a review of Implementation Plans submitted by the organisations, undertakes contracts the organisations, makes payments and monitors delivery and compliance. A total of seven organisations received funding for approved work programmes supporting quality service development and national early education and childcare frameworks.

During the reporting period, €2,515,621 in grants were to seven NVCOs.

Youth Affairs

Comhairle na nÓg Development Fund

Comhairle na nÓg is a forum for input by young people into decision making on policies and the development of local services by statutory and voluntary organisations.

During the reporting period, €690,656 was paid to Comhairle na nÓg organisations.

Youth Service Grant Scheme

Under this scheme, funding for the support of voluntary youth work is made available on an annual basis to 30 national and major, regional, voluntary youth organisations. Under this scheme, funding for the support of voluntary youth work is made available on an annual basis to 30 national and major, regional, voluntary youth organisations.

During the reporting period, €15,396,523 was paid to 30 Youth Services Grant Scheme beneficiaries.

4. Department of Health

The Company administers three Programmes on behalf of the Department of Health.

Healthy Ireland Fund (HIF)

HIF supports innovative, cross-sectoral evidence-based projects and initiatives that aid the implementation of key national policies in areas such as obesity, smoking, alcohol, physical activity and sexual health. During the reporting period, €5,143,597 was paid.

Community Mental Health Fund (CMHF)

The Community Mental Health Fund (CMHF) is a programme of €2.79m that supports local level actions to improve the mental health and well-being of people in the community, and to tackle loneliness and isolation. The CMHF is closely aligned to the Mental Health theme under the Healthy Ireland Fund (HIF), and as a result the CMHF is channelled to local communities via the HIF programme framework. During the reporting period, €111,511 was paid.

Community Resilience Fund

The Community Resilience Fund (CRF) is a Department of Health initiative under the Government's 'Living with COVID-19' plan.

As key element of this plan is a national campaign focused on 'Keep Well', which focusses on five major themes to ensure that people have opportunities within their local community to help themselves keep well. It will encourage community involvement in keeping active, staying connected, switching off and being creative, eating well, and minding your mood.

The CRF is delivered through the Healthy Ireland Fund (HIF) framework and enables Local Authorities, Children and Young People's Services Committees (CYPSCs) and other funded organisations to support activity in local communities and target groups aligned to the 'keep well' themes.

A total of €1,206,229 has been allocated under the CRF.

Healthy Homes Programme (under the Sláintecare Programme)

The Healthy Homes Programme Phase 1 is a Department of Health initiative under the Sláintecare Programme.

The goal of the Healthy Homes Programme Phase 1 is to support people to live in their own home with dignity and independence, for as long as possible, thus avoiding the premature transition into long-term residential care. The Programme's ambition is to enable people to live longer healthier lives in their own home, being and feeling part of their community, by ensuring they are in a suitable living environment, for accessibility, size, safety, and environment, including warmth.

A total of €632,310 has been allocated under the Healthy Homes Programme Phase 1.

Sláintecare Integration Fund

The Sláintecare Integration Fund is part of the Sláintecare Action Plan 2019 that establishes the building blocks for a significant shift in the way in which health services are delivered in Ireland. The Sláintecare Integration Fund focuses on prevention, community care and integration of care across all health and social care settings. During the reporting period, €9,465,291 was paid to supported projects.

5. Department of Transport

The Company administers one Programme on behalf of the Department of Transport.

Upcycling of Bicycles and e Bikes Pilot Initiative

This initiative was launched in quarter 2 and the Department of Rural and Community Development and the Department of Transport are jointly responsible at national level. The initiative is a pilot to develop a scheme for the provision of high quality up-cycled bicycles and e-bikes for those on low incomes and/or most marginalised and disadvantaged, via the Community Services Programme. Pobal's role is to administer the funding and during the reporting period, €339,273 was paid to supported projects.

6. Department of the Environment, Climate and Communications

Community Climate Action Fund 2021-2025 (Strand 2)

This is a new funding programme which was launched in quarter four with an application deadline in January 2022. The purpose of this funding is to facilitate eligible organisations to collaboratively develop supports, tools, know-how and approaches to assist local communities take climate action. The strand focus is on climate education, capacity building and learning by doing – moving beyond 'raising awareness' to build the knowledge, skills, attitudes and values necessary to respond to the challenges of climate change at a community level.

7. Department of Justice

Dormant Accounts Fund (DAF) Measure

DAF aims to address disadvantage and promote opportunities for social and economic inclusion, to address educational disadvantage and to support organisations working on behalf of persons with a disability.

1. Dormant Accounts Fund (2020 & 2021) measure (Kickstart 2 & 3) to support and encourage new and existing social enterprises to create meaningful jobs for people with criminal convictions, as a stepping stone to mainstream employment. Kickstart 2 was going through a closure process in 2021. The amount paid out in 2021 was €107,052 under Kickstart 2. In quarter 4 the application process for Kickstart 3 was opened with closing date in January 2022

8. EU Programmes

The Company administers two Projects; Peace IV and RESET

PEACE IV

Pobal is a partner member of the 'YouthPact' Project on the EU Peace IV Children & Young People's Programme (branded as 'PEACE4Youth'). YouthPact is the Quality and Impact body for this PEACE IV strand. YouthPact is a cross border partnership of four regional organisations including Pobal. Within the 'PEACE4Youth' Programme there are 12 funded projects (including YouthPact). The role of Youth Pact is one of impact support and quality assurance across the whole programme, supporting the other 11 projects who, in turn, work directly with young people, aged 14-24 years, across the 12 Northern counties.

PEACE IV will finish in January 2022.

RESET - Regions for Social Economy Business Development

Pobal is the Irish partner in this EU-wide collaborative initiative along with ACCIÓ / Government of Catalonia (coordinator), REVES (umbrella organisation), Senate Department for Economy, Energy and Businesses – Region of Berlin (project partner) and Region Östergötland – Sweden (project partner). In 2021 Pobal hosted and facilitate the third and final of learning, networking and awareness-raising events with presentations by Pobal, the Department of Rural and Community Development, Trinity College Business School and a diverse range of organisations from the Social Enterprise and Social Economy sector in Ireland.



Ms. Rosarii Mannion
Director
12th August 2022

Mr. Niall Garvey
Director
12th August 2022

COMPLIANCE POLICY STATEMENT

Pursuant to section 225 of the Companies Act 2014, the Board is committed to complying with all of the Company's relevant obligations. The directors can confirm as follows:

- › A compliance policy statement has been drawn up setting out the Company's policies regarding compliance by the Company with its 'relevant obligations';
- › There are appropriate arrangements in place to secure material compliance with the Company's 'relevant obligations' and
- › A review of the aforementioned arrangements has been conducted during the financial year.

The Board oversees a range of strong internal controls which ensure that the Company continues to comply with all applicable legislation and regulations. These are subject to internal audit.

Relevant obligations are inclusive of the Irish Company legislation and Irish Tax Law, however will also include the following:

Code of Practice for the Governance of State Bodies

The Code of Practice for the Governance of State Bodies, Revised August 2016 (the "Code") is the key guidance document on the corporate governance expectations of state bodies and other organisations operating in the public sector or under the aegis of a government department. The Board has adopted the Code and has put in place procedures to ensure full compliance with the Code. The Company was in compliance with the Code for 2021 and where required the necessary actions were taken to ensure compliance.

Ethics in Public Office Act 1995 and Standards in Public Office Act 2001

In accordance with the above acts, the Board furnish each year, to the Secretary of the Board, completed Statements of Interest in compliance with the provisions of the Acts, where necessary. In addition, Company staff members holding designated positions, comply with both acts.

Prompt Payment of Accounts Act 1997

The Company comes under the remit of the above mentioned act and the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is a policy of the Company to ensure that all invoices are paid promptly. Procedures are in place, however, to ensure that late interest is paid, if required.

Customer Charter

The Company has published a Customer Charter and Action Plan setting out its commitment to a high quality of service. This Charter and Action Plan includes a procedure for dealing with complaints, if they arise. The Company is committed to promoting social inclusion, reconciliation and equality through integrated social and economic development within communities.

Employment Equality Acts 1998-2015

The Company is committed to a policy of equal opportunities and equality in the organisation. The Company operates a number of schemes providing staff with options in relation to meeting their career and personnel needs including study leave, and learning and development programmes. Pobal values diversity and strives to be an equality employer where individual contribution is encouraged and differences are valued. The Company is committed to maintaining a balanced work/life environment for all staff.

Irish Human Rights and Equality Act 2014 (Public Sector Equality and Human Rights Duty)

All public bodies in Ireland have a responsibility to promote equality, prevent discrimination and protect the human rights of their employees, customers, service users and everyone affected by their policies and plans.

In 2020 Pobal presented an update document to the Board on Public Sector Duty. As a publicly funded and accountable organisation, Pobal has a responsibility to lead by example and embody these objectives in its work. The briefing document provided some examples of how as an organisation we strive to do this. The examples demonstrated how as a corporate entity we consider our obligations as well as how from a programme perspective Public Sector Equality and Human Rights Duties are designed in and embedded within beneficiaries work.

In 2021 Pobal will integrate the Duty into the development of our new Strategic Plan with a thorough assessment of the equality and human rights issues relevant to the purpose and functions of Pobal. This will in turn identify further actions to be addressed and monitored against.

Health and Safety

The well-being of the company's employees and visitors to the Company is safeguarded through the strict adherence to health and safety standards. The Company has taken the necessary action to ensure compliance with the Safety, Health and Welfare at Work Acts 2005 and 2010, as well as and the Safety, Health and Welfare at Work (General Application) Regulations 2007, including the adoption of a safety statement. The safety statement is revised periodically to ensure our ongoing compliance with all relevant legislation.

Data Protection Acts 1998, 2003 and 2018; and the EU General Data Protection Regulation ("GDPR")

The Data Protection Act, 2018 together with the GDPR has created a consistent data protection regime across the EU which has strengthened individuals' control over their own personal data, and the purposes for which that data may be used. It sets out in detail the increased responsibilities and obligations on organisations that collect, use and store personal data. Through data protection policies, staff training and reviewing processes and procedures, Pobal complies with all data protection legislation requirements in order to meet our regulatory and statutory obligations in the administration and delivery of government programmes.

Freedom of Information Act 2014

The Company is a prescribed body under the Freedom of Information Act and complies fully with the requirements set out in the Act. This act requires public bodies to respond to requests from the public, for information they hold, subject to the provisions of the Act. In 2021, the Company received 16 requests under this Act.

Official Languages Act 2003

The Company comes under the remit of the Official Languages Act 2003, which was signed into law on July 14th, 2003 to provide a statutory framework for the delivery of services through the Irish language. In accordance with section 10 of the Act, this Annual Report is published simultaneously in both Irish and English.

The European Communities (Access to Information on the Environment)

The Company complies with this regulation which gives legal rights to those seeking access to information on the environment from public authorities.

The Protected Disclosures Act 2014

The Company is committed to promoting and fostering an open culture with the highest possible standards of honesty and accountability for the benefit of our staff and stakeholders. In accordance with the above Act, employees who make disclosures of certain types of information in the public interest are appropriately protected. The Company operates appropriate policies and procedures in order to provide such support to staff and to foster and encourage a culture of openness and transparency. The Company is also prescribed under s.7 of the Act, as amended, to be the recipient of protected disclosures from third party workers in regard to all matters relating to the Company's role in the oversight and monitoring of grants and programmes, where the grant or programme is managed by the Company.

Section 22 of the Protected Disclosures Act 2014 requires the publication of a report each year relating to the number of protected disclosures made in the preceding year and any actions taken in response to such disclosures. This report is published on the Pobal website. From 2021 Pobal has made provision for reporting disclosures under the separate categories of: i) internal and ii) external.

No protected disclosures were received by Pobal during 2021.

Charities Act 2009

The Company is a registered charity under the Charities Act 2009 and is fully committed to ensuring the highest levels of compliance with the provisions of the legislation. The Charities Regulatory Authority launched a new Charities Governance Code in November 2018. The Company has completed all requirements under the Charities Governance Code which was mandatory from January 2020 and continues to keep it under review.

Companies Act 2014

› Accounting records

The Directors believe that they have complied with Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records by employing financial personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the Company are maintained in their registered office.

› Statement of relevant audit information

The directors believe that they have complied with Section 330 of the Companies Act 2014 whereby they have taken steps to inform themselves of all relevant audit information and have established that the auditor is aware of all such information.

› Audit committees

The directors have fulfilled their requirement to establish an Audit, Finance and Risk Sub-committee that meets the requirements of Section 167 of the Companies Act 2014 and the Code of Practice.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Board are responsible for preparing the Governance Statement, Directors' Report and the Financial Statements in accordance with applicable Irish law and regulations. The Companies Act 2014 specifies that directors must prepare financial statements for each financial year. In addition, the directors must specify under which reporting standard the financial statements have been prepared. The directors have elected to prepare the Financial Statements in accordance with Financial Reporting Standard ("FRS") 102. The directors have a statutory obligation to approve the Financial Statements only when satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company, as at the financial year end and of the income and expenditure for that period. In preparing the Financial Statements, the Board applied the following criteria:

- › Select suitable accounting policies and then apply them consistently;
- › Make judgements and estimates that are reasonable and prudent;
- › Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business;
- › State whether the Financial Statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departures from those standards.

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

The Board considers that the Financial Statements give a true and fair view of the financial performance and financial position of Pobal as at December 31st, 2021. Pobal has agreements in place with its funding Departments for 2022. The Board believes Pobal has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties that call into doubt Pobal's ability to continue as a going concern. Accordingly, Pobal continues to prepare its financial statements on the going concern basis.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors and Company Secretary

The Directors of the company as at 31st December 2021 were as follows:

- › Rosarii Mannion, Chairperson
- › Patricia Ball-O’Keeffe
- › Ann Hanley
- › Tom Lavin
- › Molly Buckley
- › Catherine Lynch
- › Donna Creaven
- › Fintan Breen
- › Ciaran Reid
- › Iseult White

Declan Ryan, Company Secretary

Auditor

The Comptroller and Auditor General continues in office in accordance with the Comptroller and Auditor General (Amendment) Act, 1993.



Ms. Rosarii Mannion
Director
12th August 2022

Mr. Niall Garvey
Director
12th August 2022

STATEMENT ON INTERNAL CONTROL

Pobal's internal controls are designed to provide reasonable assurance that the organisations risks are appropriately managed and objectives achieved. This is done through the implementation of policies, procedures, operational guidelines, information systems and monitoring and reporting processes. In addition, Senior Management regularly review and monitor financial performance against budget and forecast.

Pobal's Statement on Internal Control for the year ended 31st December 2021 has been reviewed by Pobal's Audit, Finance and Risk Subcommittee and the Pobal Board to ensure it accurately reflects the control system in operation during the reporting period.

Scope of Responsibility

On behalf of Pobal, the Board acknowledges its overall responsibility for ensuring that an effective system of internal control is maintained, operated and monitored. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016). To ensure that the internal controls are in compliance with legislation and regulations, the Board has established an organisational structure with clear operating and reporting procedures, lines of responsibility, authorisation limits, segregation of duties and delegated authority.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level, rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way. The Board has reviewed the effectiveness during 2021 of Pobal's system of internal control covering financial, operational and compliance controls and risk management systems.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, was in place at the end of the Reporting Period and will be at the date of approval of the financial statements.

