

REGISTERED COMPANY NUMBER: NI631969 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC 107062

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2023
for
Ionad Uibh Eachach
(A Company Limited by Guarantee)

Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moirá
Co. Armagh
BT67 0LE

Ionad Uibh Eachach

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for the Year Ended 31 March 2023**

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Ionad Uibh Eachach

Reference and Administrative Details
for the Year Ended 31 March 2023

TRUSTEES	Aisling Walls Aoife Ni Phoilin Emma Berkery (resigned 22/6/2023) Siobhan McKenna Colma Mhic Aoidh (resigned 22/6/2023) J Bradley (appointed 22/6/2023) M Connolly (appointed 22/6/2023)
REGISTERED OFFICE	34a Iveagh Crescent Belfast BT12 6AW
REGISTERED COMPANY NUMBER	NI631969 (Northern Ireland)
REGISTERED CHARITY NUMBER	NIC 107062
INDEPENDENT AUDITORS	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
BANKERS	Ulster Bank Unit G, Westwood Centre Kennedy Way Belfast BT11 9BQ
CHIEF EXECUTIVE OFFICER	Sinead McConnell

Ionad Uibh Eachach

Report of the Trustees **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Ráiteas Misin/Mission Statement:

Pobal Slán, Sábháilte, a thógáil thart ar ár bpáistí
ina bhfuil an Ghaeilge ar fáil do chách

To build a safe and healthy community around our children
in which the Irish language is accessible to all.

Spriocanna & Aidhmeanna / Aims & Objectives

- (1) Ionad Uibh Eachach is an Irish Language Family and Community Centre for parents, children and the local community in an area of need.
- (2) Ionad Uibh Eachach provides high quality, child-centred inclusive early year's childcare, playgroup, preschool and afterschool services through Irish in order to support high level outcomes for children.
- (3) Ionad Uibh Eachach provides a comprehensive cultural & language programme for the local community including cultural, educational, training and support opportunities combined with long term training & employment opportunities for local people.
- (4) Ionad Uibh Eachach encourages parental participation in their child's development and provides an annual programme of parental engagement and ongoing family support for families and children facing challenges.
- (5) Ionad Uibh Eachach promotes partnership with parents, children and the local community in every aspect of their work.
- (6) Ionad Uibh Eachach actively seeks to open Irish Language to all sections of the community.

Principle activities

Ionad Uibh Eachach provides cultural, educational, training and support opportunities for local people combined with education, daycare and childcare services through Irish for over 130 children daily.

Ionad Uíbh Eachach

Report of the Trustees **for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

Purpose 1 : Ionad Uíbh Eachach is established for the advancement of cultural and educational activities and services through Irish in an interdenominational context for children, youth and their families. This supports the building of a safe and healthy Irish language community around our children, youth and their families, which is open to all. Benefits flowing from this include improving social cohesion/ inclusion through community involvement in developing a language community, developing and inspiring community pride around culture language and heritage and promoting community regeneration. These benefits are demonstrated by enhanced community engagement in the design and development of Irish language services and facilities, by increased community activity around education, culture and language which is open and inclusive thus breaking down barriers between and within communities and improving the quality of life of the those participating or receiving services.

Purpose 2: Co-ordinate and provide Irish cultural & educational activities in the Belfast area. This supports the provision of community educational and cultural activities alongside the development of training and support opportunities for parents and the community. Benefits include enhancement of educational opportunities available to parents & local people, enriching public understanding and appreciation of the language and cultural landscape and direct benefits for those accessing training and support. These benefits are demonstrated by enhanced knowledge and understanding of those accessing educational opportunities, a sense of identity and wellbeing among those involved in cultural activities and increased confidence and skill of those accessing training and support. The public benefit from preserving the culture and language for future generations.

