



An Roinn Leanaí, Míchumais
agus Comhionannais
Department of Children,
Disability and Equality



Core Funding Financial Reporting Requirements for 2024/25 Programme Year

Frequently Asked Questions for Service Providers (January 2026)

Contents

Background	3
Section 1: Reporting Requirements for Core Funding Year 3.....	4
1. What are the Financial Reporting requirements for Year 3 of Core Funding and who must complete a Trial Balance?	4
2. What if my organisation is made up of multiple services?	4
3. If a service provider retires or the service closes having received Core Funding in 2024/25, are they still required to provide a Trial Balance?.....	5
4. Will services need to submit a Trial Balance if they opt out of Core Funding for the coming year?.....	5
5. If a service changed ownership during or at the end of 2024/25 Programme Year, who is responsible for completing the Trial Balance for Year 3 (2024/25)?.....	5
6. What are the dates covered in the Financial Reporting period for year 3 of Core Funding?.....	5
7. What is the date for submission of a Trial Balance for Year 3?.....	6
8. What happens if my submission is late?	6
9. Do I have to submit Audited Accounts?	6
10. Can I submit my complete Trial Balance by email?.....	6
11. Is there a possibility to apply for FRSP this year?	6
Section 2: Financial Reporting Portal	7
1. What credentials does an accountant have to hold to submit my Trial Balance?.....	7
2. How do I request a password / change my password?	7
3. How do I Link / Unlink an accountant on the portal?	8
4. Where can I find my Department funding on the portal?	9

Background

In September 2022, *Together for Better*, the funding model for Early Learning and Childcare was launched. *Together for Better* brings together the Early Childhood Care and Education (ECCE) programme, including the Access and Inclusion Model (AIM), the National Childcare Scheme (NCS), the Core Funding scheme and the Equal Participation Model.

Core Funding is a grant to Early Learning and Care (ELC) and/or School Age Childcare (SAC) Partner Services towards their operating costs and is funding directly to Partner Services.

For Year 3 (2024/25 programme year) of Core Funding, a full Trial Balance will be required. The Trial Balance should be prepared using accruals-based accounting. This differs to Year 1 and Year 2 when the Income and Expenditure template was prepared using cash-based accounting.

These financial reports provide a tangible foundation for the analysis of the cost drivers within the sector, providing evidence-based financial data to support the development of future policy.

Further to this, the Minister for Children, Disability and Equality is required to ensure all Exchequer funding is managed in a clear and transparent manner. This includes a requirement to ensure robust and transparent Financial Reporting structures are in place.

Section 1: Reporting Requirements for Core Funding Year 3

1. What are the Financial Reporting requirements for Year 3 of Core Funding and who must complete a Trial Balance?

The Financial Reporting requirement for Year 3 of Core Funding is to provide a full Trial Balance underpinned by sector-specific nominal codes contained in the Core Funding Chart of Accounts, which can be found [here](#).

It is recommended that service providers should provide their accountant with a full set of accounts at site level in advance of the portal opening, to ensure the accountant can submit a full Trial Balance onto the Core Funding Contractual Requirements Reporting System portal www.cfcrrs.ie when it opens.

Any service provider in receipt of a Core Funding grant during the 2024/25 Programme Year is required to engage an accountant to submit a full Trial Balance for Year 3 of Core Funding. This is in line with the Core Funding Partner Service Funding Agreement 2024/25. This requirement also includes service providers that were in Core Funding for part of the year.

For Year 3 Trial Balance, service providers must provide a full breakdown of figures/accounts to their accountant to submit a Trial Balance on the portal (www.cfcrrs.ie).

Service providers can find their Core Funding allocation by following the steps in the below link;

- [How to extract your allocation information for Year 3 Financial Returns Technical Guide](#)

Financial returns must be completed via the Trial Balance template, which will be downloadable once the portal goes live.

2. What if my organisation is made up of multiple services?

In the case of a multi-site service provider, a Trial Balance is required at site level for each service with a unique Service Reference Number (SRN). This applies to all service providers who were in receipt of Core Funding during programme year 2024/25.

3. If a service provider retires or the service closes having received Core Funding in 2024/25, are they still required to provide a Trial Balance?

Yes, any service provider who was in receipt of Core Funding during the 2024/25 Programme Year, is required to submit a Trial Balance for Year 3 of Core Funding on the portal (www.cfcrrs.ie). This is in line with the Core Funding Partner Service Funding Agreement 2024/25.

4. Will services need to submit a Trial Balance if they opt out of Core Funding for the coming year?

If the service provider received Core Funding during the 2024/25 Programme Year, and subsequently decides to opt out of Core Funding in subsequent years, they are still required to submit a Trial Balance for Year 3 of Core Funding via their accountant on the Portal (www.cfcrrs.ie).

5. If a service changed ownership during or at the end of 2024/25 Programme Year, who is responsible for completing the Trial Balance for Year 3 (2024/25)?

All service providers who signed the Core Funding Partner Service Funding Agreement 2024/25 are responsible for completing the appropriate Trial Balance for any part of the reporting period for which they received Core Funding from 1 September 2024 to 31 August 2025.

6. What are the dates covered in the Financial Reporting period for year 3 of Core Funding?

1 September 2024 to 31 August 2025 inclusive. However, if a service joined Core Funding after the programme year commenced, then their reporting period begins on the particular date their contract was activated. Service providers must inform their accountants if they were in receipt of Core Funding for the entire programme year or partial year, and provide their accountants with the start and end date of their 2024/25 Core Funding agreement.

