



National Action Plan for Childminding 2021-2028

CHILDMINDING DEVELOPMENT GRANT 2026

Frequently Asked Questions

Closing date for applications: Wednesday 15 April 2026



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



Frequently Asked Questions

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Q.1 What is the Childminding Development Grant 2026 (CMDG)?

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

Q.2 Who can apply for the CMDG?

The CMDG is open to any childminder who singlehandedly cares for non-relative child/ren in the childminder's own home. Potential childminders can apply for the grant if they intend to commence childminding in their own home by 1 September 2026. Those who care for children in the child's home (nannies/au pairs) or parents who employ a person to mind their children at their home are not eligible to apply. Those who care only for close relatives are also not eligible to apply.

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

Evidence of appropriate childminding insurance. Please submit a copy of the schedule of insurance which clearly shows that childminding is covered on the policy. Your insurance must be in date at the time of application. Anyone who isn't childminding yet must submit proof that they have childminding insurance with their expenditure report. The latest date for submission of the expenditure report is Friday 16 October 2026.

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 If you have not completed this training or your certificate is out of date, click on the link below to complete it before submitting your application.

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

A current **Tax Clearance Certificate** in your name which must be dated after 1 September 2025. If you are unsure about how to apply for a tax clearance certificate, please contact your local City/County Childcare Committee (CCC).

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

Yes, you can apply every year. You are eligible to apply for the full amount every year, even if you were awarded a grant last year. However, not every item can be purchased every year.

See Q.16

Q.5 How is the grant money paid?

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

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

All non-relative childminders can apply for the CMDG.

Q7. I want to start Childminding, can I apply?

Anyone planning to start childminding can apply. You will be required to have started childminding by 1 September 2026.

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

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

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

No, you are not required to submit quotations.

Q.10 I am renting my home, can I apply for the grant?

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

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

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

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

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

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

No, screenshots and photos are not acceptable. Completed forms and documents must be emailed or posted to your local CCC.

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

- You must sign a grant agreement and return it to your local CCC.
- Upon receipt of your signed grant agreement the CCC will issue 75% of the total grant approved according to the timeline set out in the approval letter.
- You must spend 100% of the grant awarded, or a lesser amount if the full award is no longer required, between Monday 25 May 2026 and Friday 2 October 2026.
- All successful applicants are required to complete a CMDG Expenditure Report after spending the full grant, or the amount required. The deadline for submission of this report is Friday 16 October 2026.
- Following appraisal of the expenditure report, the CCC will email the applicant to confirm the outstanding balance to be paid and the payment will issue.
- If there has been any ineligible expenditure, this will be deducted from the remaining balance, or the childminder may be required to pay back some of the money awarded (see Q. 22).

Q.15 What happens if the Childminding Development Grants are oversubscribed?

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

Q.16 What can I spend the grant on?

The Childminding Development Grant can be spent on your outdoor area, risky play, gardening equipment, toys and books, childcare and safety equipment, supporting inclusion, equipment for activities to support STEM (Science, Technology, Engineering, Maths) and the Arts opportunities in your childminding setting and IT equipment. It can also be spent on items required to meet regulation or any items highlighted during a Tusla pre-registration assessment. Below is a list of eligible expenditure. If you are unsure, please contact your local CCC for support.

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

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

	<p>/ Mathematics) and the Arts:</p>	<p>Technology: Coding Kits; robot kit; robotic arms; snap electric circuits; cameras; hydraulics; etc.</p> <p>Engineering: Toolbox; stem construction kit; Lego; Lego technic; magnets, etc.</p> <p>Mathematics: Magnet tiles; IQ puzzle games; mathematic games; Rubik’s cubes/tower; measuring equipment, etc.</p> <p>Arts: Music & Literature; musical instruments; easels; painting tools and accessories; playdough & accessories; arts and crafts supplies; speakers; lights, etc.</p>
	<p>Other allowable expenditure</p>	<p>Delivery costs</p> <p>Specialist installation costs e.g., wired mains fire alarm/ ground works to install a shed/outdoor climbing frame, outdoor fencing, drainage of outdoor areas.</p>

Q.17 What is ineligible expenditure?

<p>This is a list of examples of <u>ineligible</u> expenditure. If in any doubt, contact your local City/County Childcare Committee</p>
<ul style="list-style-type: none"> • Minor adaptations or minor works to the house • Painting, decorating, flooring etc. • Redecorating playroom e.g., painting, flooring etc. • Adult-sized tables/chairs/couches for the house and/or playroom. • Dehumidifiers. • Specialist medical equipment such as defibrillators. • Trampolines; bouncy castles; above-ground swimming pools/framed swimming pools. • Outdoor safety mats/matting. • Electric outdoor toys such as electric cars

- Concreted areas.
- Polytunnels.
- Subscriptions; memberships and registrations.
- Baby walkers.
- Travel cots and/or travel cot mattress and travel sheets (see FAQs for further details).
- Games consoles.
- Second hand items (apart from refurbished IT items as per guidelines).
- Insurance and/or other business expenses.
- Training and Continuous Professional Development courses.
- Any items that would be considered for mainly home use only e.g. T.V, vacuum, air – fryer, water hose, cooking equipment, steam cleaners, bins.
- Outdoor heaters.
- Office equipment and consumables e.g. tables and chairs, printer ink etc.
- Software for computers.