Purpose 3: To provide high quality Irish language early years care, education and support services to children, youth and their families. The benefits that flow from this purpose include the positive impact of high quality Irish language early years care & education on children and their families combined with parental engagement programmes and additional and targeted support for children and families in need. Additional educational benefits flow from second language and immersion provision for very young children, preschool and afterschool children. The inclusion of children with additional needs and ethnic minority children offers increased care and educational opportunities to those in need in the community. Evidence of these benefits includes enhancing the learning and cognitive development of children through use of a second language - a head start in education and development. Holistic services for the whole family support parental engagement in children's learning and development which enables parents to better support their children's development and enhances confidence and self esteem of children and parents. Help and support for children and families in need improves the educational and life experience of those families. There is no identifiable harm relating to any of these purposes which will publicly benefit the community as a whole, the Irish language community, children, youth and their families. The creation of employment and training in Ionad Uíbh Eachach will privately benefit those employed and trained but this is necessary to carry out the main purpose of the organisation.

FINANCIAL REVIEW

Financial Review

The company had net outgoing resources for the year of £30,452 (2022: net outgoing resources of £28,902), which reflected the completion of a number of projects during the year. Net Unrestricted Income/Expenditure decreased by £30,100, while Net Restricted Income/Expenditure decreased by £352.

The charity continues to work tirelessly to secure income from various sources to finance its ongoing activities with key stakeholders. The main source of funding are grants received from various bodies as disclosed in note 4 in the financial statements.

Ionad Uibh Eachach

Report of the Trustees **for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Reserves policy

The charity's policy is to retain a level of free reserves, which match the needs of the organisation both at the current time and in the foreseeable future by:

1. identifying and planning for the maintenance of essential services for beneficiaries on an ongoing basis.
2. assessing the risks of unplanned closure due to changes in the financial and/or funding climate on an annual basis taking into account spending commitments, potential liabilities and financial forecasts.
3. assessing the risks of unplanned closure on beneficiaries (in particular, vulnerable beneficiaries), staff/volunteer's.

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.

REVIEW OF THE YEAR

Ionad Uíbh Eachach services continued to offer a high level of service for the local community in 2022-2023 from the high demand for baby & toddler units and have had good participation in parenting & family events, increase in numbers accessing family & play support, students of all ages attending Irish classes at all levels. There were successes, highlights, and challenges. The complex funding landscape and the remaining funding uncertainty have only added to this challenge. The need for realistic long-term investment in community based early years and Irish language services remains.

Services provided in 22-23 included-

1. High quality childcare through Irish for children aged 0-12.
2. Irish language immersion playgroup, wrap around preschool and afterschool provision
3. Cultural and language programme for adult learners weekly including Irish language classes from beginner to GCSE & A Level. Cultural/language spring and summer festivals including discussion panels, Irish classes, music/dance and health & well being workshops also delivered
4. parental engagement programmes with stay and play inhouse sessions as well as family trips being delivered.
5. One to one play support for children was delivered in house weekly.
6. Continued development of training and employment opportunities for local people.
7. Ongoing partnership with the local community including participation in the Greater Falls Neighbourhood Partnership, Greater Falls Family Support Hub, An Ceathrú Gaeltachta and the Belfast Childcare Partnership.

Ionad Uibh Eachach

Report of the Trustees for the Year Ended 31 March 2023

FUTURE PLANS

Ionad Uíbh Eachach works to a strategic plan which was reviewed in January 2023 and identifies the key themes and strategic objectives of the organisation for the future.

1. Cultúr & Teanga/Language & Culture -
 - a. Supporting community regeneration and renewal through the language and culture
 - b. Support Lifelong Learning & raise the profile of the Irish Language in the local community.
2. Cúram & Oideachas/Care & Education-
 - a. Building tomorrow's Irish Language Community -provision of early year's services through Irish
 - b. High quality, inclusive, child centred, services & involving parents in their child's early education
3. Pobal & Tuismitheoirí/Parents & Community-
 - a. Building an inclusive & responsive Irish Language community around children and their families
 - b. Provision of parental engagement & family support services to strengthen resilience.
 - c. Ensuring that the Language/Culture and Ionad services are relevant & accessible.
4. Geilleagar Sóisialta/Social Economy
 - a. Building the Irish language community by developing community-based daycare through Irish as a model for the sector. Provision of training and long-term employment for the local & Irish language community
5. Ionad Uíbh Eachach a Fhorbairt & a Bhuanú mar Ionad Barr Fheabhais/
 - a. Develop & Sustain Ionad Uíbh Eachach as a Centre of Excellence
 - b. Strengthen governance & financial systems - Expand IUE human resources.
 - c. Codify quality assurance systems & Enhance sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Charity follows an appraisal process to identify the skills required for the Trustee Board and to identify any skills gap on the Board. Members of the Trustee Board receive a full induction programme on joining the Trustee Board and thereafter receive ongoing training and briefing sessions. The board completes an annual evaluation of its effectiveness. Actions arising from this process are integrated into the corporate workplan. The Trustee Board uses open recruitment and strives to ensure that there is adequate local representation on the Trustee Board.