Payment Disbursement Control

All disbursements of funds by Pobal take place within a tiered system of controls. While the individual set of controls in place in each programme can differ, depending on the requirements of the contracting government department and the nature of the programme involved, the following features represent the key functions:

For programmes in which Pobal administer grants the key control processes are as follows:

- › Pobal works with the sponsoring department to offer clarity of programme purpose, objectives and guidelines, to ensure applicants can understand programme expectations and a clear benchmark for validation of a project's content is in place.
- › An application process is designed to elicit clear and verifiable details of a project proposer and their proposal.
- › An appropriate and rigorous appraisal process is put in place to allow objective scoring of proposals, which includes an examination of any relevant risk, audit and verification findings and to allow recommendations to be made to government on which projects best meet programme funding criteria.
- › Contracts with clearly defined expectations of adherence to regulations, of project delivery and of expected outputs are put in place.
- › Payment systems are put in place to ensure both internal controls of funding flows and to appropriately control flows of funds to ensure they match all government regulations and contractual conditions.

- › A monitoring/reporting system is designed and implemented to ensure Pobal receives information which allows it assess adherence to programme requirements and delivery expectations
- › Verification and audit processes are put in place to spot-check and verify the content of reports and project's performance.
- › Departmental reporting processes are put in place to ensure that achievements, barriers and issues for action are identified to sponsoring departments.

Where Pobal administers a subvention or capitation, the range of controls in place are individually defined within the programme, but with the following general features:

- › Each programme is subject to a single, national transparent ruleset.
- › The programmes are subject to an annual renewal cycle.
- › With each annual cycle participating service providers are subject to an account set-up and validation process as a prerequisite to contracting to provide / participate in a particular scheme.
- › The programme rules and contracts are reviewed by the funding Government Department on an annual basis.
- › The contracting process incorporates the participating service provider documenting clear statements of service level and controls.
- › Programme funding is transactional and specific, being subject to the approval through a dedicated online application or registration control process for each individual qualifying participant presenting through the service provider.
- › The approval of an application / registration is subject to validation checks (e.g. PPS number check; cross-scheme registration checks).
- › Payment against a registration / application is made against the scheme ruleset, calculator and controls that are engineered into the business system.
- › Sample checks are made of payment calculations.
- › Unannounced on-site checks of service provider compliance with the scheme.
- › Programme activities and outputs are subject to regular reporting and review with the funding Government Department. This process informs the revision of programme rules and requirements.

Summary of Financial Controls

The following controls are in place to ensure payments are disbursed to the correct funded organisations and work placement participants.

1. Bank Details input directly onto Pobal's system by funded organisations
 - › The Early Years Platform system provides a self-service facility, which allows funded organisations to manage their bank details. Pobal staff view and verify this information against the funded organisations' bank statement.
2. Bank details inputted onto Pobal system by Pobal staff
 - › Bank mandates forms received from funded organisations and work placement participants must be signed by authorised signatories.
 - › Authorised staff within Pobal have access to input and amend these bank details on Pobal ICT systems. Separate staff have responsibility to verify the bank details inputted on the system against the relevant bank mandate.
 - › Checks are conducted by Pobal to verify bank details on a sample of payments prior to issue.

3. There is clearly defined segregation of duties within Pobal's payment authorisation process:

- › Authorised staff prepare a payment, based on receipt of relevant supporting information, while a separate staff team are authorised to approve these payments.
- › Access levels to Pobal payments systems are managed by designated system administrators, who ensure appropriate access levels are in place.

Pobal administers circa 38 funding programmes on behalf of Government Departments and Offices. In 2021, Pobal disbursed payments totalling €765 million, which can be broken down as follows:

- › Payments totalling €509 million on behalf of one Government Department was disbursed as subvention as analysed below.

| Funder / Programme | Amount Disbursed | Description |
|--|------------------|--|
| Department of Children, Equality, Disability, Integration and Youth (DCEDIY) | €509m | The largest of these programmes are ECCE, Community Childcare Subvention, COVID-19 Pandemic Emergency Measures, the National Childcare Scheme, Access & Inclusion Model and PSP. Funded services are contracted with DCEDIY for these programmes |

- › Payments totalling €134 million on behalf of five Government Departments and Offices were disbursed as grants as analysed below.

| Funder / Programme | Amount Disbursed | Description |
|--|------------------|---|
| Department of Children, Equality, Disability, Integration and Youth (DCEDIY) | €40m | The main expenditure here are the annual allocation to County Childcare Committees, Voluntary Childcare Organisations and DCEDIY Capital Grants (all contracted with Pobal) and Youth Services groups (contracted with DCEDIY). |
| Department of Social Protection (DSP) | €2m | €2m in grants was dispersed under the Ability Programme. |
| Department of Rural and Community Development (DRCD) | €54m | The main expenditure in relation to DRCD programmes relates to the Community Services Programme and the Scheme to Support National Organisations. |
| Department of Health (DoH) | €17m | The Healthy Ireland Fund supports projects that aid the implementation of national policies in areas such as obesity, smoking etc. The Sláintecare Integration Fund focuses on prevention, community care and integration of care across all health and social care settings. The Community Mental Health Fund supports local level actions to improve the mental health and well-being of people in the community, and to tackle loneliness and isolation. The Community Resilience Fund has been established in response to the impact COVID-19 continues to have on communities. Integrated Housing & Health Care for an Ageing Population |
| Department of Transport (DoT) | €0.3m | Upcycling of Bicycles and e Bikes Pilot Initiative |
| Community & Voluntary Stability Scheme | €14m | The COVID-19 Community and Voluntary Stability Scheme is for community and voluntary organisations, social enterprises and charitable organisations who provide supports and services to vulnerable individuals in Ireland. Pobal administer funding on behalf of DRCD, DoH and DCEDIY. |
| Dormant Accounts Fund (DAF) | €7m | Pobal administer measures of the Dormant Accounts fund on behalf of DRCD, DJE and DSP. DAF aims to address disadvantage and promote opportunities for social and economic inclusion through improving quality of life and enhancing life opportunities. |

- › Payments totalling €4 million on behalf of one Government Department was disbursed as capital subsidy as analysed below. Pobal's controls over these payments is set out in the sections below.

| Funder / Programme | Amount Disbursed | Description |
|--|------------------|---|
| Department of Rural and Community Development (DRCD) | €4m | This expenditure relates to the Senior Alerts Scheme. |

- › Payments totalling €120 million on behalf of the Department of Social Protection were disbursed on a payroll basis between Local Development Companies (€111 million) and Údaras na Gaeltachta (€9 million) (called implementing bodies). Pobal operates the payroll scheme on their behalf. All instructions in relation to putting individuals into payments (starters), terminating payments (leavers) and payments rates are advised to Pobal by the implementing bodies. Pobal has no eligibility, compliance or monitoring role in relation to these payments.

| Funder / Programme | Amount Disbursed | Description |
|---------------------------------------|------------------|---|
| Department of Social Protection (DSP) | €120m | Pobal administer 2 payroll programmes, the Rural Social Scheme and Tús, on behalf of DSP. |

Arrangements with Funding Department/Agency

Pobal have service level agreements in place with all their funding departments which sets out the resources being provided and the outputs to be delivered.

General funding arrangements

The provision of the funds to the grantee before expenditure has been incurred requires prior approval of the Department of Public Expenditure and Reform (DPER). Pobal is prefunded by six Departments and Offices in order to be in a position to administer its programmes. For 2021, Pobal paid €134million (18%) through pre-funded grants. In 2021, Pobal's funding departments obtained DPER approval to provide funding for disbursement by Pobal before related expenditure is incurred.

Disbursement and Administration of Grant Funding

Pobal administers a number of non-grant programmes (for example childcare subventions, ECCE the payroll programmes of RSS and Tús and the Senior Alerts Scheme). Pobal also provides a range of programme delivery and funding administration services to and on behalf of funding Government Department in relation to schemes where the funder contracts directly with the beneficiary. The arrangements that follow are particular to the direct management and commitment by Pobal of grant funding, which are set out in the Payment Disbursement Control section above.

At the commencement of a grant administration process, Pobal prepares a Programme Specification document, which is appended to the Performance Delivery Agreement, signed by Pobal and the relevant department/funder. The Programme Specification document outlines the key features and attributes of the grant as follows:

- › The amount to be paid and the amount of grant to be awarded to successful applicants.
- › The administrative and regulatory rules that are to be applied.
- › The nature of the call and application process (open or closed).
- › The programme/scheme aims and objectives and intended results, eligible activities or actions and associated eligible costs.

- › The eligibility and selection criteria, scoring framework that will be applied, including information on those who eligible to apply.
- › Timeframes for the application and decision-making process.
- › Reporting requirements for successful applicants (financial and non-financial).
- › Payment schedules for successful applicants and drawdown arrangements for Pobal from the relevant Department.

Pobal prepares guidelines for applicants based on these requirements and designs online and/or offline application and appraisal forms and systems based on the budget, resources and the complexities of the scheme or programme.

In relation to the grant assessment process, each application is appraised by an assigned appraiser, who has been provided with a briefing session and guidelines for appraising. To ensure consistency and quality, a peer review of the appraisals is undertaken. The recommendations of the appraisal process are considered by the Pobal Executive Grant Appraisal and Appeal Sub-Committee, and the outcome noted by the Pobal Board. Pobal subsequently submits the recommendations to the relevant Department or Funder for consideration and final decision. All applicants are informed of the outcome of the application process in writing by the Department/Funder or Pobal. Unsuccessful applicants can avail of feedback and clarifications from Pobal on their decision and are provided information on how they may seek a review or appeal the decision on their application.

Review, Monitoring and Compliance

Grants issued by Pobal are subject to a grant agreement containing the terms and conditions applicable to the grant awarded. Subject to the conditions of the funding programme, grantees may be required to report in both financial and non-financial terms including expenditure and outputs on a periodic basis across the lifetime of the grant. All reports submitted and supporting documentation including expenditure profiles and monitoring reports, are reviewed by Pobal to ensure, where possible, eligibility of expenditure and satisfactory progress in project implementation per grant approval.

Subject to the funded programme and where grantee organisations are required to submit audited financial statements (AFS) to Pobal on an annual basis, Pobal conducts a review of the AFS it receives, which includes company information, directors and auditors' reports, and the financial statements, with a view to understanding the governance and financial position of the company at the date of their accounts. This information is considered when appraising applications for future funding.

Of 623 AFS due to be received Pobal received and analysed 597, relating to the grantee organisation's financial year ended in 2020, including information on the levels of compliance with the Department of Public Expenditure and Reform's Circular 13/2014 Management of and Accountability for Grants from Exchequer Funds. The financial analysis identified the following:

- › Fully Compliant with the circular 91.3%
- › Partially Compliant with the circular 8.4%
- › Non-Compliant with the circular 0.3%

The AFS analysed related to the following programmes: CSP, DAF, Slaintecare, SSNO, Healthy Ireland Fund, Ability, SICAP, CCCs and NVCOs. Pobal continues to monitor and work with grantees regarding their compliance with the requirements of Circular 13/2014.

Compliance, Verification and Audit

Pobal is responsible for conducting compliance, verification and audit inspections across a wide range of Pobal-funded and administered programmes/schemes. The level and focus of compliance inspections, verification checks and audits to be conducted is agreed with the respective funding Departments and set out in the programme of work with the respective Department.

In 2021 on-site visits and inspections remained suspended for most of the year due to the ongoing COVID-19 pandemic and the public health restrictions in force. Pobal continued to conduct compliance and verification inspections remotely throughout 2021. The focus of these desk-based checks was to protect exchequer funding and provide a level of assurance. However, the desk-based approach was more limited and proved cumbersome for Service Providers to engage with. On-site compliance inspections recommenced in November 2021.

Compliance Checks

Pobal is responsible for conducting checks on childcare service providers who are participating in a range of DCEDIY funded Early Learning & Care and School Age Childcare (ELC/SAC) programmes. The agreements are between the ELC/SAC services and the DCEDIY and the funding is provided in the form of a subsidy for the provision of a childcare place. The purpose of the checks is to ensure adherence to key programme rules and funding agreement conditions pertaining to the relevant programmes, including legislative requirements under the National Childcare Scheme (NCS).

As part of a range of measures to support the ELC/SAC service providers during the pandemic, the DCEDIY introduced several COVID-19 Emergency funding measures to encourage and support staff retention, services reopening etc. In 2021 this meant Pobal designing new compliance processes and supporting information management systems for compliance inspections in relation to these COVID-19 Emergency Measures, including TWSCS, RSP and COSP.

For the period January to March 2021, inspections were suspended in agreement with DCEDIY due to ELC/SAC services either been closed or working with reduced capacity. Compliance staff were redeployed during this period. Compliance inspections recommenced in April 2021 and, in the main were, desk-based due to the ongoing Covid-19 pandemic and public health restrictions.

Pobal conducted compliance inspections on 753 Service Providers, across a number of different funding programmes despite the many challenges imposed by the Covid-19 pandemic (e.g. social distancing requirements preventing on-site visits, service provider staff shortages and closures, desk-based limitations). A summary of these inspections is set out in the table below:

| Programme/Scheme | Number of Services Inspected |
|---------------------------------|------------------------------|
| TWSCS | 200 |
| RSP | 210 |
| COSP | 69 |
| NCS | 82 |
| ECCE | 95 |
| CCSP Saver Scheme | 15 |
| AIM Level 1 | 58 |
| AIM Level 7 | 24 |
| Total Services Inspected | 753 |

The compliance outcomes were reported to the DCEDIY on a monthly basis (outcomes in relation to TWSCS were reported to DCEDIY fortnightly). Outcomes on the ECCE and CCSP Savers are issued to Service Providers on a monthly basis, while NCS outcomes are issued to service providers on a rolling basis once the quality assurance review is complete. Compliance outcomes can be used in appraising certain additional funding administered for the DCEDIY by Pobal and for determining subsequent follow up compliance visits.

During 2021, compliance checks were conducted on a total of 274 DCEDIY contracts (excluding verification checks on COVID-19 emergency measures, COVID-19 capital funding etc.). While checks are classified as either “compliant” or “non-compliant” under NCS, for the ECCE and CCSP Saver programmes, outcomes for each check are classified as minor, moderate or major non-compliant, with the overall outcome being the most serious category of outcome applied. In 2021, 15% of the 82 NCS programmes inspected were deemed compliant while 85% were non-compliant. Following this non-compliance outcome, services are requested to take rectification actions e.g. maintain adequate attendance records with immediate effect, submit up to date calendars / parental agreements, submit self-declarations of future compliance etc. To date, 94% of services took the requisite rectification actions as outlined above.

Under the remaining programmes (ECCE, AIM and CCSP) 55% of the 192 inspected were deemed compliant, 6% minor non-complaint, 20% moderate non-compliant and 19% major non-compliant.

