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ACCOUNTANTS
IRELAND

SUPPORTING WORKING PARENTS

The case for better childcare policy in the
Republic of Ireland and Northern Ireland



FOREWORD FROM SINEAD DONOVAN



I know from engagement with our members that many feel let down by the current childcare system in Ireland. Parents are juggling childcare responsibilities with their careers and the cost of childcare is becoming unaffordable for many. Furthermore, even securing a childcare place is increasingly difficult due to capacity constraints.

Today, many more families have two working parents, and there are more one-parent family units. These parents need to be supported by a model of childcare that works for them and their children.

Several studies show that appropriate childcare provision can support parents in engaging in employment and further study, thereby helping to guard against economic insecurity. For children, good quality childcare services support early childhood development, directly impacting their ability to learn and build relationships with peers.

I firmly believe that quality care for children, affordability for parents and adequately resourced childcare services all contribute to not just a functioning childcare system, but also to economic growth.

Unfortunately, prohibitive childcare costs and a lack of suitable places are driving many parents out of the workforce. In addition, low pay and poor conditions continue to hamper providers' ability to retain and recruit staff and increase the number of places available; compounding the problem.

In a world where ongoing workforce shortages are constantly reported, the evidence is clear that by improving access to childcare, greater labour force participation can be fostered, which in turn can help our businesses thrive.

In this publication, Chartered Accountants Ireland is asking the Irish government to recognise that childcare provision is part of the critical infrastructure necessary for a functioning economy. We want this crisis to be addressed with a whole of government long-term strategy with children at the forefront, that adequately funds the sector, increases capacity and supports working parents.

We want to raise our members' voice on this issue because everyone deserves better.

Sinead Donovan

President, Chartered Accountants Ireland

FOREWORD FROM ZARA DUFFY



Through our engagement with members over the past few months, it is extremely apparent that working parents face significant challenges in accessing affordable childcare in Northern Ireland. This must change for the better for children, parents and businesses alike.

It is well researched that a functioning childcare system benefits the development of children but also enables both parents to work and undertake further education. This contributes greatly to labour market participation and at a time of dire skills shortages, is critical.

Unfortunately, adequate funding for childcare in Northern Ireland has long been neglected as a policy direction of government. As a result, some providers are struggling to continue in operation and in many cases, parents are paying more than before. A survey of our membership in 2023 showed that most parents were paying over £1,000 per month per child in fees. With Tax Free Childcare capped at £10,000, meaning parents get a maximum of £2,000 in tax relief each year, this is unsustainable.

Over the past few months, we have been engaging with our members through various forums and have heard first-hand of the difficulties many are facing when it comes to budgeting for childcare costs. I know that many have adjusted working patterns to cope, and a large cohort are considering reducing their work hours to manage childcare costs.

The system needs an overhaul. A whole of government childcare policy must be introduced in Northern Ireland which recognises that long-term investment in childcare provision is an essential part of the infrastructure needed for a functioning economy. Many of our members want to see parity for Northern Ireland with the improved childcare supports available in England as announced in the Spring Budget – namely 30 hours a week of free childcare for all children under five by 2025.

The time is now to build a system that works for the current cohort of parents, provides high quality childcare for the early learning and development of children, but also takes into account the future demands.

Children, parents and business in Northern Ireland deserve better.

Zara Duffy

Head of Northern Ireland, Chartered Accountants Ireland

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CURRENT LANDSCAPE OF CHILDCARE PROVISION

Childcare provision is part of the critical infrastructure necessary for a functioning economy. Quality care for children, affordability for parents and adequately resourced childcare services all support participation in the labour market, by enabling parents to work and educate themselves.

Since the 1990's, economic growth has surged in both Northern Ireland and the Republic of Ireland and it has been well founded through research that the number of workers, particularly women, has increased dramatically. This increased participation has a direct relationship with the augmented need for childcare services. As our populations continue to increase, the requirement for childcare services that are both affordable and attainable will also continue to grow.

The Republic of Ireland and the UK regularly feature among countries with the highest costs for full-time childcare across Europe. According to the European Commission in 2019, the Republic of Ireland was the third most expensive country in the EU for childcare¹ while Northern Ireland continues to rank last in the UK in terms of access to childcare financial supports.

In a recent survey of over 3,500 accountancy professionals carried out by Chartered Accountants Worldwide (of which 700 were based on the island of Ireland), it has also become increasingly clear that childcare responsibilities and its associated costs can often impact members' career progression.