The trustees delegate the day to day running of Ionad Uibh Eachach to that of the chief executive officer.

Related parties

During the year Ionad Uibh Eachach provided key management personnel services to a registered charity, Gaelchuram Uachtar Chluanaí.

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.

Ionad Uibh Eachach

Report of the Trustees
for the Year Ended 31 March 2023

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Ionad Uibh Eachach for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 September 2023 and signed on its behalf by:



Siobhan McKenna - Trustee

**Report of the Independent Auditors to the Members of
Ionad Uibh Eachach**

Opinion

We have audited the financial statements of Ionad Uibh Eachach (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Report of the Independent Auditors to the Members of Ionad Uibh Eachach

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Ionad Uibh Eachach

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and determined that the principal risks related to revenue recognition. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:-

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 our 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.

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 charities internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

**Report of the Independent Auditors to the Members of
Ionad Uibh Eachach**

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charities ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

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.

We communicate with those charge with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Billy Drake (Senior Statutory Auditor)
for and on behalf of Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moir
Co. Armagh
BT67 0LE

14 September 2023

Ionad Uibh Eachach

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Grants Receivable	4	14,362	375,369	389,731	421,992
Other trading activities	2	364,866	-	364,866	315,047
Investment income	3	121	-	121	6
Total		<u>379,349</u>	<u>375,369</u>	<u>754,718</u>	<u>737,045</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure	5	377,976	375,721	753,697	738,078
Governance		31,473	-	31,473	27,869
Total		<u>409,449</u>	<u>375,721</u>	<u>785,170</u>	<u>765,947</u>
NET INCOME/(EXPENDITURE)		(30,100)	(352)	(30,452)	(28,902)
RECONCILIATION OF FUNDS					
Total funds brought forward		787,297	19,354	806,651	835,553
TOTAL FUNDS CARRIED FORWARD		<u><u>757,197</u></u>	<u><u>19,002</u></u>	<u><u>776,199</u></u>	<u><u>806,651</u></u>

The notes form part of these financial statements

Ionad Uibh Eachach

Statement of Financial Position
31 March 2023

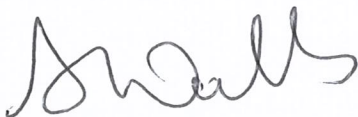
	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	12	501,398	534,097
CURRENT ASSETS			
Debtors	13	7,819	58,509
Cash at bank		293,271	249,123
		<hr/>	<hr/>
		301,090	307,632
CREDITORS			
Amounts falling due within one year	14	(26,289)	(35,078)
		<hr/>	<hr/>
NET CURRENT ASSETS		274,801	272,554
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		776,199	806,651
		<hr/>	<hr/>
NET ASSETS		776,199	806,651
		<hr/> <hr/>	<hr/> <hr/>
FUNDS	16		
Unrestricted funds		757,197	787,297
Restricted funds		19,002	19,354
		<hr/>	<hr/>
TOTAL FUNDS		776,199	806,651
		<hr/> <hr/>	<hr/> <hr/>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2023 and were signed on its behalf by:



Siobhan McKenna - Trustee



Aisling Walls - Trustee

The notes form part of these financial statements

Ionad Uibh Eachach

Statement of Cash Flows
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	44,027	101,781
Net cash provided by operating activities		<u>44,027</u>	<u>101,781</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,179)
Interest received		121	6
Net cash provided by/(used in) investing activities		<u>121</u>	<u>(1,173)</u>
Change in cash and cash equivalents in the reporting period			
		44,148	100,608
Cash and cash equivalents at the beginning of the reporting period			
		<u>249,123</u>	<u>148,515</u>
Cash and cash equivalents at the end of the reporting period			
		<u>293,271</u>	<u>249,123</u>