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

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

The 5-year restriction applies to large scale items such as storage sheds, climbing frames, swing sets and so on. So, if you buy a storage shed in 2025, you will not be able to buy another storage shed for 5 years. However, in 2026 you could apply to buy a large climbing frame. The restriction applies to the individual items.

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

If you are unsure about whether an item comes under a restriction, contact your local CCC for advice.

Q.19 Why can't I buy a travel cot?

Tusla have produced safe sleep guidance for childminders. Any item purchased with CMDG funding must meet the safety standards set out in the guidance, and travel cots are not permitted for young children. However foldable cots are permitted, and the CMDG can be used to purchase them. For additional guidance please see Tusla's childminder resource page:

www.tusla.ie/early-years-inspectorate/childminding-services/resources/

Q.20 What happens if I do not spend all the grant money I was awarded?

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

In each of the following examples the childminder was awarded the full €1,000 grant and received the initial payment of €750 in advance and all expenditure has been deemed eligible.

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

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

Example 3: Childminder spent €850 and only needs €100 of the outstanding €250 (25%). The childminder submits their CMDG Expenditure Report and receipts for €850 and informs

their local CCC they only require a further €100. The CCC will pay the required outstanding balance.

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

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

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

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

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

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

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

- An appeal can be lodged with your local CCC up to 5 working days after the final correspondence confirming the balance of the grant awarded. Only information submitted to the CCC during the application and expenditure report process will be reviewed.
- An appeals Committee will review your request.
- The result of the appeal will be communicated to you by email within 10 days of receipt of the appeal.

Q.23 What if I do not get my Expenditure Report in by the closing date of Friday 16 October 2026?

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

Q.24 When can I spend the grant money?

You can only use receipts from Monday 25 May 2026 to the closing date of Friday 2 October 2026, so you can only spend the grant money within those dates. However, the notice of your total grant award may not be issued until after 02 June, and if so then you should wait until you get your confirmation of the total amount awarded before making any purchases. As well as submitting the receipts with your Expenditure Report, it is advisable to keep copies of the receipts submitted in case you need these for future reference.

Q.25 I bought a swing set in February 2026 before I received my grant approval, is this eligible?

No, you cannot include anything that was purchased before the spend window which begins on Monday 25 May 2026.

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

You can cross out the items on the receipt that are not part of the grant spend or highlight the items that were purchased with the grant. However, make sure you list the relevant items on your expenditure report so that it is clear to your local CCC what was purchased and for how much.

Q.27 How do I get my Tax Clearance Certificate?

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

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

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

- Log into MyAccount on ROS.ie or login to MyGovID
- Scroll down to the bottom of the page and there is an option for Tax Clearance
- On the next screen, review your details on screen and click 'next'
- On the next screen, you are asked 'Reason for Tax Clearance Certificate' - select 'Grant'
- You are then asked, 'Type of Grant'- select 'Other' and insert 'Childminding Development Grant' in the box provided
- Scroll down to the second question. 'Are you currently a member of any partnerships?' Choose your answer and click 'next'
- Read the summary page
- Tick the declaration at bottom and submit
- Tax Clearance Certificate with Tax Reference Number and Tax Clearance Access Number is issued straight away with option to print or save cert.

Q.28 Is the grant tax free?

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

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

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

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

Q.30 Is artificial grass allowed?

Artificial grass is not an eligible spend. The CMDGs focus on risky play and the natural environment.

Q.31 Can I buy a defibrillator?

No. A defibrillator can only be used by trained personnel and in very specific circumstances.

Q.32 Is part payment allowed?

Yes, part payment is allowable. The receipt can be for more than the maximum grant allowable e.g., the cost of a swing and slide set is €1,200, the grant can be used towards this.

Q.33 Can I build a wall or fence to enclose my garden area for the children with the grant?

Yes, the grant can be used to build a wall or secure fence to ensure the safety of children in a regularly used play space.

Q.34 What is the timeline for the CMDG?

Monday 9 February	Launch of Childminding Development Grants
Wednesday 11 Feb	Application opening
Wednesday 15 April	Closing date for applications
Week beginning Tuesday 02 June	Approval letters begin to issue
Monday 25 May – Friday 2 October	Expenditure window
Friday 16 October	Final submission date for expenditure reports and receipts
Week beginning Monday 09 November	Applicants informed of final balance/recoupment

Q.35 Is the software for computers an eligible spend?

Software is not an eligible spend.

Q.36 The item I want to buy is in another currency – is this OK?

Yes, you can buy items abroad which are in another currency, and the item's cost must be converted on the day of purchase. You must write the exchange rate in the expenditure sheet along with the Euro amount.

Q.37 Can I purchase electric outdoor toys such as an electric car?

No. Outdoor toys should promote physical activity and/or skills. For example, a scooter takes work to use and promotes balance, while balance bikes promote physical activity and balancing skills. In contrast, an electric/battery-powered car does not promote physical activity or motor skills, and is therefore not eligible for purchase.