Verification Checks

Verification visits are ordinarily conducted on-site in respect of grant-aided organisations on behalf of a range of Government Departments. In most cases the grant agreements are between the organisations and Pobal and encompass a range of programmes across a number of Government Departments. Such visits have a financial focus and aim to confirm that capital and operational grant monies are spent for the purposes intended in accordance with programme rules, contractual conditions, etc.

However, on-site checks continued to be suspended throughout 2021 due to public health restrictions associated with COVID-19. Pobal therefore conducted desk-based verification checks during 2021, whereby organisations in receipt of grants submitted documentation through a secure online portal. Pobal’s desk-based review had a specific focus on validating transactional and impact data reported within grant claims submitted by grant-aided organisations. Again desk-based checks proved cumbersome for the services to engage with.

Verification checks were conducted in respect of 376 individual grant strands. In addition, there were 50 governance checks on ELC/SAC providers in 2021. Information relating to regular verification visits is routinely reported to the Beneficiary Audit and Risk Executive subcommittee in line with the second line of defence model. Following each visit, a combination of assurances, explanations and clarifications are sought from the grantees in relation to any issues identified. In instances where ineligible expenditure is identified, it is earmarked for recovery/financial adjustment. Verification reports are also circulated internally for consideration in the context of grant appraisal processes and preventative measures.

Risk Audits

Risk audits are conducted in cases where specific risks have been identified associated with corporate governance, financial management etc. During 2021, 8 risk audits were conducted. The outcome of risk audits are notified to the Beneficiary Audit and Risk committee in line with the second line of defence model and escalated where appropriate with specific recommendations put forward for consideration. Following each audit, a combination of assurances, explanations and clarifications are sought from the grantees in relation to any issues identified. In instances where ineligible expenditure is identified, it is earmarked for recovery/financial adjustment. Audit reports are also circulated internally for consideration in the context of grant appraisal processes and preventative measures

Risk Management

In addition to the inspection functions described above, Pobal has continued to develop and roll-out a range of risk appraisal and service mechanisms addressing programme and funded organisation level risks. These include improved data-driven risk appraisal, cross-functional and cross-agency protocols and improved focus on preventative measures and supports.

| Existing Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed due to COVID impact |
|--|--|--|--|
| Early Childhood Care and Education (ECCE) €285m | Early Childhood Care and Education (ECCE) provided for children of pre-school age. | <p>The priorities for the ECCE scheme were agreed with DCEDIY in March 2021 but coverage levels were not defined given the operating environment, level of unknowns and uncertainty due to Covid-19.</p> <p>Once it transpired that onsite activities could not proceed and a desk based approach was required, a revised suite of checks were developed to take account of checks which could not be facilitated remotely and in recognition of the burden imposed on service providers in collating, redacting and submitting records for review through a secure online portal.</p> | <p>At the time of the agreeing priorities, it was hoped that onsite inspections could recommence from April 2021 (no inspections from January to March as services either closed or operating with skeleton staff due to stricter Covid-19 restrictions imposed. Some Compliance staff were redeployed to other activities during this period).</p> <p>Following submission of a proposal to DCEDIY in April 2021, it was agreed that part of the compliance team would conduct ECCE desk based inspections at a number of service providers in the 2020/21 cycle. The remaining staff were working on Covid-19 measures (see below). 95 desk-based ECCE inspections were completed in 2021.</p> <p>The ECCE desk based checks and all desk checks referenced below, proved more cumbersome and resource intensive from the perspective of both the service provider and Compliance/Audit staff than desk based inspections.</p> |

| Existing Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed due to COVID impact |
|---|--|--|--|
| Community Childcare Subvention programme (CCSP) €42m | <p>The Community Childcare Subvention programme (CCSP) is a programme targeted to support parents on low income to avail of reduced childcare costs.</p> <p>The scheme is no longer accepting new applicants.</p> | <p>In March it was agreed that a CCSP contract would also be reviewed during the course of an ECCE on-site visit where the service held both contracts.</p> | <p>It was hoped that onsite inspections could recommence from April 2021 when agreeing the priorities with the DCEDIY (no inspections from January to April as services either closed or operating with skeleton staff due to stricter Covid-19 restrictions imposed. Some Compliance staff were redeployed to other activities during this period as noted above).</p> <p>However, it subsequently transpired that onsite inspections were not possible in 2021 due to ongoing public health restrictions in place.</p> <p>15 desk checks carried over from 2020 were completed in the period.</p> |
| National Childcare Scheme (NCS) €129m | <p>Financial support for parents towards cost of childcare.</p> <p>This scheme replaces other Early Years programmes being phased out, such as CCSP and TEC.</p> <p>Weekly payments made to ELC/SAC service providers based on numbers of children in attendance and type of subsidy for each child (i.e. universal or income assessed).</p> | <p>The priorities for the NCS scheme were agreed with DCEDIY in March 2021 but coverage levels were not defined given the operating environment, level of unknowns and uncertainty due to Covid-19.</p> <p>Once it transpired that onsite activities could not proceed and a desk based approach was required, a revised suite of checks was developed to take account of checks which could not be facilitated remotely and in recognition of the burden imposed on service providers in collating, redacting and submitting records for review through a secure online portal.</p> | <p>The finalisation of processes and the development of the compliance functionality on the Early Years Platform were completed in 2021.</p> <p>Following submission of a proposal to DCEDIY in May 2021, it was agreed that some members of the compliance team would conduct NCS desk based inspections at a number of service providers in the 2020/21 cycle. The remaining staff were working simultaneously on ECCE desk based checks and conducting checks on Covid-19 measures (see below).</p> <p>A pilot approach to the resumption of onsite visits commenced in November 2021. The onsite approach was adapted from the standard onsite practices, and involved the submission of disease spread prevention protocols to ensure the safety of service provider staff, children and Pobal staff. The visits were announced visits rather than standard unannounced approach.</p> <p>82 NCS compliance inspections were completed in 2021, 56 of which were desk based and 26 onsite.</p> |

| Existing Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed due to COVID impact |
|--|--|--|--|
| Community Services Programme (CSP) €46m | Grants (€2k - €300k) to assist community and voluntary organisations, charities and social enterprises that have a predicted fundraising/ trading income reduction of 25% or greater as a result of the pandemic. | <p>CSP – Programme of Work (PoW)</p> <ul style="list-style-type: none"> ➤ Conduct audit/ verification checks of 5% (21) of CSP funded organizations (415 active CSP contracts in 2021). ➤ There was an additional requirement to conduct risk audits where there are specific causes for concern which is in excess of the 5% referred to above. | 14 verifications and 7 CSP risk audits were performed on a remote basis due to the restrictions imposed as a result of Covid-19. The checks were focused on transaction testing as agreed with the DRCD. |
| Access & Inclusion Model (AIM) €19m | <p>Universal and targeted supports to ensure children with additional needs can access the Early Childhood, Care and Education (ECCE) programme in mainstream pre-school.</p> <p>This involves different levels of support based on the needs of the child and the pre-school service.</p> | <p>It was agreed with DCEDIY that AIM Level 1 would be reviewed simultaneously when an ECCE inspection was conducted and the provider was also in receipt of AIM L1 funding (not all ECCE services are in receipt of AIM L1 funding).</p> <p>Checks for AIM Level 7 against Revenue's Employment Wage Subsidy Scheme (EWSS) were agreed in April 2021. They were conducted for all services selected for an ECCE desk-based inspection who were also in receipt of AIM L7 funding in agreement with the DCEDIY (not all ECCE services in receipt of AIM L7 funding).</p> | <p>58 AIM Level 1 contracts were inspected during the course of ECCE desk-based checks in 2021.</p> <p>24 AIM Level 7 against EWSS inspections were conducted during the course of ECCE desk-based checks in 2021.</p> |

| Existing Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed due to COVID impact |
|---|---|---|--|
| <p>Youth Services Grant Schemes (YSGS)</p> <p>€15m</p> | <p>Funding to 30 national and regional youth organisations for the support of voluntary youth work.</p> <p>The funding ensures the continued promotion, growth and development of these organisations in the provision of universal and targeted services for young people.</p> | <p>YSGS PDA</p> <ul style="list-style-type: none"> › Conduct 7 verification visits covering at least 6% of YSGS expenditure › Conduct a verification visit in respect of one organisation in receipt of YSGS-related Dormant Accounts Funding i.e. 1 grant. › A request to include additional expenditure under the YSGS Capital Programme in the sample selected for 2021 i.e. a further 7 grants strands. | <p>There were 3 desk based verifications completed on a remote basis, with some delays resulting in verification work ongoing into 2022. The inspections involved the submission of documentation through an online portal which proved cumbersome for the organisations involved and resulted in delays.</p> <p>The verification inspections have expanded to cover several strands i.e. Youth service grant scheme core funding, the youth capital funding scheme and the youth climate justice fund. It is our understanding that there is a planned review of the programme in 2022.</p> |
| <p>City and County Childcare Committees (CCC)</p> <p>€12m</p> | <p>CCCs (City and County Childcare Committees) act as local agents for DCEDIY in supporting the delivery of ELC/SAC services.</p> <p>This includes advice on setting up childcare services, training courses, advice and support to parents.</p> | <p>Per Early Years Programme of Work</p> <ul style="list-style-type: none"> › Conduct verification visits in respect of 10 CCCs › 107 strands to be reviewed. › Verification visits to include a review of 10-13 strands of grant aid at each CCC <p>The 107 strands was subsequently revised to 94, as the management of a number of the strands were assigned to one CCC as opposed to across each individual CCC.</p> | <p>There were 8 remote inspections conducted, covering 72 strands</p> |

| Existing Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed due to COVID impact |
|--|---|--|---|
| Sláintecare Integration Fund €9m | Sláintecare objective is to deliver a wider range of health services in new and innovative ways and funding at a local level with a view of learning outcomes for the wider health care service community | Sláintecare PDA – › Pobal to undertake 10% (5) of Sláintecare Integration Fund grantees. | There was one remote inspection completed. The remaining 4 were deferred due to the extensions granted to the timelines for expenditure and the submission of the returns. This was due to COVID-19 affecting the ability of these organisations to spend and achieve the agreed outputs. |
| Scheme to Support National Organisations (SSNO) €6m | Multi Annual grant funding to National organisations that: › provide supports (both direct & indirect) to those who are disadvantaged › demonstrate good governance | SSNO PDA- › Pobal to undertake verifications on 5% (4) of the beneficiaries annually (74 grantees in 2020). | 2 verifications and 1 risk audit were conducted on a remote basis. |
| Ability Programme €2m | The aim of Ability is to bring young people with disabilities who are not work-ready closer to the labour market using a range of person-centred supports. | Per Ability POW – › 3 service providers to be verified (10% of service providers) | 3 Verifications performed on a remote basis which met the targets set out in the PoW. |

| Existing Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed due to COVID impact |
|---|---|--|---|
| Healthy Ireland Fund (HIF) €5m | The aim is to support innovative, cross-sectoral, evidence based projects and initiatives that support the implementation of key national policy's in areas such as obesity, smoking, alcohol, Physical activity and sexual health. | HIF PDA – <ul style="list-style-type: none"> ➤ 5% of the 47 grantees over the lifetime of the fund. ➤ The verification requirement applies to strand one grantees only and will also include funding allocated under the Community Mental Health Fund (CMHF) which is in place at each grantee. | It was not possible to conduct any inspections in 2021 |
| Voluntary Childcare Organisations (VCO) €3m | VCO's represent the interests of childcare workers and parents. | Per Early Years Programme of Work <ul style="list-style-type: none"> ➤ Conduct verification visits in respect of 3 VCOs, one of which comprised three strands. | 1 verification performed on a remote basis covering one strand. |
| Comhairle no nÓg €0.7m | A forum for young people to contribute to decision making on policies and the development of local services. | Comhairle no nÓg PDA – <ul style="list-style-type: none"> ➤ 4 visits to verify reality, actuality and eligibility of expenditure annually | 4 verification checks performed remotely which met the targets set out in the PDA. |
| Dormant Accounts Fund – Kickstart Seed Fund €95K | Support organisations with new/existing social enterprise idea which will increase employment opportunities for people with criminal convictions who find it difficult to access the labour market as a result | There was one remote inspection completed. The remaining 2 were deferred due to the extensions granted to the timelines for expenditure and the submission of the returns. This was due to COVID-19 affecting the ability of these organisations to spend and achieve the agreed outputs. | There was one remote inspection completed. The remaining 2 were deferred due to the extensions granted to the timelines for expenditure and the submission of the returns. This was due to COVID-19 affecting the ability of these organisations to spend and achieve the agreed outputs. |

| Existing Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed due to COVID impact |
|--|--|--|--|
| Governance checks on Community based service providers | Check conducted at childcare providers with a view to ascertaining insights into Governance standards within the community childcare sector and are intended to form part of a wider governance programme. | A pilot of 10 governance inspections were conducted in 2020. CAR were requested to conduct a further 50 reviews in 2021. | 50 governance reviews conducted. |

| COVID 19 Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed |
|--|--|---|---|
| Temporary Wage Subsidy Childcare Scheme (€2m) | Top-up to revenues temporary wage subsidy scheme to a combined limit of €586 weekly. Scheme designed to enable ELC/SAC providers to support and retain staff, ensure childcare providers are in a position to reopen following the crisis. | Pobal to conduct 200 verification checks per the TWSCS verification proposal and verification checklists agreed with the DCEDIY Covid TWSCS verification checks include: <ul style="list-style-type: none"> › Payroll reviews (Gross to net reports, payslips, revenue submissions) › Bank & Cash reviews › Payments listings › Overheads contributions | Pobal completed 200 TWSCS checks and submitted the final report to the DCEDIY for their consideration in November 21. All verification checks conducted were desk based. |

| | | | |
|----------------------------------|---|--|--|
| Covid 19 - Capital (€81K) | A once-off capital grant to support closed ELC and SAC services to re-open in line with public health advice and DCEDIY guidelines. (e.g. - Physically demarcated areas, signage, reception screens, canopies, roofing etc.) | The specific verification requirements for the COVID 19 Capital Grant Scheme had yet to be agreed with the DCEDIY when drafting the audit plan for 2021. It was originally envisaged that CAR would conduct 20 verification visits but this was subsequently increased to 283 verifications in agreement with the DCEDIY (May 2021). There were an additional 70 verifications subsequently required which arose due to the requirement to populate the plan and select services which had not received a visit under the Covid schemes as agreed with the DCEDIY in December 2021, (to be completed in 2022) | 252 inspections conducted remotely in 2021 with the balance completed by Q2 2022 |
|----------------------------------|---|--|--|

| COVID 19 Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed due to COVID impact |
|--|---|--|--|
| Covid 19 - Reopening Support Grant (€27K) | Grant support aimed at Childminders to support reopening in line with DCYA guidance for infection prevention and control. Unlike the Covid RSP & Capital grant, this is targeted at childminders who are not in contract with DCYA to provide ELC/SAC services. This grant is administered by 6 CCCs on behalf of Pobal. | As per proposal agreed with DCEDIY, at least 5% of grantees and 10% of total funding i.e. 235 service providers | 210 completed in 2021, and the balance of 25 completed in Q1 2022. All verification checks conducted were desk based. . |
| Covid 19 - Sustainability Fund (€18K) | Provided further financial support for care providers, after the initial July 2020 stimulus Package. | A proposal was submitted to DCEDIY in November 2021, that at least 5% of grantees and 10% of total funding be reviewed. Given the low number of contracts, this was increased to 5 service providers. | As the Sustainability Fund proposal was not finalised until December 2020 it was agreed to delay checks until 2022. The 5 services chosen were checked in 2022 and inspections are complete. |
| Stability Scheme for Community & Voluntary Organisations Total = €13m Stability Fund 2020 €7m Stability Fund 2021 €6m | Grants (€2k - €300k) to assist community and voluntary organisations, charities and social enterprises that have a predicted fundraising/trading income reduction of 25% or greater as a result of the pandemic. | PDA agreed in August 2021 requested 14 verifications and 7 Risk audits to be conducted. It was agreed with the DRCD that the PDA commitments will subject to review as the period of the PDA extends to December 2022. | 9 verifications and 2 risk audits were performed in 2021 on a remote basis due to the restrictions imposed as a result of Covid-19. Pobal have engaged with the Dept in relation to the planned review which is ongoing. |

| COVID 19 Scheme | Scheme Description | Planned compliance/ verification work to be carried out | Actual compliance/verification performed due to COVID impact |
|--|--|--|---|
| Covid-19 Operating Support Payment (COSP) €12m | The Covid-19 Operating Support Payment (COSP) is intended to support services that are reliant on parental fees to remain sustainable during the period of high level restrictions and meet the condition of not charging fees for families whose children are not attending the service | As per proposal agreed with DCEDIY, at least 5% of grantees and 10% of total funding i.e. 65 service providers | 69 completed in 2021. All verification checks conducted were desk based. |

Financial or Other Irregularities

In circumstances where financial or other irregularities which may constitute a breach of the law by beneficiaries are suspected, Pobal reports these matters to the appropriate statutory authorities. There were no reports made in 2021.

