

Report of the Trustees  
for the Year Ended 31 March 2024

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

1 The advancement of Irish-medium (IM) early years' care and education in Northern Ireland through ensuring access to the latter, and promoting and representing the early years' sector to relevant agencies and authorities. Beneficiaries are children who attend IM early years settings, which prepares them for successful transition to IM primary schools, benefitting the child, the school and ultimately the wider Irish language community. Staff, professionals and committees gain hands-on training in support of their respective roles. Parents and carers access a range of language resources which support positive play and learning. Relevant authorities and support agencies are better informed of the benefits, needs and challenges of the sector and the value of bilingual education.

2 To promote and deliver quality IM early years' care and education services to meet community need and demand. Benefits are demonstrated through the year-on-year increase in demand for IM Early Years Education which now includes over 65 settings across the North. Children benefit from a quality early years' experience and the recognised benefits of bilingualism. Government policies and statements (Belfast Agreement, Programme for Cohesion, Sharing and Integration, NI Programme for Government, 2011-2015) have identified the Irish language as a shared expression of our cultural wealth and therefore of public benefit. Increased numbers of speakers make a contribution to our intangible heritage.

3 To involve families, parents and carers in the early learning experiences. Benefits are demonstrated through the increased uptake of places at IM early years' settings; the number of parents and families opting to receive advice and support and learning opportunities; the enhanced confidence and self-esteem of children and parents; the increasing engagement of participants in government family support initiatives.

4 To provide related training and support to the IM early years' sector. Benefits are demonstrated through uptake and delivery of services in a given year (2023-2024): over 300 Early Years Specialists' on-site support visits; attendance of over 300 at cluster/in-service training and curriculum and child protection courses; positive outcomes from the Education and Training Inspectorate inspections. Young children and families benefit from appropriately trained staff who, in turn, are more confident and competent as a result of additional training and support. Children benefit from parents who are more engaged and involved in their early education. Committees benefit from training in support of their roles.

5 The development of Irish-medium early years' care and educational services as the foundation for IM education. Irish-medium education is the most effective way of producing fluent, confident Irish speakers who will contribute to the Irish language community, helping to maintain and preserve an important part of our shared cultural heritage.

The direct benefits which flow from this purpose are children who become fluent second language speakers; schools which benefit from the quality foundation experience of children and the early engagement of parents in their children's education. Benefits to the wider community include enhanced awareness of the value of education and increased knowledge of a variety of aspects of our intangible culture such as language, literature, art, folklore etc.

These benefits are demonstrated through the growing numbers of children attending all phases of IM schooling; the increased involvement of parents and carers; the increased numbers of workers in the early years sector who opt for further training in language pedagogy and immersion language methodology. Private benefit may arise from time to time when Altram secures the services of workshop facilitators, speakers or educationalists. These benefits are incidental and are a necessary result or by-product of our purposes. No identifiable public harm arises.

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### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **FINANCIAL REVIEW**

The company had net outgoing resources for the year of £3,070 (2023: net incoming resources of £12,592), which reflected the completion of a number of projects during the year. Unrestricted funds increased by £4,081, while restricted funds decreased by £7,151. The total funds at the end of the year amount to £116,549 (2023: £119,619).

#### **RESERVES POLICY**

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has developed a plan to establish and maintain this agreed level of free reserves. The charity will continue to monitor compliance with this policy on a regular basis and the Committee will review the appropriateness of the policy annually.

#### **Scope**

This policy applies to all employees, volunteers or board members of Altram.

#### **Context**

Altram aims to keep money aside as a reserve to protect the charity against drops in income or to allow it to take advantage of new opportunities. Altram's reserves can be spent on any of its aims.

#### **Monitoring and reviewing the Reserves Policy**

Altram will review the Reserves Policy on an annual basis at the time of the annual accounts being prepared.

#### **Beneficiaries**

Altram is a charity which receives funding from government departments and trusts. This funding allows Altram to deliver services regionally to the Irish-medium early years care and education sector.

#### **Rationale behind the reserves policy**

Altram employs seven staff to deliver its programme of activity. Altram requires a reserves policy to maintain a sufficient level of reserves to enable normal operating activities to continue over a period of up to three months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. This might occur due to:

- a) The risk of an unforeseen emergency or other unexpected need for funds, e.g. an unexpected large bill
- b) Covering unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long term sick absence
- c) A source of income, e.g. a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations
- d) Planned commitments, or designations, that cannot be met by future income alone, e.g. plans for a major asset purchase or to a significant project that requires the charity to provide match funding
- e) The need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.

Excluded from the Reserves Policy is:

- Restricted Funds

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Therefore, in order to demonstrate transparency, accountability and sound financial management Altram has set out below the levels of reserve required.

Level of reserve required by Altram: salary costs x three months, and core running costs x 3 months

#### **FUTURE PLANS**

Altram faces a challenging year ahead but we plan to meet these challenges and continue to provide our advice, support and guidance to the Irish-medium early years care and education sector using a variety of platforms and support the sector through this continued financially pressured period. Altram is confident that present funders will continue to support the organisation.

In the financial year 2024-2025, we will provide and extend the full range of support, training, resource, advocacy and representation services including:

- I. Deliver a comprehensive early years' support service to Irish-medium early years settings
- II. Deliver recommendations from the State of the Sector report and conduct a refresh of this to reflect current sectoral needs
- III. Support the response to recommendations arising from IM Preschool research (2016)
- IV. Deliver a regional event to raise awareness about relevant issues within the sector
- V. Develop resources to support practitioners, children and parents in the Irish-medium early years sector
- VI. Develop a partnership to deliver a scoping exercise on the needs of immersion education in Ireland and Scotland
- VII. Develop accredited training to support practitioners delivering an early years Irish-medium immersion education programme
- VIII. Deliver a practitioner training programme aimed at developing expertise within the sector
- IX. Deliver management support aimed at building the capacity of committees within the Irish-medium early years sector
- X. Represent the Irish-medium sector on relevant bodies

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The principles of good governance are embedded within all aspects of Altram's operations with management and staff being keenly aware of the Board's responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage. A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Altram's governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Altram was established. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls. In both these areas ie project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Altram is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Altram is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders objectives and that funders' audits and vouching of financial expenditure and the independent examiners report confirm compliance with both probity and regularity in the use of monies received.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

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**for the Year Ended 31 March 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by order of the board of trustees on 3 September 2024 and signed on its behalf by:



Aine Andrews (Chairperson) - Trustee