With the above in mind, in August and September 2023, the Institute's public policy team launched a series of initiatives to gather the views of members across the island of Ireland on the issue of childcare². The feedback received offered a compelling insight into the difficulties working parents in the profession currently face in accessing appropriate, affordable childcare across both jurisdictions.

The purpose of this report is to present some of the issues experienced by our members who use the childcare system across the island of Ireland and to put forward some proposals for improvement.



Childcare responsibilities and its associated costs can often impact members' career progression.

1 Eurydice 2019 report on Early Childhood Education and Care in Europe available at <https://op.europa.eu/en/publication-detail/-/publication/5816a817-b72a-11e9-9d01-01aa75ed71a1/language-en>
2 Focus groups were held across the island of Ireland and a survey was issued to all members in September 2023

CHILDCARE SUPPORTS

REPUBLIC OF IRELAND

Childcare in the Republic of Ireland is largely provided for through the private sector, with State supports provided by way of the Early Childhood Care and Education (ECCE) programme and National Childcare Scheme subsidies for parents and Core Funding for childcare providers.

Early Childhood Care and Education (ECCE) programme

The Early Childhood Care and Education (ECCE) programme was first introduced in 2010. The ECCE programme is a universal two-year pre-school programme available to all children within the eligible age range. It provides children with their first formal experience of early learning prior to commencing primary school. The fully funded programme is provided for three hours per day, five days per week over 38 weeks per year and runs from September to June each year.

The programme is available to all children who have turned 2 years and 8 months of age before August 31st as long they will not turn 5 years and 6 months of age on or before June 30th of the programme year.

In 2021/22, 107,711 children benefitted from the ECCE programme with 95 percent of the eligible cohort availing of at least one year of the ECCE programme. It is estimated that more than 800,000 individual children have benefitted from the programme since its inception.³

National Childcare Scheme

In addition to the ECCE programme, childcare in Ireland is also subsidised through the National Childcare Scheme (NCS), which was introduced in 2019. NCS supports, which have been extended several times since 2019, comprise both universal and means-tested subsidies for families using registered childcare service providers and reduce the hourly rate payable for childcare services.

In Budget 2024, the Government announced an increase to the rate of the universal subsidy - increasing the hourly rate from €1.40 to €2.14 up to a maximum of 45 hours per week from September 2024.

Between January and September 2023, almost 170,000 children benefitted from the NCS, marking a 60 percent increase on the same period in 2022.⁴

Core funding

In addition to the ECCE and NCS support schemes, the Government also provides funding directly to childcare providers by way of the Core Funding model. Core Funding is a grant to Early Learning and Care (ELC) and/ or School Age Childcare (SAC) providers towards their operating costs with a view to achieving greater sustainability within the sector, which in turn improves accessibility for parents. It is also intended to improve affordability by requiring recipients to freeze fees at September 2021 levels. Core Funding is also conditional on recipients implementing certain minimum terms and conditions for their staff to reduce staff turnover and improve the overall quality of childcare service provision.

³ Eurydice analysis of Early Childhood Education and Care in Ireland (2023), available at <https://eurydice.eacea.ec.europa.eu/national-education-systems/ireland/overview>

⁴ Government of Ireland Press Office – release available at <https://www.gov.ie/ga/preasraitis/053be-parent-portal-of-the-national-childcare-scheme-takes-best-citizen-customer-experience-award/#:~:text=Uptake%20of%20NCS%20subsidies%20have,the%20same%20period%20in%202022.>

The Core Funding base rate is calculated based on staff capacity (subject to certain conditions) within a setting, rather than on occupancy, recognising that occupancy can fluctuate. The rate is higher for younger children and there is a premium for rooms led by a graduate. Participation in the scheme has been very high, with 94 percent of services participating to date. Information held by the Department of Children, Equality, Disability, Integration and Youth show that while there are still closures of providers within the sector, the closure rate is at a five-year low.



What our members say

In a survey of our membership carried out in September 2023, both cost and capacity were highlighted in equal measure as being the biggest issues facing working parents. One third of members currently pay up to €1,000 a month per child on childcare with one third paying between €1,000 and €2,000 per child per month. Many of our members report difficulties in obtaining a childcare place with several being on numerous waiting lists, even from early-stage pregnancy.

While feedback on the efficacy of the NCS was generally positive, members were vocal that more needed to be done to improve overall capacity in the system as the difficulty in securing places in a childcare setting has now become an acute issue for many working parents.

In addition, issues around the barriers to accessing the NCS were also made apparent, as was low awareness of the scheme with over one third of respondents indicating that they had never utilised NCS supports.