COVID-19 Response

Since COVID-19 was declared a global pandemic in 2019 it has had an enormous impact. COVID-19 has caused significant uncertainty, volatility and supply chain interruptions and has significantly disrupted the global economy. Economic downturns and financial disruptions in the past have resulted in, among other things, decreased Government funding and reduced activity in certain programmes.

A number of programmes managed by Pobal were suspended because of COVID-19 and the restrictions implemented by Government in order to reduce the transfer of infections within the community. Some programmes suspended in 2020 restarted in 2021 but were significantly curtailed in both Early Years and Social Inclusion sectors including ECCE and the Sláintecare Integration Fund.

In 2020 in response to the impact of COVID-19 the Government introduced a number of support funds to assist those sectors most impacted, such as the Temporary Wage Subsidy Childcare Scheme for Early Years workers and the Stability Fund in respect of Social Inclusion organisations. These programmes were extended into 2021 because of the continuing impact of COVID-19. There was significant engagement with Government departments in the designing and implementation of these programmes. In addition, Pobal continued to work with Government to redeploy staff to other Government departments and agencies to assist with the fight against COVID-19.

Throughout COVID-19, government funding has continued to be forthcoming for all the various programmes that Pobal administers. In 2021, Pobal has been engaging with various government departments on new programmes and initiatives. Pobal is confident that these discussions will lead to new work for the Company in 2022. To date due to continued Government support for all the programmes that Pobal administers there has been no significant financial impact. Our administration fee remained stable for 2021 and agreed fees for 2022 have increased due to the potential expansion of a number of programmes. A key priority during 2021 continued to be the well-being of our staff and our ability to continue to provide the various services to all our beneficiaries. Throughout 2021, following Government COVID-19 restrictions the majority of staff continued working from home and continues to do so throughout the first quarter of 2022.

In line with Government COVID-19 Policy, Pobal continued to implement a COVID-19 Response Plan detailing the policies and practices for Pobal to meet the Government's Return to Work Safety Protocol for preventing the spread of COVID-19 in the workplace.

Specific COVID-19 policies, procedures and protocols are in place to mitigate any risk due to COVID-19. They provide assurance of the controls in place. They include;

- › Pobal COVID-19 Policy Statement
The policy statement is signed by the CEO and outlines our commitment to providing a safe and healthy workplace for all employees and stakeholders
- › Pobal COVID-19 Remote Working Policy
- › Pobal Return to Office Work Induction Training Slides
All staff must complete this training session online before attending a Pobal office
- › Pobal Return to Office Procedure
All staff returning to office work must complete the COVID-19 Return to Work form and receive approval before returning to work in an office environment
- › COVID-19 Symptoms at Work Procedure
These procedural documents outline what needs to happen if an employee has COVID-19 symptoms while in the office - one of these was developed for each office location
- › Health and Safety Health Declaration Form
All staff need to complete this form before any office attendance
- › Standard Operating Procedures (SOP) for Pobal Staff at Non-Pobal Locations
The SOP outlines the procedures staff must follow if attending a non-Pobal location

In addition, a number of specific company policies provide assurance regarding the security of our ICT and Data during COVID-19 when people continued to work remotely. These policies include: Information Security Management Policy, ICT Acceptable Use Policy, ICT Remote Working Policy and the Pobal Data Protection Policy.

POBAL'S RISK MANAGEMENT

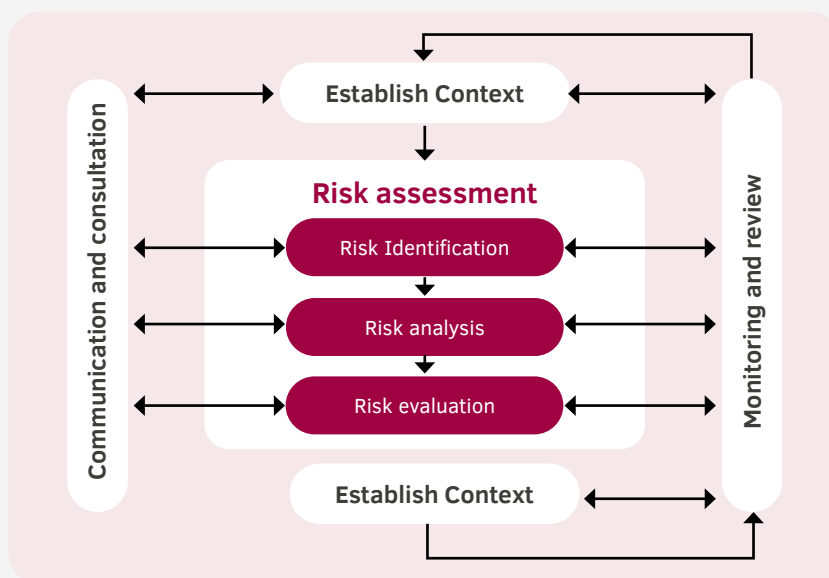
Introduction

Risk Management is a key constituent of Pobal's governance arrangements. It concerns managing the threats that may hinder delivery of our strategic aims, objectives and operational services and maximising the opportunities that will help to deliver them.

Effective risk management is critical to the achievement of Pobal's strategic objectives and the long-term sustainable growth of its business. The rapid changes taking place in Pobal makes it all the more important to continuously reassess risks and have clear strategies to manage them.

Pobal is fully compliant with the Code of Practice for the Governance of State Bodies, ensuring best practice to achieve Pobal's objectives with integrity and to further ensure the organisation is managed in an effective, efficient, accountable, and transparent way.

Pobal's Risk Management Process (depicted below) is a whole of organisation process which is guided by, and aligned to, the ISO 31000 Standards.



The Board has overall responsibility for the organisation’s approach to risk. Specifically, the Board is responsible for:

- › Ensuring that an adequate process, designed to identify the principal risks and uncertainties, is in place;
- › Embedding an appropriate risk culture throughout Pobal;
- › Oversight of the risk management and crisis management processes and assessment of the likely effectiveness of management’s mitigation measures and controls.
- › Assessment of the likely effectiveness of management’s mitigation measures and controls.

The Board is aware that it must lead by example in shaping and supporting the values which underpin the approach to risk. The Board also wants to ensure that sufficient risk management skills and capabilities are available in the business and that the knowledge and experience of all the staff in Pobal who understand the risks associated with operations are utilised.

The Board has established an Audit, Finance and Risk Committee (AFR). As part of a wider review of Board structures, the terms of reference of the Committee were reviewed in March 2021 and revised. As at 31 December 2021 the membership of the Committee comprised two Board members, including the Chairperson of the Committee, and three external members. The Committee includes among its membership members with financial and audit expertise. The Committee met six times in 2021.

Three Lines of Defence Approach

Pobal has adopted a ‘Three Lines of Defence’ approach to enable us to evaluate and plan our responses to key risks and mitigations.

This model clearly sets the roles and responsibilities for risk management and emphasises a fundamental concept of risk management: identifying and managing risk is everyone’s responsibility.

The First Line of Defence are the Directorates and the various functions within each Directorate who must own and manage their risk.

The Second Line of Defence includes the Corporate Risk Manager and the Chief Risk Officer who oversee risk management and support effective oversight through constructive challenge to ensure material risk exposures have been identified, evaluated and controllable risks mitigated.

The Third Line of Defence is internal audit, which independently monitors the first two lines. Pobal has outsourced its internal audit function to an independent external contractor, who use risk assessments to inform their audit plan priorities, and who conduct a programme of work agreed with the AFR. The mission of the internal auditor is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. The internal auditor reports directly to, and has unrestricted access to, the Chair of the AFR. This structure enables the internal audit function to operate and report independently and influence change and continuous improvement.

In addition, Pobal also derives assurances from external audits.

Risk Management Framework

Pobal’s Risk Management Framework comprises a Risk Appetite Statement, a Risk Management Policy, and a Risk Management Process.

Risk Appetite

The Board is responsible for setting the tone for risk management throughout the organisation by clearly demonstrating and communicating its tolerance for risk (“Risk Appetite”) on an ongoing basis i.e. the amount of risk that Pobal is willing to take/accept to achieve its strategic objectives. Management are in-turn responsible for ensuring Pobal operates in a manner that is consistent with the Board’s Risk Appetite.

Pobal’s overall risk appetite is low to medium when considering our long term strategic, operational, and financial and governance objectives. In seeking to achieve our objectives, Pobal is willing to consider all potential delivery options and choose the option(s) that are most likely to result in successful delivery. Pobal’s “Risk Appetite Statement” articulates Pobal’s risk position and confirms that Pobal’s overall risk appetite is low to medium, when considering our long term strategic, operational, financial and governance objectives. In seeking to achieve our objectives, Pobal is willing to consider all potential delivery options and choose the option(s) that are most likely to result in successful delivery. Specifically, our risk appetite is categorised as follows:

| Risk Category | Acceptable levels of risk |
|---------------------------|---------------------------|
| Strategic | Low to Medium |
| Operational | Low to Medium |
| Programmatic | Low to Medium |
| Financial | Low |
| Governance and Compliance | Low to Medium |

Risk Management Policy

The Board has developed a risk management policy which sets out its risk appetite, the risk management processes in place, and details the roles and responsibilities of staff in relation to risk. Pobal’s risk management policy is designed to provide a reasonable but not absolute protection against the impact of identified risks.

Risk Management Processes

Pobal has implemented a risk management system which identifies, assesses, and reports on key Corporate risks and the management actions being taken to address and, to the extent possible, to mitigate those risks, and allows for ongoing review and monitoring.

1. Risk Identification

The purpose of risk identification is to produce a list of the potential risks that could impact on the organisation achieving its stated objectives. A formal risk identification and review exercise is undertaken on a quarterly basis in order to review risks already documented and to update the risk register with new risks identified, as required.

To facilitate the capturing and reporting of risks in a consistent manner, the following categories of risks have been identified:

| Risk Category | High level description |
|---------------------------|---|
| Strategic | Includes (but not limited to) those risks associated with the achievement of the strategic and business objectives (including related environment risks). |
| Operational | Includes (but not limited to) those risks arising from people, processes and systems involved in Pobal's day to day activities. |
| Governance and Compliance | Includes (but not limited to) risks relating to failing to comply with governance, statutory or legal and compliance obligations. |
| Programmatic | Includes programme specific risks which should be brought to the attention of the Board, as it is a high level risk which requires Board oversight and should not only be monitored at directorate level. |

2. Risk Assessment

To assist with determining if the level of risk is within the stated "risk appetite" , and to enable management to prioritise remediation and corrective actions, risks are assessed based on their Likelihood (probability of the risk occurring) and Impact (harm to the organisation if it does occur) using a 5 x 5 Risk Assessment Matrix.

Risks with a score of 1 - 6 are considered Low risks. Risks with a score of 8 - 14 are considered Medium risks and risk with a score of 15+ are considered High risks.

3. Corporate Risk Register

The development and management of the Corporate Risk Register is a key organisational process that allows the Board and the EMT to identify, review, and assess Pobal's key risks and responses to these risks.

Each of the risks on the Corporate Risk Register is assigned to a member of the Executive Management Team (EMT) as 'owner' of that risk and each of the risks are reviewed quarterly by the AFR and thereafter a report is presented to the Board. The AFR provide oversight for the management of risks and scrutinise these risks and associated action plans with the relevant members of the EMT. The purpose of this review is to ensure that Pobal is not, on an ongoing basis, exposed to an unacceptable level of preventable risk. .

The risk register is the primary tool used by Management to track and monitor the organisations risk-related activities. It details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

4. Control Environment

The Board confirms that a control environment containing the following elements is in place:

- › A Code of Ethics that requires all Board members and employees to maintain the highest ethical standards in conducting business;
- › Clearly defined organisational structure, with defined authority limits and reporting mechanisms to higher levels of management and to the Board, which support the maintenance of a strong control environment;
- › A corporate governance framework which includes risk analysis, financial control review and formal annual governance compliance statements by the management of business lines;
- › Financial responsibilities have been assigned at management level with corresponding accountability;
- › There are appropriate budgeting systems with an annual budget approved by the Pobal Board on an ongoing basis, taking into account the nature of our agreement with funders;
- › A comprehensive system of financial reporting;
- › There are systems aimed at ensuring the security of the information and communication technology systems;
- › There are systems in place to safeguard the assets;
- › Control procedures over grant funding to outside agencies ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

5. Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way.

Pobal's internal controls are reviewed systematically by the organisation's internal audit function, which is outsourced. In these reviews, emphasis is focused on areas of greater risk.