7. What is the date for submission of a Trial Balance for Year 3?

The portal for Trial Balance submissions will open on 27 February 2026¹ and will remain open for four weeks. It should be noted that failure to submit the Trial Balance by this date will result in the services Core Funding payments being placed on hold.

8. What happens if my submission is late?

Services providers who do not submit their Trial Balance by the deadline will have their Core Funding placed on hold until their accountant has submitted their Trial Balance. The funding which was placed on hold will be released when the submission is made provided it is made before the end of the programme year, which is 31st August 2026. You must contact the Department directly at (support@cfcrs.ie) to discuss the submission of the Trial Balance. If the submission is still outstanding at the end of the programme year, any held funding will be forfeited.

Services with outstanding submissions will be able to join Core Funding in the 2026/27 programme year, but that year's funding will also be placed on hold until the submission is made.

9. Do I have to submit Audited Accounts?

There will be no requirement to submit audited accounts to the Department for Year 3 of Core Funding. Year 3 Trial balance must be submitted on the portal by your nominated accountant.

10. Can I submit my complete Trial Balance by email?

No, the Trial Balance must be submitted onto the portal via the Trial Balance template which will be downloadable once the portal opens (www.cfcrrs.ie).

11. Is there a possibility to apply for FRSP this year?

The Department will provide a "Financial Reporting Support Payment (FRSP)", as a targeted support to eligible ELC and SAC providers (not-for-profit and for-profit). A list of eligible services will be identified by the Department and sent to CCC's who will be in contact directly with the eligible services in due course.

¹ Correct at the time of publishing

Section 2: Financial Reporting Portal

1. What credentials does an accountant have to hold to submit my Trial Balance?

Accountants submitting the Trial Balance on behalf of a Service must hold a practising certificate (PC) and have professional indemnity insurance (PII) and will be required to declare this on the Reporting Portal, www.cfcrrs.ie.

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

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

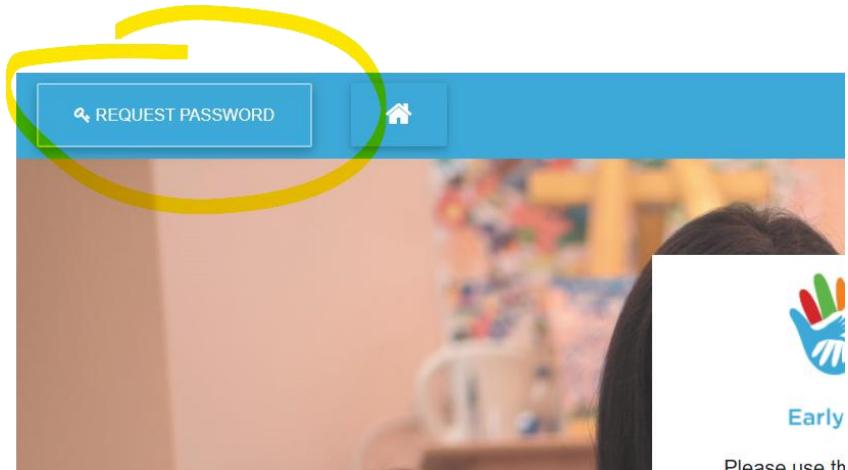
The list of prescribed accountancy bodies are as follows:

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

2. How do I request a password / change my password?

On the portal www.cfcrrs.ie there is a REQUEST PASSWORD button.

- Load the portal.
- Click on the button that says "Service provider" if you are a Service Provider
- Click on the button that says "Accountant Area" if you are an Accountant.
- On the next screen there is a button on the top-left corner that says "Request password"
- Enter your e-mail address here, and a new password will be sent to that address.



If a new password is not sent to that e-mail address, it means the e-mail address is not the registered e-mail address on the portal.

Therefore, please ensure that you are using the correct e-mail address to login.

If you do not know what e-mail address has been registered on the portal, please get back to us with the following information for further assistance:

- (a) the SRN (Service Registration Number)
- (b) the name of the service
- (c) the name of the PAU (Primary Authorised User)

Once logged in, there is the option to **change your password**.

On the top right-hand corner of the homepage, you will find this icon to change your password.



3. How do I Link / Unlink an accountant on the portal?

Once you have logged in using the registered e-mail, you can Link / Unlink an accountant.

Please see the following video.

Unlink My Accountant Overview Video – <https://youtu.be/ppsEga3Wx5A>

or

You can Link/Unlink an accountant by.

Clicking on the + button beside the icon for “Linked Accountant” and add in relevant details.

If you wish to change your accountant on the portal, please unlink your current accountant by clicking on “Linked Accountant”.

Then click the button “-Unlink Accountant”, before linking a new accountant.

Once you have linked your accountant, please e-mail your accountant and notify them that you have linked them as your accountant on the portal. Your linked accountant is responsible for submitting your Year 3 Trial Balance for Core Funding (2024/25) on the portal.

4. Where can I find my Department funding on the portal?

Your Department Funding is not available on the CFFCRS portal.

You can source Department funding received by your service on the HIVE portal provided by Pobal.

Note, if you have any queries regarding these figures, please contact Pobal directly. The Financial Reporting team at CFCRRS cannot assist with this matter.

As mentioned in Section 1, question 1, service providers can find their Core Funding allocation by following the steps in the below link;

[How to extract your allocation information for Year 3 Financial Returns Technical Guide](#)

You must provide a full breakdown of figures/accounts to your accountant in order for them to submit your Trial Balance.