One third of members currently pay up to **€1,000 a month** per child on childcare.



NORTHERN IRELAND

Childcare services in Northern Ireland are generally provided for by the private sector. Government funding of childcare in Northern Ireland is different to the rest of the UK, and schemes such as the extension of 30 hours free childcare for all under-fives as announced in the Spring Budget for the rest of the UK, will unfortunately not be made available in Northern Ireland.

While there is no scheme for free childcare in Northern Ireland, working parents can benefit from certain UK-wide financial support schemes, that pay some of their registered childcare costs; some of which are listed below.

Tax credits for childcare

Parents with children under 16 (or under 17 if disabled) paying fees for childcare services to registered providers in Northern Ireland can claim credits for these costs against their annual tax bill. Depending on income, applicants can claim up to £122.50 a week for one child or £210 for two or more children. Importantly however, parents who claim tax credits for childcare costs are not entitled to avail of Tax-Free childcare (discussed below).

Tax-Free childcare

Tax-Free Childcare allows eligible working families to claim 20 percent of their childcare costs, up to a maximum of £2,000 per child per year, restricted to £500 per quarter (£4,000 for a child with a disability), from the government. The scheme is available to parents of children under the age of 12. To qualify, both parents must be in employment, or one parent in a single-parent household, earning between £166.72 per week (£162.88 per week if the parent is 21 or 22) and £100,000 per year. Claimants must not be in receipt of tax credits, universal credit or childcare vouchers.

Childcare vouchers

The Childcare Voucher Scheme allows working parents the opportunity to sacrifice part of their pre-tax salary to pay for registered childcare. Each eligible parent can sacrifice a maximum of £243 per month from their salary into their Childcare Voucher account. Claimants ultimately benefit from a saving on tax and National Insurance of up to £933 per parent, per year. The Scheme is closed to new entrants as of October 2018, but persons currently signed up the scheme through their employer, and who have made at least one salary sacrifice payment into their account in the previous 52 weeks, can continue to use Childcare Vouchers.

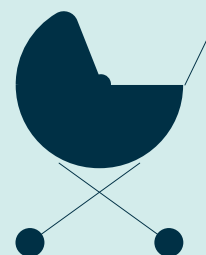


What our members say

In our survey of members in September 2023, an overwhelming 75 percent of those surveyed in Northern Ireland cited cost as being the biggest obstacle to securing appropriate childcare in the region. For many, the financial burden of childcare is staggering, with two-thirds of respondents currently paying up to £1,000 each month per child and an additional one-third paying between £1,000 and £2,000 per month, per child.

While Tax-Free childcare was by far the most utilised form of state support (with over 60 percent of respondents indicating that they have accessed this), feedback was clear that many members found the system for claiming this relief overly complex.

Moreover, the impact of cost pressures was also reflected in the significant number of members who indicated their reliance on relatives to support them with childcare. Over one third of respondents indicated their need to seek support from family with childcare either exclusively or in addition to paying for childcare services.



Over one third of respondents indicated their need to **seek support from family** with childcare.



ECONOMIC IMPACT OF THE CURRENT CHILDCARE SYSTEM

Until recent years, childcare policy has traditionally been framed by policymakers as a social rather than economic issue. However, as an increasing body of evidence points out, access to affordable and good-quality childcare can play a key role in driving more sustainable and inclusive economic growth.⁵

Labour market capacity

Prohibitive childcare costs have been shown to substantially weaken employment incentives for parents and keep them from joining the labour market.⁶ Moreover, a growing body of research suggests that providing families with access to affordable childcare can boost maternal employment in particular.⁷

This is particularly significant in the context of the current capacity shortages being experienced in both the Republic of Ireland and Northern Ireland where childcare costs are amongst the highest in Europe and where the employment rate for women has been consistently lower than for men over the past 10 years. In our own survey of members, 97 percent of respondents indicated that their career or working pattern has been impacted by childcare responsibilities.

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As both economies continue to grapple with the constraints of ongoing workforce shortages, the evidence is clear that by improving access to childcare, a greater degree of female labour force participation can be fostered which in turn can facilitate economic growth.

Exchequer receipts

In addition to hampering growth prospects, lower female labour market participation also deprives the exchequer of a potential uptick in overall tax receipts.