The Board, supported by the Audit, Finance and Risk Subcommittee, reviews on an annual basis the effectiveness of the system of internal control also

The Board confirms that the following ongoing monitoring systems are in place which reflect the size, structure and complexity of Pobal:

- › Key risks and related controls have been identified and processes have been put in place to regularly monitor the operation of those key controls and report any identified deficiencies
- › Reporting arrangements have been established at all levels where responsibility for financial management has been assigned;
- › A review of the programme of work outlined in Pobal's internal audit plan and consideration of their findings and reports;
- › Regular reports on the status of issues raised previously in internal audit reports are monitored at the Audit, Finance and Risk Subcommittee
- › Review of the external auditors reports to the Audit, Finance and Risk Subcommittee

The Board has overall responsibility for approving the risk management framework, setting Pobal's risk appetite, and approving the Risk Management Policy and the Corporate Risk Register annually. It also has responsibility for reviewing management reporting on risk management and either noting and/or approving actions as appropriate. The Board reviewed and approved Pobal's Corporate Risk Register on a quarterly basis during 2021. The Board is supported by the AFR, which reports the findings of its reviews to the Board. The AFR receives regular reports on risk management from the internal auditors and checks progress against agreed action plans to manage identified risks.

The risk management process is intended to ensure principal risks are identified, prioritised, managed, monitored and reported consistently. Corporate Risks are reviewed by the EMT and feed into the Board and AFR wider discussions. All Corporate Risks and associated action plans are reviewed by the EMT as part of a quarterly review process.

Improvements in the Risk Management Framework

Pobal is currently considering improvements in its overall risk process. In April 2021 a Corporate Risk Manager was appointed with a view to building on the current risk management approach and implementing and embedding a consistent risk management framework across the organisation.

Pobal now has a dedicated risk management function (2nd Line of Defence) that is responsible for ensuring that a comprehensive process exists to identify and assess organisational risks. It also considers how these are managed and how they are reported and monitored. As part of the risk management process, cyclical reviews will be undertaken. The frequency of the reviews will be dictated by the risk ratings. More importantly however, the new risk management process will ensure trigger events, such as incidents; control failures; internal audit findings; or changes in process prompt the reassessment of risks and keep our risk profile up-to-date.

The new risk management framework will result in a revised Risk Management Policy, an updated Risk Appetite Statement and a new risk register format and reporting.

Procurement

The Board confirms that Pobal has procedures in place to ensure compliance with current procurement rules and guidelines as set out by the Office of Government Procurement.

During 2021, Pobal's operating expenditure amounted to €9.9 million and its expenditure on programme and project supports amounted to €7.2 million. Both of these amounts are excluding salaries and travel & subsistence. This overall total of €17.1 million included committed expenditure of €0.14 million (excluding VAT) that did not fully comply with the procurement guidelines. The goods and services that did not fully comply with the procurement guidelines can be analysed as follows:

- › Communication €60,000
- › Income Continuance €56,108
- › ICT Support €25,000

Non-compliant expenditure was incurred due to contracts being extended beyond their original expiry dates as the tender for these contracts was still being undertaken or because tenders requiring to be cancelled and recommenced.

A procurement update is provided at each Board meeting.

Review of Effectiveness

We confirm that Pobal has procedures to monitor the effectiveness of its risk management and control procedures. Pobal's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit, Finance and Risk Sub-committee which oversees their work, and senior management within Pobal responsible for the development and maintenance of the internal control framework.

We confirm the Board carried out an annual review of the effectiveness of the internal controls for 2021.

Internal Control Issues

No major weaknesses in internal control were identified in relation to 2021 that require disclosure in the financial statements.



Ms. Rosarii Mannion
Director
12th August 2022

Mr. Niall Garvey
Director
12th August 2022



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Pobal

Opinion on the financial statements

I have audited the financial statements of Pobal for the year ended 31 December 2021 as required under the provisions of section 5(1) of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements comprise the statement of income and expenditure and retained revenue reserves, the statement of financial position, the statement of cash flows and the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements

- give a true and fair view of the assets, liabilities and financial position of Pobal at 31 December 2021 and of its income and expenditure for 2021
- have been properly prepared in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*, and
- have been properly prepared in accordance with the Companies Act 2014.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the company and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions related to going concern

The directors have prepared the financial statements on a going concern basis. As described in the appendix to this report, I conclude on

- the appropriateness of the use by the directors of the going concern basis of accounting, and
- whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern.

I have nothing to report in that regard.

Opinion on matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, I report that in my opinion

- the information given in the directors' report is consistent with the financial statements, and
- the directors' report has been prepared in accordance with the Companies Act 2014.

I have obtained all the information and explanations that I consider necessary for the purposes of my audit.

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

The Companies Act 2014 also requires me to report if, in my opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. I have nothing to report in that regard.

Report of the C&AG (continued)

Report on information other than the financial statements, and on other matters

The directors have presented certain other information with the financial statements. This comprises the annual report including the governance statement and directors' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

A handwritten signature in blue ink that reads "Seamus McCarthy".

Seamus McCarthy
Comptroller and Auditor General

30 August 2022

Appendix to the report

Responsibilities of the directors

As explained in the governance statement and directors' report, the directors are responsible for

- the preparation of annual financial statements in the form prescribed under the Companies Act 2014
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under Section 5 (1) of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of Pobal and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on Pobal's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the company to cease being a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I find any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Statement of Income & Expenditure & Retained Revenue Reserves

For the Year Ended 31 December 2021

| | Notes | 2021 €000's | 2020 €000's |
|---|-------|----------------|----------------|
| Income | | | |
| Oireachtas Income | 4 | 814,498 | 763,890 |
| Other Income | 5 | 2 | 6 |
| Total Income | | 814,500 | 763,896 |
| Expenditure | | | |
| Programme Payments | 6 | 765,461 | 717,063 |
| Programme & Project Supports | 6 & 8 | 7,230 | 6,649 |
| Operating Expenses | 7 | 41,922 | 39,168 |
| Total Expenditure | | 814,613 | 762,880 |
| Operating Surplus / (Deficit) for the financial year | | (113) | 1,016 |
| Transfer (to)/from Capital Account | 12 | 135 | (308) |
| Balance Brought Forward at 1 January | | 4,058 | 3,350 |
| Balance Carried Forward at 31 December | | 4,080 | 4,058 |

The results for the year relate to continuing operations.

Notes 1 - 24 form part of these Financial Statements.

The Statement of Income and Expenditure & Retained Revenue Reserves includes all gains & losses recognised in the year.



Ms. Rosarii Mannion
Director
12th August 2022

Mr. Niall Garvey
Director
12th August 2022

Statement of Financial Position

| As at 31 December 2021 | Notes | 2021 €000's | 2020 €000's |
|--|-------|----------------|----------------|
| Fixed Assets | | | |
| Property, Plant & Equipment | 13 | 754 | 889 |
| Current Assets | | | |
| Receivables | 14 | 3,315 | 2,293 |
| Cash & Cash Equivalents | 3 | 40,799 | 54,324 |
| | | 44,144 | 56,617 |
| Current Liabilities (amounts falling due within one year) | | | |
| Payables | 15 | 2,691 | 2,463 |
| Programmes Account | 6 | 37,343 | 50,096 |
| | | 40,034 | 52,559 |
| Net Current Assets | | 4,080 | 4,058 |
| Total Net Assets | | 4,834 | 4,947 |
| Capital and Reserves | | | |
| Retained Revenue Reserves | | 4,080 | 4,058 |
| Capital Account | 12 | 754 | 889 |
| | | 4,834 | 4,947 |

Notes 1 - 24 form part of these Financial Statements.



Ms. Rosarii Mannion
Director
12th August 2022

Mr. Niall Garvey
Director
12th August 2022

Statement of Cash Flows

For the Year Ended 31 December 2021

| | Notes | 2021 €000's | 2020 €000's |
|--|-------|-----------------|----------------|
| Cashflows from Operating Activities | | | |
| Excess Income Over Expenditure | | (113) | 1,016 |
| Adjustments For: | | | |
| Depreciation and Impairment of Fixed Assets | 13 | 639 | 634 |
| (Increase) / Decrease in Receivables | 14 | (1,021) | (869) |
| Increase / (Decrease) in Payables | 15 | 228 | 181 |
| Loss on Disposal of Property, Plant & Equipment | 7 | 16 | 5 |
| Net Bank Interest Paid in Year | | 328 | 196 |
| Income Received (Less Administration Costs) | 6 | 759,937 | 735,238 |
| Programme and Programme & Project Support Payments | 6 | (772,691) | (723,712) |
| Net Cash Inflow / (Outflow) From Operating Activities | | (12,677) | 12,688 |
| Cashflows from Investing Activities | | | |
| Payments to Acquire Property, Plant & Equipment | 13 | (520) | (946) |
| Net Cash Inflow / (Outflow) From Investing Activities | | (520) | (946) |
| Cashflows from Financing Activities | | | |
| Net Cash Interest (Paid) in Year | | (328) | (196) |
| Net Cash Inflow / (Outflow) From Financing Activities | | (328) | (196) |
| Net Increase in Cash and Cash Equivalents | | 13,525 | 11,546 |
| Cash & Cash Equivalents at 1 st January | | 54,324 | 42,778 |
| Cash & Cash Equivalents at 31 st December | 3 | 40,799 | 54,324 |
| Movement in Net Funds in the Year | | (13,525) | 11,546 |

Notes 1 - 24 form part of these Financial Statements.



Ms. Rosarii Mannion
Director
12th August 2022

Mr. Niall Garvey
Director
12th August 2022

Notes to the Financial Statements

For the Year Ended 31 December 2021

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by Pobal are set out below. They have all been applied consistently throughout the year and for the preceding year.

Pobal is a Public Benefit Entity and is a company limited by guarantee incorporated under the Companies Act 2014. The address of its registered office is 2nd Floor, Ormond Building, 31-36 Upper Ormond Quay, Dublin 7, D07 N5YH.

Statement of Compliance

The Financial Statements of Pobal have been prepared on a going concern basis and in accordance with FRS102, the financial reporting standards applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland and the Companies Act 2014

Basis of Preparation

The Financial Statements are prepared under the accruals method of accounting and in accordance with generally accepted accounting principles under the historical cost convention. The Financial Statements are also prepared on the Going Concern basis. Financial Reporting Standards recommended by the recognised accountancy bodies are adopted, as they become operative.

The Financial Statements have applied "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("Charities SORP"). Pobal has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

Currency

The unit of currency in which the financial statements are denominated is the Euro.

Impact of COVID and going concern

Pobal recorded an operating deficit of €0.11m for the year ended 31 December 2021. At the balance sheet date, the company has net current assets €4.08m and total assets of €4.834m.

All major programme of works and budgets have been approved and agreed with various Government Departments, which has seen an increase in the overall level of funding.

The Board has considered management's assessment of the effects of the global COVID-19 pandemic on the continued operations of the organisation and believes that based on this and the above, the impact of COVID-19 on the financial operation of the company has not been material. As the status of the pandemic evolves, management continues to monitor its impact on the operation of the company to ensure changes do not significantly affect this assessment. Based on this, the Board are comfortable that Pobal can continue to meet its obligations as they fall due for a period of at least twelve months from signing the financial statements. Therefore these financial statements have been prepared on a going concern basis.

Property, Plant & Equipment and Depreciation

Property, Plant & Equipment are shown at cost less accumulated depreciation. Pobal capitalised all asset purchases greater than €1,000. Depreciation is charged to the Administration Account, on the straight-line basis, at the annual rates set out below, so as to write off the assets, adjusted for estimated residual value, over the expected useful life of each appropriate category.

Depreciation is charged on assets in use at the end of the period.

| | |
|------------------------|--|
| Furniture | 12.5% |
| IT Equipment | 33 1/3% |
| Other Office Equipment | 20% |
| Leasehold Improvements | 20% or is depreciated equally over the remaining years left on the lease for the relevant office, whichever is the lesser. |

Programme Payments and Refunds

Programme Payments are charged in the financial statements as they are paid. Programme refunds received in the year are posted to the financial statements on a cash receipt basis.

Operating Leases

Rental payments under operating leases are dealt with in Note 7 Operating Expenses as incurred.

Retirement Benefits

For staff directly employed, the company operates a defined contribution (DC) pension scheme which is approved by the Revenue Commissioners. The company's contributions to this scheme are charged to operating expenses (Note 7) in the period to which they relate. Details of the costs for 2021 are contained within Note 20 to these accounts. The pension costs of staff seconded to the company are paid for by the relevant parent organisations and Pobal reimburses the cost in full. All pension contributions are remitted to the funds administrators within the 21 day timeline as required under law.

Capital Account

Critical accounting judgements and estimation uncertainty

Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the company financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. Additional Information

Income

Income is provided by Government Departments and other funders to fund programme payments (Subvention, Payroll and Grants) to organisations and beneficiaries. Unused funds at the year end are either returned to the funders or recognised as a creditor. The amount recognised as Income in the "Statement of Income & Expenditure & Retained Revenue Reserves" is the net amount received in the year.

Service Fee Income

Service Income is provided by Departments and other funders to cover Pobal's administration costs and programme & project support costs in line with Service Level Agreements. The amount allocated from overall funds received from Pobal's funders for administration was €41,807,492 and programme & project supports was €7,229,917 in 2021 as analysed in Note 6 to these accounts.

Retained Revenue Reserves

Pobal retained revenue reserves amounted to €4,081,124 which has mainly been derived from accumulated interest earned on funds since the establishment of Pobal and unspent balances on the management element of Pobal's service fee from 2018 onwards in line with the company's Reserves policy.

Statement of Cash Flows

Explanatory notes below detail where the information within the Statement of Cashflows can be found within the Notes to the Accounts:

| Cashflow Category | Note | |
|---|------|--|
| Depreciation of Fixed Assets | 13 | Charge for year under Depreciation section |
| (Increase) / Decrease in Receivables | 14 | Balance at end 2020 less Balance at end 2021 |
| Increase / (Decrease) in Payables | 15 | Balance at end 2020 less Balance at end 2021 |
| Loss on Disposal of Property, Plant & Equipment | 13 | Category of expenditure under Note 13 |
| Bank Interest Paid | 7 | Amount charged to bank accounts in the year, excluding accruals |
| Income Received (Less Administration Costs) | 6 | Received in year €801,744,136 less Admin Costs of €41,807,492 inclusive of the amounts transferred to reserves |
| Programme and Programme & Project Support Paid | 6 | Programme payments of €765,460,601 plus Programme & Project Supports of €7,229,917 |
| Payments to Acquire Property, Plant & Equipment | 13 | Additions in the year under Cost section |

3. Cash & Cash Equivalents

| | 2021 | 2020 |
|-----------------------|---------------|---------------|
| | €000's | €000's |
| Cash in hand, at bank | 40,799 | 54,324 |
| Overdraft | 0 | 0 |
| Cash Equivalents | 0 | 0 |
| | 40,799 | 54,324 |

Cash at bank and in hand is comprised of cash in accounts instantly accessible and some on deposit requiring 50 days' notice of withdrawal or on maturity.