The notes form part of these financial statements

Ionad Uibh Eachach

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(30,452)	(28,902)
Adjustments for:		
Depreciation charges	32,699	30,909
Interest received	(121)	(6)
Decrease in debtors	50,690	78,634
(Decrease)/increase in creditors	(8,789)	21,146
Net cash provided by operations	<u>44,027</u>	<u>101,781</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank	249,123	44,148	293,271
	<u>249,123</u>	<u>44,148</u>	<u>293,271</u>
Total	<u>249,123</u>	<u>44,148</u>	<u>293,271</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Summary of significant accounting policies

a) General information and basis of preparation

Ionad Uibh Eachach Ltd is constituted as a company limited by guarantee incorporated in Northern Ireland (NI631969). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity..

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Summary of significant accounting policies

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes;

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Summary of significant accounting policies

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land & Buildings	-	4% Straight line
Fixtures and fittings	-	20% Straight Line
Computer Equipment	-	20% Straight Line

(g) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provision of the instrument.

Basic financial instruments are initially recognised at the amounts receivable or payable including any related transaction costs.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Summary of significant accounting policies

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or relived and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designed hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain is recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(j) Leases

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Summary of significant accounting policies

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

(l) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(n) Judgements estimates

The following judgements including those involving estimates that have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

(i) depreciation method and asset useful lives

(ii) principal assumptions used to measure multi-employer defined benefit pension schemes' liabilities, sensitivities to changes in assumptions and future funding obligations

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Ionad Uibh Eachach

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Respite Daycare	5,280	5,280
PRC & Training Income	6,511	1,813
Glór na nGael	-	4,206
Afterschool Fees	58,791	39,251
Donations/Events/Fundraising	1,828	413
Daycare Fees	292,456	233,278
HMRC - CJRS	-	30,806
	<u>364,866</u>	<u>315,047</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Bank Interest	<u>121</u>	<u>6</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Grants	<u>389,731</u>	<u>421,992</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Department of Communities D&R	62,796	62,711
Department of Communities - Education	33,521	32,848
Department of Communities - NDA	37,063	41,867
BHSCT - SLA	25,239	24,206
BHSCT - Family Support	11,976	9,072
HSCB - Milk	1,240	680
Belfast City Council - Revenue	13,500	13,000
Belfast City Council - Summer Scheme	-	2,000
	<u>185,335</u>	<u>186,384</u>
Carried forward	185,335	186,384

Ionad Uibh Eachach

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.23	31.3.22
	£	£
Brought forward	185,335	186,384
Foras Na Gaeilge - Scéim Phobal Gaeilge	41,000	44,730
Foras Na Gaeilge - Sceim Oige	3,500	3,500
BBC Children in Need	10,490	9,990
Brightstart OFMDFM	18,572	18,031
Sure Start - Tus Maith	32,202	30,201
Pathway Fund - IUE	30,000	30,000
West Belfast Partnership Board	-	1,000
Foras Na Gaeilge - C & T	6,250	-
Foras Na Gaeilge - G Samhraidh	-	1,750
HSBC - Additonal	6,006	8,190
Glor na nGael	1,494	29,404
Childcare Recovery Fund - Covid-19	12,612	12,612
Early Years Temporary Closure - Covid-19	1,750	4,550
Foras Na Gaeilge - Maintenance	-	20,500
Foras Na Gaeilge - SnabhFéilte 1/2/3	-	2,850
Department for Communities - Revenue Repairs	-	16,737
Department for Communities - Liofa	-	1,563
BHSCT LAC Pilot Scheme	9,720	-
HSCB Energy	800	-
Foras Na Gaeilge - R/C & Project Costs	30,000	-
	<u>389,731</u>	<u>421,992</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Direct Charitable Expenditure	753,697	-	753,697
Governance	-	31,473	31,473
	<u>753,697</u>	<u>31,473</u>	<u>785,170</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. SUPPORT COSTS