According to an OECD study, participation in the workforce by working mothers stands at 71 percent in the Republic of Ireland, with 25 percent working part-time and 46 percent employed on a full-time basis.⁸ The employment rate remains the same regardless of whether a mother has one or two children; however, drops by 10 percent when there are three children below 14 years of age in the family. Further research estimates that 85 percent of mothers leave full-time employment within three years of having their first-born child.⁹

In the UK, recent studies estimate that improved provision of childcare could bring back 60,000 mothers with children aged 1 to 4 into the workforce. A permanent increase in employment of 60,000 would increase GDP growth by 0.04 percentage points in 2023 and 0.05 in 2024. In cumulative terms, this would boost GDP by up to £4.9 billion and increase UK government tax revenues by up to £9.6 billion by 2027.¹⁰

5 OECD Report, 'Is Childcare Affordable?', Policy Brief on Employment, Labour and Social Affairs (2020). Available at <https://www.oecd.org/els/family/OECD-Is-Childcare-Affordable.pdf>

6 Ibid. See also CBI economic report on 'Potential impact of childcare reform: Draft analysis of the GDP impacts from greater numbers of women in employment' (2023) available at <https://www.cbi.org.uk/media/iqzlrkfd/childcare-gdp-static-dynamic-estimates.pdf>

7 Browne, J. and D. Neumann (2017), 'Childcare costs in 2015, OECD Tax wedge and effective tax rates on labour', (OECD). Available at <https://taxben.oecd.org/tax-ben-resources/Childcare-costs-in-2015.pdf>

8 OECD Family Database, Maternal employment rates, September 2023 study

9 Report from recruitment firm Platform 55 – referenced in Image magazine. Available at <https://www.image.ie/self/parenthood/the-broken-cradle-unveiling-irelands-childcare-crisis-and-the-urgent-need-for-reform-772872>

10 CBI economic report on 'Potential impact of childcare reform: Draft analysis of the GDP impacts from greater numbers of women in employment' (2023) available at <https://www.cbi.org.uk/media/iqzlrkfd/childcare-gdp-static-dynamic-estimates.pdf>

In addition to the above considerations, by making childcare more accessible and thereby increasing the number of mothers participating in the workforce, important steps can be taken toward strengthening the social security bases of both the Republic of Ireland and Northern Ireland. This is particularly significant considering the forecasted strains on pension coverage anticipated to be experienced by most countries, including the Republic of Ireland and Northern Ireland, over the next two decades.¹¹

The gender pay gap

The ‘motherhood penalty’ is a term used to refer to the loss in lifetime earnings experienced by women raising children. Statistically, mothers face underemployment and slower career progression upon returning to work after having a child, leading to a direct loss in earnings when compared to fathers. According to the OECD, the motherhood penalty accounts for 60 percent of the gender pay gap across 25 European countries.¹²

Research has shown that a higher share of women than men typically transition from full- to part-time work during childbearing ages, forgoing a higher salary in exchange for the non-monetary benefits of shorter working time to deal with childcare responsibilities.

In our own survey of members, 43 percent of respondents in the Republic of Ireland and 51 percent of respondents in Northern Ireland confirmed they had either reduced their working hours or requested to work flexible hours because of childcare pressures.

As tackling gender inequality becomes an increasing priority for businesses and policy makers alike in both jurisdictions, improved access to childcare offers a significant policy solution to retaining mothers in the workforce and closing the gender pay gap.

According to the OECD, the motherhood penalty accounts for **60%** of the gender pay gap across 25 European countries.

43% (ROI) & **51%** (NI) confirmed they had either reduced their working hours or requested to work flexible hours because of childcare pressures.



11 ESRI report, ‘Maternal employment and the cost of childcare in Ireland’ (2018). Available at https://www.esri.ie/system/files/publications/RS73_0.pdf

12 OECD report ‘Sticky floors or glass ceilings? The role of human capital, working time flexibility and discrimination in the gender wage gap’ (2021). Available at <https://www.oecd.org/publications/sticky-floors-or-glass-ceilings-the-role-of-human-capital-working-time-flexibility-and-discrimination-in-the-gender-wage-02ef3235-en.htm>

RECOMMENDATIONS

REPUBLIC OF IRELAND

Our members have been clear in their feedback that both the cost of childcare and the lack of available spaces are equally prohibitive to parents working in the profession today.

While we welcome the increase to NCS subsidies announced in Budget 2024 and the work to date on Core Funding, Chartered Accountants Ireland believes that more needs to be done to support the childcare sector which will provide more certainty to parents in terms of the sustainability of the provider and will also better regulate childcare fees.