4. Income

| | Notes | 2021 | 2020 |
|---|-------|-----------------|----------|
| | | €000's | €000's |
| Oireachtas Grant Income Recognised | | | |
| Grant Funding on hand 1 st January | 6 | 50,096 | 38,571 |
| Funding Received | 6 | 801,744 | 775,415 |
| Funding on hand 31 December | 6 | (37,342) | (50,096) |
| Oireachtas Grant Income Recognised | | 814,498 | 763,890 |

5. Other Income

| | Notes | 2021 | 2020 |
|---------------------------------|-------|----------|--------|
| | | €000's | €000's |
| Deposit Interest Earned in Year | | 2 | 6 |

6. Summary of Programme Transactions 2021

| | Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | | Balance at 31.12.2021 |
|---|------|-----------------------|-------------------------|----------------------|--------------------|----------------------|-----------------------|
| | | | Amounts Received | Administration Costs | Programme Supports | Programme Payments | |
| Department of Rural and Community Development | 6.1 | 6,421,114 | 66,819,829 | (6,143,013) | (441,835) | (57,692,082) | 8,964,013 |
| Department of Employment Affairs and Social Protection | 6.2 | 5,106,325 | 118,576,765 | (1,961,543) | (96,301) | (121,567,606) | 57,640 |
| Department of Children, Equality, Disability, Integration & Youth | 6.3 | 10,060,059 | 593,160,022 | (31,160,122) | (6,453,658) | (548,937,035) | 16,669,266 |
| Department of Justice and Equality | 6.4 | 70,358 | 98,600 | 0 | (37,246) | 0 | 131,712 |
| Dormant Account Fund | 6.5 | 4,482,967 | 6,365,000 | (546,134) | (11,591) | (6,591,108) | 3,699,134 |
| Area Based Childhood Programme | 6.6 | 59,412 | 0 | 0 | 0 | 0 | 59,412 |
| Department of Health | 6.7 | 12,983,788 | 10,830,710 | (1,692,781) | (30,644) | (16,558,938) | 5,532,135 |
| Early Years Focused Inspections | 6.8 | 1,151 | 96,378 | 0 | (17,528) | 0 | 80,001 |
| Stability Scheme for Community & Voluntary Organisations | 6.9 | 10,484,873 | 4,583,000 | (233,751) | (20,000) | (13,744,559) | 1,039,563 |
| Department of Environment, Climate & Communications | 6.10 | 0 | 109,000 | (70,148) | (29,507) | 0 | 9,345 |
| Department of Transport | 6.11 | 0 | 1,000,000 | 0 | 0 | (339,273) | 660,727 |
| Peace IV | | (43,580) | 94,646 | 0 | (77,548) | 0 | (26,482) |
| Greece Project | | (12,320) | (12,320) | 0 | 0 | 0 | 0 |
| RESET Project | | 0 | 14,956 | 0 | (6,509) | 0 | 8,447 |
| Sports Capital Project | | 0 | 7,550 | 0 | (7,550) | 0 | 0 |
| General Beneficiary Supports | | 457,709 | 0 | 0 | 0 | 0 | 457,709 |
| Total | | 50,096,4968 | 801,744,136 | (41,807,492) | (7,229,917) | (765,460,601) | 37,342,622 |

6.1 Department of Rural and Community Development

| Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | | Balance at 31.12.2021 |
|---|-----------------------|-------------------------|----------------------|--------------------|---------------------|-----------------------|
| | | Amounts Received | Administration Costs | Programme Supports | Programme Payments | |
| Social Inclusion & Community Activation Programme | 1,492,867 | 1,499,717 | (1,426,640) | (128,469) | 0 | 1,437,475 |
| Community Services Programme | 2,613,204 | 48,890,000 | (2,445,404) | (40,893) | (46,067,544) | 2,949,363 |
| Grants to Locally Based Community and Voluntary Organisations | 437,194 | 0 | 0 | 0 | 0 | 437,194 |
| Leader RAPID | 22,340 | 1,698,057 | (1,102,992) | (28,210) | 0 | 589,195 |
| NEIC Pilot Social Employment Fund | 57,510 | 0 | 0 | 0 | 0 | 57,510 |
| Tidy Towns | 0 | 1,000,000 | 0 | 0 | (1,000,000) | 0 |
| Town and Village Renewal | 1,053,900 | 1,389,198 | (60,441) | (2,289) | (862,958) | 1,517,410 |
| Community & Voluntary Sector Skills Audit | 6,745 | 60,802 | (56,751) | 0 | 0 | 10,796 |
| Support Schemes for National Organisations | 85,000 | 24,216 | 0 | (71,603) | 0 | 37,613 |
| Senior Arts Scheme | 318,445 | 7,103,313 | (455,951) | (10,000) | (5,985,595) | 970,212 |
| National Volunteering Strategy | 333,909 | 4,854,694 | (594,834) | (127,925) | (3,775,985) | 689,849 |
| Local Economic and Community Planning | 0 | 70,000 | 0 | 0 | 0 | 70,000 |
| Community & Voluntary Centralised Database | 0 | 199,042 | 0 | (1,646) | 0 | 197,396 |
| | 0 | 30,800 | 0 | (30,800) | 0 | 0 |
| Total | 6,421,114 | 66,819,829 | (6,143,013) | (441,835) | (57,692,082) | 8,964,013 |

6.2 Department of Social Protection

| | Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | Balance at 31.12.2021 | |
|---------------------------------------|-----|--------------------------|-------------------------|-------------------------|-----------------------|--------------------------|-----------------------|
| | | | Amounts Received | Administration Costs | Programme Supports | | Programme Payments |
| Tús | | 2,305,570 | 71,894,450 | (1,249,256) | (23,322) | (73,007,028) | (79,586) |
| Rural Social Scheme | | 2,238,278 | 45,362,375 | (561,621) | (18,360) | (46,964,017) | 56,655 |
| Disability Activation Programme | | 5,711 | 0 | 0 | 0 | 0 | 5,711 |
| Ability Programme | | 528,769 | 1,319,940 | (150,666) | (54,619) | (1,596,561) | 46,863 |
| Gateway | | 27,997 | 0 | 0 | 0 | 0 | 27,997 |
| Total | | 5,106,325 | 18,576,765 | (1,961,543) | (96,301) | (121,567,606) | 57,650 |

6.3 Department of Children, Equality, Disability, Integration & Youth

| Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | | Balance at 31.12.2021 |
|---|-----------------------|-------------------------|----------------------|--------------------|----------------------|-----------------------|
| | | Amounts Received | Administration Costs | Programme Supports | Programme Payments | |
| Early Childhood Care & Education ¹ | 782,877 | 284,769,163 | 0 | 0 | (285,482,979) | 69,061 |
| NCS & Savers ¹ | 2,438,073 | 173,594,091 | 0 | 0 | (171,593,490) | 4,438,674 |
| COVID-19 Measures | 884,859 | 18,927,387 | 0 | 0 | (14,263,293) | 5,548,953 |
| Access & Inclusion Model ¹ | (121,628) | 19,036,656 | 0 | 0 | (19,193,908) | (278,880) |
| Programme Support Payment | 55,295 | 18,321,296 | 0 | 0 | (18,299,249) | 77,342 |
| City & County Childcare Committees | (219,458) | 11,793,443 | 0 | 0 | (11,784,459) | (210,474) |
| National Voluntary Childcare Organisations | (1) | 2,515,621 | 0 | 0 | (2,515,621) | (1) |
| Other Early Years Programmes ¹ | 5,191,365 | 35,872,636 | (19,806,377) | (6,125,838) | (9,716,857) | 5,414,929 |
| Youth Café | 14,051 | 0 | 0 | 0 | 0 | 14,051 |
| Youth Services Grant Scheme | 46,383 | 15,816,330 | (54,692) | 0 | (15,396,523) | 411,498 |
| Comhairle na nOg | (5,941) | 837,856 | (53,584) | (8,239) | (690,656) | 79,436 |
| Better Start National Early Years Quality Development | 994,184 | 11,675,543 | (11,245,469) | (319,581) | 0 | 1,104,677 |
| Total | 10,060,059 | 593,160,022 | (31,160,122) | (6,453,658) | (548,937,035) | 16,669,266 |

¹ Pobal has a compliance brief in relation to funding provided to childcare providers. The compliance brief acts as the primary process for validating the financial value of amounts paid to childcare providers. The purpose of a compliance visit is to confirm that childcare services are adhering to key programme rules, contract conditions and administrative requirements pertaining to the relevant programmes.

6.4 Department of Justice

| Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | | Balance at 31.12.2021 |
|---|--------------------------|-------------------------|-------------------------|-----------------------|-----------------------|--------------------------|
| | | Amounts Received | Administration Costs | Programme Supports | Programme Payments | |
| Equality for Women Measure | 30,248 | 0 | 0 | 0 | 0 | 30,248 |
| Traveller Community Fund | 2,062 | 0 | 0 | 0 | 0 | 2,062 |
| Employee Hosting and Associated Supports Project ² | 0 | 98,600 | 0 | (37,246) | 0 | 61,354 |
| European Refugee Fund | 9,942 | 0 | 0 | 0 | 0 | 9,942 |
| European Integration Fund | 28,106 | 0 | 0 | 0 | 0 | 28,106 |
| Total | 70,358 | 98,600 | 0 | (37,246) | 0 | 131,712 |

² Funded equally by The Probation Service and Irish Prison Service

6.5 Dormant Account Fund

| Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | | Balance at 31.12.2021 |
|---|-----------------------|-------------------------|----------------------|--------------------|--------------------|-----------------------|
| | | Amounts Received | Administration Costs | Programme Supports | Programme Payments | |
| Department of Rural & Community Development | 579,441 | 740,000 | (546,134) | 0 | (179,203) | 594,104 |
| Irish Prison Services | 57,790 | 0 | 0 | 0 | 0 | 57,790 |
| Department of Children, Equality, Disability, Integration & Youth | 35,416 | 0 | 0 | 0 | 0 | 35,416 |
| Department of Justice | 271,246 | 625,000 | 0 | (2,769) | (94,861) | 798,616 |
| Department of Communications, Energy and Natural Resources | 50,566 | 0 | 0 | 0 | 0 | 50,566 |
| Dormant Accounts Board | 33,094 | 0 | 0 | 0 | 0 | 33,094 |
| Department of Social Protection | 3,455,414 | 5,000,000 | 0 | (8,822) | (6,591,108) | 2,129,548 |
| Total | 4,482,967 | 6,365,000 | (546,134) | (11,591) | (6,591,108) | 3,699,134 |

6.6 Area Based Childhood Programme

| Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | | Balance at 31.12.2021 |
|---|-----------------------|-------------------------|----------------------|--------------------|--------------------|-----------------------|
| | | Amounts Received | Administration Costs | Programme Supports | Programme Payments | |
| Area Based Childhood Programme (Jointly funded Dept. of Children & Youth Affairs / Atlantic Philanthropies) Tús | 59,412 | 0 | 0 | 0 | 0 | 0 |
| Total | 59,412 | 0 | 0 | 0 | 0 | 59,412 |

6.7 Department of Health

| | Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | Balance at 31.12.2021 | |
|---|-----|--------------------------|-------------------------|-------------------------|-----------------------|--------------------------|-----------------------|
| | | | Amounts Received | Administration Costs | Programme Supports | | Programme Payments |
| Healthy Ireland Fund | | 3,963,437 | 3,671,314 | (704,619) | (30,644) | (5,143,597) | 1,755,891 |
| Community Mental Health Fund | | 490,813 | 11,507 | 0 | 0 | (111,511) | 490,809 |
| Community Resilience Fund | | 1,412,214 | 0 | 0 | 0 | (1,206,229) | 205,985 |
| Sláintecare Integrated Housing and Healthcare for an Aging Population | | 6,214,024 | 6,776,899 | (988,162) | 0 | (9,465,291) | 2,537,470 |
| | | 903,300 | 270,990 | 0 | 0 | (632,310) | 541,980 |
| Total | | 12,983,788 | 10,830,710 | (1,692,781) | (30,644) | (16,558,938) | 5,532,135 |

6.8 Early Years Focused Inspections

| | Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | Balance at 31.12.2021 | |
|--|-----|--------------------------|-------------------------|-------------------------|-----------------------|--------------------------|-----------------------|
| | | | Amounts Received | Administration Costs | Programme Supports | | Programme Payments |
| Early Years Focused Inspections (Dept. of Education & Skills) | | 1,151 | 96,378 | 0 | (17,528) | 0 | 80,001 |
| Total | | 1,151 | 96,378 | 0 | (17,528) | 0 | 80,001 |

6.9 Stability Scheme for Community & Voluntary Organisations

| Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | | Balance at 31.12.2021 |
|---|-----------------------|-------------------------|----------------------|--------------------|---------------------|-----------------------|
| | | Amounts Received | Administration Costs | Programme Supports | Programme Payments | |
| Department of Rural & Community Development | 10,138,429 | 4,583,000 | (233,751)) | (20,000) | (12,189,017) | 2,278,661 |
| Department of Children, Equality, Disability, Integration & Youth | 763,790 | 0 | 0 | 0 | (492,535) | 271,255 |
| Department of Health ³ | (417,346) | 0 | 0 | 0 | (1,093,007)) | (1,510,353) |
| Total | 10,484,873 | 4,583,000 | (233,751) | (20,000) | (13,774,559) | 1,039,563 |

³ The Department of Rural & Community Development (DRCD), as lead Department for the Stability Scheme, has confirmed to Pobal that the total funding required for this Scheme is to be considered as a single source of funding, with any deficits being offset by surpluses at a departmental level.

6.10 Department of Environment, Climate & Communications

| Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | | Balance at 31.12.2021 |
|------------------------------------|-----------------------|-------------------------|----------------------|--------------------|--------------------|-----------------------|
| | | Amounts Received | Administration Costs | Programme Supports | Programme Payments | |
| Community Climate Action Programme | 0 | 109,000 | (70,148) | (29,507) | 0 | 9,345 |
| Total | 0 | 109,000 | (70,148) | (29,507) | 0 | 9,345 |

6.11 Department of Transport

| | Ref | Balance at 01.01.2021 | Grant Transactions 2021 | | | | Balance at 31.12.2021 |
|---|-----|--------------------------|-------------------------|-------------------------|-----------------------|-----------------------|--------------------------|
| | | | Amounts Received | Administration Costs | Programme Supports | Programme Payments | |
| Upcycling of Bicycles and e-Bikes Pilot Initiative | | 0 | 1,000,000 | 0 | 0 | (339,273) | 660,727 |
| Total | | 0 | 1,000,000 | 0 | 0 | (339,273) | 660,727 |

- › Programme Refunds received in the year amounted to €6,325,328 (2020: €4,929,415), are netted against programme payments. The basis for identifying these are set out in Note 17 to these accounts.
- › Programme & Project Supports are required to fund costs that are considered to be outside the scope of core programme day to day service delivery and includes ICT system development, beneficiary training and guidance materials, programme publications and information sessions.
- › As at 31/12/2021, Pobal will carry forward €265,891 in relation to both multi annual programmes and programme specific tasks as agreed with funding departments, which were postponed to 2022. These are reflected within the closing balances for the relevant programmes.
- › The closing balance on the programme account are reflected under current liabilities. These include 2021 end of year balance on hand administration & programme support income amounting to €3.8m.
- › General beneficiary supports (balances on hand in relation to multiple small programmes pre 2010), which are funds to be used for the capacity building of beneficiary groups, amounted to €457,709 at end 2021. These are shown in the last line in the summary section of Note 6.