While the Government has made renewed commitments to address supply issues through core funding as part of its Budget 2024 package, it is clear that capacity issues in the sector are endemic and require bolder policy interventions if improvements are to be achieved.

Chartered Accountants Ireland is calling on the Government to:



Commit to a whole-of-government strategy which recognises childcare as part of the critical infrastructure necessary for the functioning of the economy.

While there have been several childcare strategies over the years in Ireland, including more recently the First 5: A Whole-of-Government Strategy for Babies, Young Children and their Families 2019-2028 which commits to increasing State funding to the sector to approximately €1 billion by 2028, Chartered Accountants Ireland is calling on government to implement a whole-of-government strategy that:

- Plans for adequate capacity in the sector by officially analysing and documenting childcare needs in local areas on a regular basis (whether that be by way of a Census or survey of parents or otherwise).
- Develops appropriate long-term strategies to meet demand and allocate spending and resources accordingly.
- Makes the childcare sector more attractive and more viable for providers.
- Co-ordinates full-time and after-school care to meet the demands of working families, working in the interests of children.
- Focuses on encouraging the availability of flexible or part-time childcare places to reflect current work patterns.
- Builds on the work of the Access and Inclusion Model (AIM) programme which caters for children with a disability by creating a more inclusive environment in pre-schools through universal and targeted supports and reflects the increasingly diverse needs of children.



Ensure funding of the existing system reflects the true cost of service provision and encourages growth in the sector.

According to a recent survey, over 260 childcare providers plan to close next year due to a lack of funding.¹³ Smaller providers in regional areas are particularly vulnerable to closure given the rising costs in energy, insurance, food and wages this year. While studies have shown that the rate of closures has slowed since the introduction of Core Funding, we believe that there is some way to go to making the sector a sustainable business option for providers which in turn provides certainty for families when availing of the services. Recruitment and retention challenges remain within the sector, and there are no regional variations in rates of staff pay.

Funding announcements, while welcome, do not automatically result in the delivery of actual results on the ground due to a myriad of factors. Chartered Accountants Ireland is therefore calling on the Government to carry out regular reviews of Core Funding to ensure that the model is suitable for the sector and that it meets the continued demand for childcare places (including on a regional basis) but also importantly enables providers to be sustainable, profitable and retain an ability to invest in their own services. Core Funding must support an integrated system of full time and after-school care with both types of care adequately funded.

Providers report increased bureaucracy because of availing of Core Funding; and this should continue to be recognised as a cost of operating a childcare setting and included in the funding model.



Enhance awareness of the NCS subsidies among parents

Results from a nationally representative survey of more than 500 families in July 2022, found that, less than half (48 percent) of parents were aware of supports available under the NCS.¹⁴ The Government committed to an awareness campaign to ensure parents became aware of their entitlements. The survey of our members earlier this year in the Republic of Ireland showed that 31 percent were not aware of the childcare supports that are available. Chartered Accountants Ireland is calling on the Government to further raise awareness. While we will endeavour to inform our members through our communication channels, information on the supports could be made available to new parents in maternity hospitals or provided by the Public Health Nurses who support parents in the early years. Childcare settings could also be encouraged to provide information to parents.

Consideration could also be given to translating the NCS portal into other languages as language barriers have been reported as being a barrier to claiming the NCS.

13 Federation of Early Childhood Providers Survey (2023). Available at <https://fecp.ie/hundreds-of-childcare-providers-set-to-close-their-doors-next-year-fecp/#:~:text=Hundreds%20of%20childcare%20providers%20set%20to%20close%20their%20doors%20next%20year%20fecp,-Home&text=More%20than%20260%20childcare%20providers,5.55%20are%20planning%20to%20close.>

14 IPSIS MRBI survey, July 2022. Available at <https://www.gov.ie/en/press-release/0e9fb-minister-ogorman-encourages-families-to-access-the-national-childcare-scheme-as-survey-shows-more-than-half-are-unaware-of-state-supports/>



Improve access to NCS subsidies where childminders are used.

Childminder care is the second most widely used form of paid, non-parental childcare in Ireland.¹⁵ However, unless registered with Tusla (the State's child and family agency), parents utilising childminders cannot avail of NCS subsidies (it is estimated that less than 1 percent are currently registered).¹⁶ While we recognise that the National Action Plan for Childminding 2021-2028 provides a pathway for opening the NCS to childminders, Chartered Accountants Ireland is calling on the Government to expediate this process and enable parents to avail of much needed supports as soon as possible.