7. Operating Expenses for Pobal

For the Year Ended 31 December 2021

| | Salaries | Travel & Subsistence | Rent & Rates | Staff Recruitment | Legal, Accounting & Insurance | Audit Fee |
|--|-------------------|----------------------|------------------|-------------------|-------------------------------|---------------|
| | € | € | € | € | € | € |
| Childcare Programmes | 14,135,472 | 18,296 | 797,451 | 197,606 | 300,001 | 23,886 |
| Social Inclusion & Community Activation Programme | 992,294 | 6,241 | 79,845 | 7,013 | 17,104 | 1,869 |
| Community Services Programme | 1,170,751 | 1,391 | 66,491 | 5,901 | 24,981 | 1,953 |
| Dormant Accounts Fund | 1,987,099 | 1,388 | 112,688 | 13,449 | 43,546 | 3,349 |
| Rural Social Scheme | 433,760 | 308 | 24,109 | 3,384 | 17,163 | 748 |
| Tús | 997,076 | 692 | 57,244 | 5,011 | 21,078 | 1,709 |
| Stability Scheme for Community & Voluntary Organisations | 181,282 | 123 | 11,059 | 905 | 3,711 | 317 |
| Peace IV | 0 | 0 | 0 | 0 | 0 | 0 |
| Senior Alerts Scheme | 478,476 | 334 | 27,103 | 2,408 | 10,187 | 815 |
| Community Climate Action Programme | 59,803 | 44 | 2,978 | 305 | 1,350 | 98 |
| Youth Services Grant Scheme | 42,121 | 30 | 2,296 | 212 | 905 | 75 |
| Leader | 891,554 | 621 | 50,993 | 14,841 | 18,920 | 1,509 |
| Support Scheme for National Organisations | 365,305 | 255 | 20,585 | 1,839 | 7,790 | 625 |
| Tidy Towns Programme | 49,354 | 36 | 2,434 | 251 | 1,111 | 84 |
| Town & Village Renewal | 33,400 | 24 | 1,650 | 164 | 18,419 | 78 |
| Healthy Ireland Fund | 561,538 | 393 | 31,447 | 8,779 | 11,995 | 966 |
| Sláintecare Integration Fund | 797,306 | 561 | 44,063 | 15,678 | 17,159 | 1,358 |
| Ability Programme | 120,187 | 82 | 7,207 | 602 | 2,492 | 205 |
| Better Start National Early Years Quality Development | 9,078,698 | 39,943 | 526,023 | 56,772 | 200,170 | 15,384 |
| Comhairle na nOg | 44,194 | 31 | 2,457 | 223 | 952 | 73 |
| Pobal Corporate | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Operating Expenses 2021 | 31,874,669 | 64,860 | 1,813,708 | 330,659 | 711,304 | 54,000 |
| Total Operating Expenses 2020 | 28,164,486 | 313,071 | 2,218,091 | 240,704 | 644,001 | 53,250 |

| Office Expenses | Training & Other Staff Costs | Printing & Advertising | IT Maint, Consultancy & Comms | External Service Provider | Interest * | Depreciation | Loss on Disposal of Fixed Assets | Total 2021 | Total 2020 |
|-----------------|------------------------------|------------------------|-------------------------------|---------------------------|----------------|----------------|----------------------------------|-------------------|-------------------|
| € | € | € | € | € | € | € | € | € | € |
| 285,318 | 151,902 | 12,123 | 1,124,512 | 2,381,407 | 139,343 | 282,816 | 7,097 | 19,857,230 | 19,027,479 |
| 23,649 | 11,987 | 2,244 | 93,428 | 0 | 4,348 | 23,128 | 580 | 1,430,832 | 1,264,807 |
| 40,030 | 20,968 | 1,726 | 157,274 | 0 | 30,389 | 39,650 | 995 | 2,452,551 | 2,201,621 |
| 8,865 | 4,358 | 391 | 30,913 | 0 | 11,045 | 8,855 | 222 | 547,754 | 388,475 |
| 9,007 | 4,581 | 379 | 41,109 | 0 | 17,005 | 9,092 | 228 | 563,270 | 564,984 |
| 20,988 | 10,309 | 851 | 90,144 | 0 | 27,070 | 20,237 | 508 | 1,252,917 | 1,265,930 |
| 3,609 | 1,981 | 142 | 18,205 | 0 | 9,252 | 3,753 | 94 | 234,433 | 343,482 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10,222 | 4,887 | 840 | 41,861 | 0 | 9,568 | 9,646 | 242 | 596,589 | 527,912 |
| 1,230 | 544 | 60 | 2,645 | 0 | 115 | 1,157 | 29 | 70,358 | 0 |
| 858 | 416 | 38 | 2,801 | 0 | 4,190 | 891 | 22 | 54,855 | 37,888 |
| 18,177 | 9,187 | 766 | 79,666 | 0 | 1,695 | 17,864 | 448 | 1,106,241 | 1,076,012 |
| 7,376 | 3,714 | 319 | 28,112 | 0 | 13,811 | 7,398 | 186 | 457,315 | 423,675 |
| 1,030 | 445 | 49 | 2,015 | 0 | 2,796 | 997 | 25 | 60,627 | 22,992 |
| 708 | 301 | 31 | 1,091 | 0 | 98 | 929 | 23 | 56,916 | 69,886 |
| 11,356 | 5,787 | 493 | 42,134 | 0 | 20,089 | 11,441 | 287 | 706,705 | 607,677 |
| 16,151 | 7,964 | 712 | 56,990 | 0 | 16,670 | 16,074 | 403 | 991,089 | 713,857 |
| 2,397 | 1,293 | 97 | 11,496 | 0 | 2,567 | 2,425 | 61 | 151,111 | 208,947 |
| 197,099 | 129,650 | 13,790 | 814,349 | 0 | 19,353 | 182,149 | 4,571 | 11,277,951 | 10,330,270 |
| 893 | 444 | 39 | 3,255 | 0 | 287 | 871 | 22 | 53,741 | 41,084 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51,000 |
| 658,963 | 370,718 | 35,090 | 2,642,000 | 2,381,407 | 329,691 | 639,373 | 16,043 | 41,922,485 | 39,167,978 |
| 791,881 | 356,114 | 59,989 | 2,416,277 | 3,069,531 | 201,792 | 634,216 | 4,575 | 39,167,978 | |

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business as usual' functions.

| | 2021 | 2020 |
|-----------------------------------|----------------|----------------|
| | € | € |
| Legal Advice | 28,092 | 103,111 |
| Financial Advice | 7,200 | 7,500 |
| Human Resources | 40,635 | 64,610 |
| Strategic / Business Improvements | 113,695 | 148,249 |
| Property / Lease | 0 | 0 |
| Other | 33,186 | 45,287 |
| Total | 222,808 | 368,757 |

Legal Costs & Settlements

Pobal has not incurred any legal costs and settlements recognised as expenditure in the 2021 reporting period. Expenditure incurred in relation to general legal advice received by Pobal is disclosed in Consultancy Costs above.

Travel & Subsistence Expenditure

Travel & Subsistence expenditure is categorised as follows:

| | 2021 | 2020 |
|----------------------|---------------|----------------|
| | € | € |
| Domestic | | |
| Board | 577 | 5,846 |
| Employees | 64,860 | 312,187 |
| International | | |
| Board | 0 | 0 |
| Employees | 0 | 884 |
| Total | 65,437 | 318,917 |

The majority of employee costs relate to the delivery of Better Start & Access Inclusion Model Programmes (€40,780). The significant reduction in Travel & Subsistence expenditure in 2021 is as a direct result of Government COVID-19 travel restrictions.

Hospitality Expenditure

Hospitality expenditure is categorised as follows:

| | 2021 | 2020 |
|--------------------|----------|--------------|
| | € | € |
| Staff Hospitality | 0 | 1,935 |
| Client Hospitality | 0 | 0 |
| Total | 0 | 1,935 |

The reduction in Hospitality expenditure in 2021 is as a result of Government COVID-19 restrictions.

8. Programme & Project Supports

For the Year Ended 31 December 2021

| | Salaries | Operating Costs | IT Development and Infrastructure | Legal & Consultancy | Programme Set Up | Research/ Evaluations | Support & Training to Funder Organisations | Total 2021 | Total 2020 |
|---|-----------|-----------------|-----------------------------------|---------------------|------------------|-----------------------|--|------------------|------------|
| | € | € | € | € | € | € | € | € | € |
| Childcare Programmes | 1,683,702 | 377,668 | 3,843,388 | 9,085 | 0 | 7,738 | 11,000 | 5,932,581 | 4,664,952 |
| Better Start National Early Years Quality Development | 0 | 0 | 130,968 | 0 | 0 | 0 | 188,613 | 319,581 | 129,719 |
| Comhairle na nOg | 6,773 | 1,466 | 0 | 0 | 0 | 0 | 0 | 8,239 | 8,896 |
| Social Inclusion & Community Activation Programme | 0 | 0 | 16,974 | 200 | 0 | 0 | 111,295 | 128,469 | 333,900 |
| Community Services Programme | 0 | 0 | 0 | 0 | 0 | 0 | 40,893 | 40,893 | 18,330 |
| Dormant Accounts Fund | 8,220 | 1,858 | 0 | 0 | 0 | 0 | 1,513 | 11,591 | 12,569 |
| Community & Voluntary Sector Stability Fund | 16,276 | 3,724 | 0 | 0 | 0 | 0 | 0 | 20,000 | 24,000 |
| Senior Alerts Scheme | 25,343 | 5,882 | 61,475 | 31,749 | 0 | 0 | 3,476 | 127,925 | 177,119 |
| Leader | 10,114 | 1,971 | 16,125 | 0 | 0 | 0 | 0 | 28,210 | 25,501 |
| Support Scheme for National Organisations | 8,118 | 1,882 | 0 | 0 | 0 | 0 | 0 | 10,000 | 19,116 |
| Tidy Towns Programme | 1,690 | 379 | 120 | 0 | 0 | 0 | 100 | 2,289 | 100 |
| Healthy Ireland Fund | 23,913 | 6,731 | 0 | 0 | 0 | 0 | 4,183 | 30,644 | 76,095 |
| Sláintecare Integration Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,158 |
| Ability Programme | 0 | 0 | 0 | 54,619 | 0 | 0 | 0 | 54,619 | 5,000 |
| Rural Social Scheme | 15,086 | 3,274 | 0 | 0 | 0 | 0 | 0 | 18,360 | 333 |
| Tús | 16,894 | 3,729 | 2,699 | 0 | 0 | 0 | 0 | 23,322 | 0 |
| Community Climate Action Programme | 23,112 | 5,288 | 0 | 0 | 0 | 0 | 1,107 | 29,507 | 0 |
| National Childcare Scheme ICT Project | 0 | 0 | 188,865 | 892 | 0 | 0 | 3,500 | 193,257 | 920,787 |
| DES EYEI Project | 10,946 | 2,897 | 3,685 | 0 | 0 | 0 | 0 | 17,528 | 84,348 |
| The Probation Service and Irish Prison Service - Employee Hosting and associated Supports Project | 31,169 | 5,831 | 0 | 0 | 0 | 0 | 246 | 37,246 | 0 |

| | | | | | | | | | |
|--|------------------|----------------|------------------|---------------|----------|----------------|----------------|------------------|------------------|
| DECC Sports Capital Project | 6,472 | 1,078 | 0 | 0 | 0 | 0 | 0 | 7,550 | 0 |
| DRCD Centralised Database Project | 26,093 | 4,707 | 0 | 0 | 0 | 0 | 0 | 30,800 | 0 |
| DRCD Local Economic and Community Planning Project | 1,372 | 274 | 0 | 0 | 0 | 0 | 0 | 1,646 | 0 |
| DRCD Community & Voluntary Sector Skills Audit Project | 58,469 | 13,134 | 0 | 0 | 0 | 0 | 0 | 71,603 | 0 |
| EU RESET Project | 6,251 | 258 | 0 | 0 | 0 | 0 | 0 | 6,509 | 0 |
| EU Peace IV Project | 71,206 | 6,100 | 0 | 0 | 0 | 0 | 242 | 77,548 | 75,701 |
| EU Structural Reform Support Service - Greece Project | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,182 |
| Gateway Evaluation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,054 |
| Total Programme & Project Supports 2021 | 2,051,219 | 448,131 | 4,264,299 | 96,545 | 0 | 7,738 | 361,985 | 7,229,917 | 6,648,860 |
| Total Programme & Project Supports 2020 | 2,043,561 | 494,472 | 3,659,276 | 55,368 | 0 | 127,955 | 268,228 | 6,648,860 | |

9. Employees and Remuneration

The average number of persons working for the company during the period was 593 (2020: 537). The total charge for operating expenses salaries and programme & project supports salaries (incl. ER PRSI/ER Pension) for 2021 was €33,925,888. This includes an accrual for holiday pay owing at 31 December 2021 of €589,690.

| The average number of employees was: | 2021 | 2020 |
|---|------------|------------|
| | No. | No. |
| Better Start | 146 | 134 |
| Community Supports & Services | 55 | 48 |
| Compliance, Audit & Risk | 39 | 34 |
| Corporate Services | 35 | 33 |
| Early Years | 161 | 144 |
| Finance | 79 | 76 |
| Information & Communications Technology | 46 | 41 |
| Programme Design, Delivery & Analytics | 32 | 27 |
| | 593 | 537 |

Aggregate Employee Benefits

| | 2021 | 2020 |
|---|-------------------|-------------------|
| | € | € |
| Wages and Salaries - Operational and Programme & Project Supports | 28,528,777 | 25,578,856 |
| Employers contribution to social welfare | 3,105,177 | 2,725,467 |
| Retirement benefit costs | 2,291,934 | 1,903,724 |
| Total | 33,925,888 | 30,208,047 |

Employee Benefits Breakdown

Range of Total Employee Benefits (Gross Pay Excluding Employer Pension and PRSI Contributions)

| From To | 2021 | 2020 |
|-------------------|------|------|
| Less Than €60,000 | 567 | 506 |
| €60,000 €69,999 | 52 | 41 |
| €70,000 €79,999 | 32 | 28 |
| €80,000 €89,999 | 7 | 6 |
| €90,000 €99,999 | 4 | 5 |
| €100,000 €109,999 | 3 | 1 |
| €110,000 €119,999 | 1 | 1 |
| €120,000 €129,999 | 4 | 2 |
| €130,000 €139,999 | 0 | 0 |
| €140,000 €149,999 | 0 | 1 |
| €150,000 €159,999 | 1 | 0 |

The Employee numbers quoted above are from the total number of staff employed by Pobal over the year. This will be a larger figure than the average staff numbers during the year.

10. Key Management Personnel

Key management personnel in Pobal are those persons having authority and responsibility for planning, directing and controlling the activities of the entity. Key Management Personnel in Pobal consist of the members of the Board, Chief Executive Officer, Deputy Chief Executive Officer, Chief Financial Officer and Chief Operating Officer.

The Directors serve on the Board in a voluntary capacity and receive no fees or remuneration for the time spent in carrying out these duties. The Travel & Subsistence costs reimbursed to the Directors were €577 in 2021 (€5,846 in 2020).

The amounts reimbursed to each Director is as follows:

| | 2021 | 2020 |
|-----------------------|------------|--------------|
| | € | € |
| Fintan Breen | 0 | 327 |
| Molly Buckley | 0 | 319 |
| Donna Creaven | 0 | 479 |
| John Curran | 294 | 1,173 |
| Niall Garvey | 0 | 1,251 |
| Ann Hanley | 118 | 611 |
| Helen Keogh | 0 | 44 |
| Tom Lavin | 165 | 1,127 |
| Breda McTaggart | 0 | 187 |
| Lindsay Malone | 0 | 190 |
| Patricia Ball O'Keefe | 0 | 138 |
| Total | 577 | 5,846 |

In addition, the following amounts paid to third parties in respect of the board:

| | 2021 | 2020 |
|---|--------------|------------|
| | € | € |
| Accommodation | 2,766 | 0 |
| Board subsistence | 650 | 799 |
| Retirement/Other Gifts & Acknowledgements | 452 | 0 |
| Total | 3,868 | 799 |

CEO's Remuneration & Travel & Subsistence*

| | 2021 | 2020 |
|---------------------------------|----------------|----------------|
| | € | € |
| Basic Salary | 159,237 | 141,816 |
| Employer's PRSI Contribution | 17,596 | 15,671 |
| Employer's Pension Contribution | 15,924 | 8,585 |
| | 192,757 | 166,072 |
| Travel & Subsistence | 667 | 0 |

11. Taxation

Pobal has been granted charitable status by the Revenue Commissioners under Section 207 of the Taxes Consolidation Act, 1997. Accordingly, no taxation charges have been included in the Accounts. Pobal has been granted charitable status by the Revenue Commissioners under Section 207 of the Taxes Consolidation Act, 1997. Accordingly, no taxation charges have been included in the Accounts.

12. Capital Account

| | 2021 | 2021 | 2020 | 2020 |
|---|--------------|--------------|-------|------|
| | € | € | € | € |
| Opening Balance | | 886 | | 581 |
| Transfer from Statement of Income & Expenditure & Retained Revenue Reserves ReservesReserves: | | | | |
| Asset Funding | 520 | | 946 | |
| Amortisation in line with Asset Depreciation | (639) | | (634) | |
| Amount Released on Disposal of Assets | (16) | | (4) | |
| | | (135) | | 308 |
| Closing Balance | | 754 | | 889 |

13. Property, Plant & Equipment

| | Furniture | ICT & Office Equipment | Leasehold Improvements | Total |
|--|------------|------------------------|------------------------|--------------|
| | € | € | € | € |
| Cost | | | | |
| Balance at 1st January 2021 | 139 | 3,619 | 1,916 | 5,674 |
| Additions in Year | 0 | 517 | 3 | 520 |
| Disposals in Year | 0 | (754) | (298) | (1,052) |
| Balance at 31st December 2021 | 139 | 3,382 | 1,621 | 5,142 |
| Depreciation | | | | |
| Balance at 1st January 2021 | 120 | 2,811 | 1,854 | 4,785 |
| Charge for Year | 3 | 627 | 9 | 639 |
| Disposals in Year | 0 | (738) | (298) | (1,036) |
| Balance at 31st December 2021 | 123 | 2,700 | 1,565 | 4,388 |
| Net Book Value at 31st December 2021 | 16 | 682 | 56 | 754 |
| Net Book Value at 31st December 2020 | 19 | 808 | 62 | 889 |

In respect of prior year

| | Furniture | ICT & Office Equipment | Leasehold Improvements | Total |
|--|------------|------------------------|------------------------|--------------|
| | € | € | € | € |
| Cost | | | | |
| Balance at 1st January 2021 | 273 | 3,130 | 1,845 | 5,248 |
| Additions in Year | 10 | 865 | 71 | 946 |
| Disposals in Year | (144) | (376) | 0 | (520) |
| Balance at 31st December 2021 | 139 | 3,619 | 1,916 | 5,674 |
| Depreciation | | | | |
| Balance at 1st January 2021 | 261 | 2,561 | 1,845 | 4,667 |
| Charge for Year | 3 | 622 | 9 | 634 |
| Disposals in Year | (144) | (372) | 0 | (516) |
| Balance at 31st December 2021 | 120 | 2,811 | 1,854 | 4,785 |
| Net Book Value at 31st December 2021 | 19 | 808 | 62 | 889 |
| Net Book Value at 31st December 2020 | 12 | 569 | 0 | 581 |

14. Receivables

| | 2021 | 2020 |
|--------------------------|--------------|--------------|
| | € | € |
| Prepayments | 3,256 | 2,223 |
| Tús Payroll* | 3 | 4 |
| Gateway Payroll* | 3 | 3 |
| Other receivables | 53 | 64 |
| Total Receivables | 3,315 | 2,293 |

* Refunds due from Revenue Commissioners in respect of participants. All Debtors fall due within 1 year.

15. Payables: Amounts falling due within one year

| | 2021 | 2020 |
|----------------------------------|--------------|--------------|
| | € | € |
| Accruals - Holiday Pay | 590 | 623 |
| Accruals - Programme Supports | 193 | 73 |
| Accruals - Operating Costs | 338 | 343 |
| Pobal Collector General Creditor | 870 | 765 |
| RSS Payroll* | 308 | 282 |
| Tús Payroll* | 392 | 377 |
| Total Payables | 2,691 | 2,463 |

* Payroll deductions to be remitted at year end - Revenue Commissioners, Union Subscriptions and the Bike to Work Scheme. No security has been provided by Pobal to any of the above creditors.

16. Share Capital

Pobal is a company not having a share capital and is limited by guarantee.

17. Programme Commitments

| | 2021 | 2020 |
|---|----------------------|----------------------|
| | € | € |
| Commitments as at 1 st January | 234,063,538 | 312,899,248 |
| Programme approvals made during the year | 782,971,019 | 750,912,233 |
| | 1,017,034,557 | 1,063,811,481 |
| Cash on hand held by groups at 1 January | (1,230,066) | (1,335,022) |
| Programmes de-committed during the year | (12,480,847) | (111,349,601) |
| | 1,003,323,644 | 951,126,858 |
| Programme Payments (Note 6) | (765,460,601) | (717,063,320) |
| Commitments as at 31 December | 237,863,043 | 234,063,538 |

Programme payments are subject to the allocation of monies from the funding department and any changes that may result from Government decisions. As members of the company, the board of directors have no liability to the allocation of monies from funding departments and Programme payments.

Pobal manage the process of programme commitments and subsequent decomittals and recovery of funds as appropriate. Pobal follow due process in actively liaising with beneficiaries in recovering funding. This involves a process of written communication to recover funds. If unsuccessful in these attempts Pobal liaise with the relevant funding department on a case by case basis on next steps, which may result in legal action.

Programme Payments Repayable

Pobal identify programme payment amounts repayable to it through audits and verification visits and the decommittal process. The amounts repayable are not recorded as a debtor but are reported by way of a note to the Financial Statements. The amounts due at the beginning and end of 2021 are set out below.

| Movement in Programme Payments Repayable during 2021: | Work Placement Programmes * | Other Programmes | Total |
|---|-----------------------------|------------------|------------------|
| | € | € | € |
| Repayments due 1 January 2021 | 234,056 | 5,572,365 | 5,806,421 |
| Repayments arising in the year due to audits | 0 | 80,912 | 80,912 |
| Repayments arising in the year due to decommitments | 0 | 5,345,950 | 5,345,950 |
| Repayments arising in the year due to contract closures | 0 | 197,097 | 197,097 |
| Other Repayments arising in the year | 135,669 | 344,085 | 479,754 |
| Prior Year Adjustments, Net-offs and Irrecoverables | (70,139) | (1,620,485) | (1,690,624) |
| Amounts recovered / repaid in year | (25,369) | (4,922,914) | (4,948,283) |
| Transferred to DSP - to be pursued directly | (36,167) | 0 | (36,167) |
| Repayments due at 31 December 2021 ** | 238,050 | 4,997,010 | 5,235,060 |

* Work Placement Programmes consist of the Rural Social Scheme and Tús.

** Excluding the Work Placement Programmes; the remaining closing balance of €5m is aged as follows:

– Up to 1 Year €0.50m – More than 1 year & up to 5 years €0.80m – More than 5 years €3.70m

18. Financial Commitments

Capital Commitments

At 31st December 2021 Pobal had entered into no capital commitments.

Finance Leases

There was no recourse to finance leasing.

Operating Leases

At 31 December 2021, Pobal had the following future minimum lease payments under non cancellable operating leases for each of the following periods:

| | 2021 | 2020 |
|----------------------------------|--------------|---------------|
| | € | € |
| Payable within one year | 1,973 | 1,986 |
| Payable within two to five years | 5,559 | 6,609 |
| Payable after five years | 882 | 1,782 |
| Total Leasing Commitments | 8,414 | 10,377 |

The above charges do not include service costs.

A. Land and Buildings – Pobal owns no Land and Buildings.

B. Leasehold Property – Pobal leases office space at the following locations:

| Location | Expiry Date | Break Clause |
|--|-------------|--------------|
| Head Office (Dublin) | | |
| Ormond Quay (Dublin) | 2024 | None |
| Regional Offices | | |
| Holbrook House - Dublin (Ground & 1 st Floor) | 2025 | None |
| Holbrook House - Dublin (2 nd Floor) | 2027 | None |
| Holbrook House - Dublin (4 th Floor) | 2027 | None |
| Adelaide Road - Dublin | 2024 | Yes |
| Clifden | 2022 | None |
| Sligo | 2027 | Yes |
| Cork | 2027 | None |
| Monaghan | 2028 | Yes |
| Letterkenny | 2023 | None |
| Galway | 2027 | Yes |
| Kilkenny | 2029 | Yes |
| Mullingar | 2030 | Yes |
| Limerick | 2022 | N/A |

The lease on the Limerick Office is renewable on an annual basis. Contingencies and Legal Actions

19. Contingencies and Legal Actions

There are no contingencies or legal actions which require specific provision in the Financial Statements.

Under the terms of the agreements for the delivery of the PEACE III programmes between the company and the Special EU Programmes Body, the Commission/Special EU Programmes Body may, in certain circumstances, withdraw from the commitments of aforementioned agreements. The Commission may also, in specified special circumstances, seek repayment of finance, which has been advanced. No such circumstances have arisen in the year.

20. Pensions

The company operates a defined contribution pension scheme approved by the Revenue Commissioners. The company contributes 11% of the gross salary of any employee who joins the scheme. The employee must contribute a minimum of 5% of gross salary. The scheme has 7 Trustees who are responsible for running the scheme in accordance with the trust deed and rules, for the benefit of its beneficiaries. The Trustees also:

- › monitor the performance of the funds invested on an ongoing basis
- › ensure that all contributions are paid in accordance with the legislative requirements of the Pensions Act.
- › delegate the day to day management of the pension scheme to Acumen & Trust Ltd.
- › appoint specialist investment managers to manage the scheme funds.

The cost to the company of the pension scheme for 2021 was €2,366,666 (2020: €1,966,024), of which €2,291,934 (2020: €1,903,724) was paid into the fund as Employer Contributions. The balance of the cost related to Administration Fees. The Trustees have attended formal accredited training since statutory requirements for trustee training were introduced in February 2010. They are also responsible for overseeing the operation of 55 other pension schemes of Pobal beneficiary groups under the “Pobal Scheme Umbrella”.

21. Board Members

Pobal adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure & Reform covering the personal interests of Board members. In the normal course of business, Pobal may approve grants or enter into other contractual arrangements with entities in which Pobal Board members are employed or are otherwise interested.

In cases of potential conflict of interest, Board members do not receive documentation or otherwise participate in or attend discussions regarding these transactions. A register is maintained and available on request of all such instances.

No conflicts of interest were declared by Board members in 2021.

22. Programme Managed by Pobal

| Programmes Managed by Pobal | On behalf of Government Departments / Others |
|--|---|
| Community Services Programme | Department of Rural and Community Development |
| COVID-19 Community & Voluntary (C&V) Stability Scheme & Verification | Department of Rural and Community Development |
| LEADER | Department of Rural and Community Development |
| Scheme to Support National Organisations | Department of Rural and Community Development |
| Seniors Alert Scheme | Department of Rural and Community Development |
| Social Inclusion & Community Activation Programme | Department of Rural and Community Development |
| Tidy Towns | Department of Rural and Community Development |
| Dormant Accounts Fund | Department of Rural and Community Development, Department of Social Protection, Department of Justice |
| Ability Programme | Department of Social Protection |
| Rural Social Scheme | Department of Social Protection |
| Tús | Department of Social Protection |
| Access & Inclusion Model | Department of Children, Equality, Disability, Integration and Youth |
| Better Start | Department of Children, Equality, Disability, Integration and Youth |
| Childminding and Parent and Toddler Grant | Department of Children, Equality, Disability, Integration and Youth |
| City & County Childcare Committees | Department of Children, Equality, Disability, Integration and Youth |
| Comhairle na nÓg Development Fund | Department of Children, Equality, Disability, Integration and Youth |
| COVID-19 Sustainability Fund for Early Learning and Care and School Age Settings | Department of Children, Equality, Disability, Integration and Youth |
| Early Childhood Care & Education Programme | Department of Children, Equality, Disability, Integration and Youth |
| Early Yearly Practitioners Learner Funds | Department of Children, Equality, Disability, Integration and Youth |
| Early Years Capital Funding | Department of Children, Equality, Disability, Integration and Youth |
| Legacy Capital Programmes | Department of Children, Equality, Disability, Integration and Youth |
| National Childcare Scheme (NCS) | Department of Children, Equality, Disability, Integration and Youth |

| | |
|--|---|
| NCS Savers (Community Childcare Subvention and Training & Employment Childcare Programmes) | Department of Children, Equality, Disability, Integration and Youth |
| National Voluntary Childcare Organisations | Department of Children, Equality, Disability, Integration and Youth |
| Programme Support Programme | Department of Children, Equality, Disability, Integration and Youth |
| Re-opening Support Grant | Department of Children, Equality, Disability, Integration and Youth |
| School Aged Capital Funding | Department of Children, Equality, Disability, Integration and Youth |
| Temporary Wage Subsidy Childcare Scheme | Department of Children, Equality, Disability, Integration and Youth |
| Youth Service Grant Scheme | Department of Children, Equality, Disability, Integration and Youth |
| Community Climate Action Programme | Department of the Environment, Climate and Communications |
| Healthy Ireland Fund (Including Community Mental Health Fund) | Department of Health |
| Sláintecare Integration Fund | Department of Health |

23. Post Balance Sheet Events

Owing to the significance of the global COVID-19 pandemic, the Board has identified the occurrence of COVID-19 as a non-adjusting event. Accordingly, no revision of the figures included in the financial statements for the year ended 31 December 2021 has been made.

With the exception of the ongoing impact of COVID, there have been no significant events affecting the organisation.

24. Approval of Financial Statements

The financial statements were approved by the Directors on 30th May 2022



Có-mhainithe ag an
Aontas Eorpach
Co-funded by the
European Union



Rialtas na hÉireann
Government of Ireland