NORTHERN IRELAND

In our survey of members in Northern Ireland, a significant majority indicated their desire to see parity with the improved childcare supports available in England as announced in the recent Spring Budget – namely 30 hours a week of free childcare for all children under five by 2025.

As Northern Ireland continues to rank last in the UK in terms of access to childcare support, Chartered Accountants Ireland is calling on the Executive to:



Launch an integrated, fully funded Childcare Strategy for Northern Ireland which adequately forecasts the infrastructural needs of the region.

Despite being a key commitment in New Decade, New Approach¹⁷, a Childcare Strategy remains absent in Northern Ireland. Chartered Accountants Ireland is calling for an ambitious and adequately funded Childcare Strategy which will support childcare providers and enable parents to access the childcare they need. Long-term investment in childcare is key as is a recognition that childcare is part of the critical infrastructure for a functioning economy. The strategy should:

- Aim to build on existing childcare provision, taking account of current gaps and envisaged future pressures/demand.
- Put affordability for parents at the forefront.
- Make the childcare market more attractive to new providers to help with capacity pressures.
- Support the development needs of children and provide appropriate services for children with a disability.
- Provide for an integrated system which coordinates the transition from full-time care to after-school care.
- Adequately provide for childcare provision in rural areas.

15 ESRI report, 'Extending the National Childcare Scheme to childminders' (2023). Available at <https://www.esri.ie/publications/extending-the-national-childcare-scheme-to-childminders-cost-and-distributional-effect>

16 <https://www.independent.ie/irish-news/less-than-1pc-of-childminders-are-on-tuslas-register-amid-fears-of-industry-exodus/42068391.html>

17 New Decade, New Approach. Available at 2020-01-08_a_new_decade__a_new_approach.pdf (publishing.service.gov.uk)

➤ **Introduce parity with England in terms of the enhanced Government childcare supports announced in the 2023 Spring Budget.**

Introduced in 2017, working parents of 3- and 4-year-olds were granted access to 30 hours free childcare per week in England once certain conditions were satisfied, including a requirement that neither parent earns over £100,000. Significant underfunding of the scheme persisted and in Spring 2023 it was announced that childcare support would be increased so that working parents would be able to access 30 hours of free childcare from when a child reached 9 months, rolled out in stages starting in April 2024.¹⁸ Our members are calling for a similar scheme to be rolled out in Northern Ireland; one that is adequately funded and reflects commitment to investing in early learning.

➤ **Remove the cap on tax-free childcare which only allows tax relief on the costs of childcare up to a total cost of childcare of £10,000 per child per year.**

Many families who are not eligible for other benefits, rely on support through Tax-Free Childcare. The scheme is structured in a way that means that once childcare costs for a child exceed £10,000 per year, which according to our survey is the case for many families, there is no further support through the tax-free childcare scheme. Therefore, any increase in childcare costs will not be matched by a corresponding increase in support through tax-free childcare.

Northern Ireland continues to have the lowest number of families using Tax-Free Childcare of all the regions of the UK; however, it has seen one of the largest percentage increases in the number of users, up over 29 percent to 11,735 families over the past year.¹⁹

Our members have highlighted an issue with the fact that the benefit is capped at £500 per quarter in many instances. We recommend that the cap be applied on an annual basis without the requirement to apply credits quarterly.



18 Spring Budget 2023 Childcare announcements. Available at: <https://www.gov.uk/government/publications/spring-budget-2023-labour-market-factsheet/spring-budget-2023-factsheet-labour-market-measures#:~:text=Working%20parents%20in%20England%20will,access%2015%20hours%20per%20week>

19 Employers for Childcare <https://www.employersforchildcare.org/news-item/increase-needed-to-tax-free-childcare-support/>



CHARTERED ACCOUNTANTS IRELAND

Chartered Accountants Ireland is Ireland's leading professional accountancy body, representing almost 33,000 members and educating 7,000 students. The Institute's objective is to create opportunities for members and students, and ethical, sustainable prosperity for society. An all-island body, Chartered Accountants Ireland was established by Royal Charter in 1888 and now has members in more than 90 countries. It is a founding member of Chartered Accountants Worldwide, the international network of over one million chartered accountants. It also plays key roles in the Global Accounting Alliance, Accountancy Europe, and the International Federation of Accountants.

Chartered Accountants Ireland members provide leadership in business, the public sector and professional practice, bringing experience, expertise, and strict standards to their work for, and with, businesses in every sector. On behalf of its members, Chartered Accountants Ireland engages with governments, policy makers and regulators on key issues affecting the profession and the wider economy.

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