	Governance costs £ <u>31,473</u>
Governance	

Support costs, included in the above, are as follows:

Governance costs

	31.3.23	31.3.22
	Governance	Total
	£	activities
	£	£
Audit Fee	1,400	1,400
Accountancy Fee	2,308	2,701
Affiliation Membership	852	2,306
Cleaning & First Aid	25,666	19,956
Legal Fees	-	330
Bank Charges	1,247	1,176
	<u>31,473</u>	<u>27,869</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>32,699</u>	<u>30,909</u>

8. AUDITORS' REMUNERATION

	31.3.23	31.3.22
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	1,400	1,400
Accountancy Fee	<u>2,308</u>	<u>2,701</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	492,241	456,844
Social security costs	20,033	23,134
Other pension costs	10,078	8,827
	<u>522,352</u>	<u>488,805</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Office Administration & Programme staff	<u>33</u>	<u>32</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Childcare Managers, Finance Manager, and Child Care Co-ordinator during the year totalled £137,142. (2022: £115,074)

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grants Receivable	17,162	404,830	421,992
Other trading activities	315,047	-	315,047
Investment income	6	-	6
Total	<u>332,215</u>	<u>404,830</u>	<u>737,045</u>
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure	325,163	412,915	738,078
Governance	27,869	-	27,869

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	353,032	412,915	765,947
NET INCOME/(EXPENDITURE)	(20,817)	(8,085)	(28,902)
RECONCILIATION OF FUNDS			
Total funds brought forward	808,114	27,439	835,553
TOTAL FUNDS CARRIED FORWARD	<u>787,297</u>	<u>19,354</u>	<u>806,651</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	585,156	3,978	45,286	634,420
DEPRECIATION				
At 1 April 2022	70,218	3,035	27,070	100,323
Charge for year	23,406	236	9,057	32,699
At 31 March 2023	93,624	3,271	36,127	133,022
NET BOOK VALUE				
At 31 March 2023	<u>491,532</u>	<u>707</u>	<u>9,159</u>	<u>501,398</u>
At 31 March 2022	<u>514,938</u>	<u>943</u>	<u>18,216</u>	<u>534,097</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Unrestricted Income	-	15,855
Foras na Gaeilge	1,750	2,067
BHSCT - SLA	960	756
Brightstart - OFMDFM	4,801	4,666
Department for Communities	-	5,587
Glór na nGael	-	29,404
HSCB	308	174
	<u>7,819</u>	<u>58,509</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Accruals and deferred income	<u>26,289</u>	<u>35,078</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Fixed assets	492,385	9,013	501,398	534,097
Current assets	291,101	9,989	301,090	307,632
Current liabilities	(26,289)	-	(26,289)	(35,078)
	<u>757,197</u>	<u>19,002</u>	<u>776,199</u>	<u>806,651</u>

16. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	787,297	(30,100)	757,197
Restricted funds			
Department of Communities - D&R	1,428	(1,428)	-
Department of Communities - Education	-	61	61
DSD / BRO - Capital	17,926	(8,985)	8,941
Foras Na Gaeilge - R/C & Project Costs	-	10,000	10,000
	<u>19,354</u>	<u>(352)</u>	<u>19,002</u>
TOTAL FUNDS	<u>806,651</u>	<u>(30,452)</u>	<u>776,199</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	379,349	(409,449)	(30,100)
Restricted funds			
BHSCT Family Support	11,976	(11,976)	-
HSCB - Milk	1,240	(1,240)	-
Belfast City Council - Revenue	13,500	(13,500)	-
Foras Na Gaeilge - Sceim Oige	3,500	(3,500)	-
BBC Children in Need	10,490	(10,490)	-
Brightstart OFMDFM	18,572	(18,572)	-
Department of Communities - D&R	62,796	(64,224)	(1,428)
Department of Communities - Education	33,521	(33,460)	61
Department of Communities - NDA	37,063	(37,063)	-
BHSCT - SLA	25,239	(25,239)	-
Foras Na Gaeilge - Scéim Phobal Gaeilge	41,000	(41,000)	-
Sure Start - Tus Maith	32,202	(32,202)	-
Pathway Fund - IUE	30,000	(30,000)	-
DSD / BRO - Capital	-	(8,985)	(8,985)
Foras Na Gaeilge - C & T	6,250	(6,250)	-
HSBC - Additional	6,006	(6,006)	-
Glor na nGael	1,494	(1,494)	-
BHSCT LAC Pilot Scheme	9,720	(9,720)	-
HSCB Energy	800	(800)	-
Foras Na Gaeilge - R/C & Project Costs	30,000	(20,000)	10,000
	<u>375,369</u>	<u>(375,721)</u>	<u>(352)</u>
TOTAL FUNDS	<u>754,718</u>	<u>(785,170)</u>	<u>(30,452)</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	808,114	(20,817)	787,297
Restricted funds			
BHSCT Family Support	2,246	(2,246)	-
Department of Communities - D&R	-	1,428	1,428
DSD / BRO - Capital	25,193	(7,267)	17,926
	<u>27,439</u>	<u>(8,085)</u>	<u>19,354</u>
TOTAL FUNDS	<u>835,553</u>	<u>(28,902)</u>	<u>806,651</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	332,215	(353,032)	(20,817)
Restricted funds			
BHSCT Family Support	9,072	(11,318)	(2,246)
HSCB - Milk	680	(680)	-
Belfast City Council - Revenue	13,000	(13,000)	-
Foras Na Gaeilge - Sceim Oige	3,500	(3,500)	-
BBC Children in Need	9,990	(9,990)	-
Brightstart OFMDFM	18,031	(18,031)	-
Department of Communities - D&R	62,711	(61,283)	1,428
Department of Communities - Education	32,848	(32,848)	-
Department of Communities - NDA	41,867	(41,867)	-
BHSCT - SLA	24,206	(24,206)	-
Belfast City Council Summer Scheme	2,000	(2,000)	-
Foras Na Gaeilge - Scéim Phobal Gaeilge	44,730	(44,730)	-
Sure Start - Tus Maith	30,201	(30,201)	-
Pathway Fund - IUE	30,000	(30,000)	-
West Belfast Partnership Board	1,000	(1,000)	-
DSD / BRO - Capital	-	(7,267)	(7,267)
Foras Na Gaeilge - G Samhraidh	1,750	(1,750)	-
HSBC - Additional	8,190	(8,190)	-
Glor na nGael	29,404	(29,404)	-
Foras Na Gaeilge - Maintenance	20,500	(20,500)	-
Foras Na Gaeilge - SnabhFéilte 1/2/3			
	2,850	(2,850)	-
Department for Communities - Revenue Repairs	16,737	(16,737)	-
Department for Communities - Líofa			
	1,563	(1,563)	-
	<u>404,830</u>	<u>(412,915)</u>	<u>(8,085)</u>
TOTAL FUNDS	<u>737,045</u>	<u>(765,947)</u>	<u>(28,902)</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued **for the Year Ended 31 March 2023**

17. CONTINGENT LIABILITIES

A contingent liability exists to repay grants to funders should the charity not fulfill its obligations.

18. RELATED PARTY DISCLOSURES

During the year Ionad Uibh Eachach provided key management personnel services to a registered charity, Gaelchuram Uachtar Chluanai.

19. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

20. POST BALANCE SHEET EVENTS

There were no Events after the reporting period therefore no material issues need disclosed.

21. LIABILITY OF MEMBERS

The Liability of the members is Limited

Every member of the Charity promises, if the Charity is dissolved while he, she or it is a member or within twelve months after, he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the Charity incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributories among themselves.

22. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital.

23. COVID-19

The trustees continue to monitor the impact of Covid 19. The trustees believe there is no adjusting events to report after the reporting date. The trustees will continue to monitor the situation closely to secure the viability of the organisation.

Ionad Uibh Eachach

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Respite Daycare	5,280	5,280
PRC & Training Income	6,511	1,813
Glór na nGael	-	4,206
Afterschool Fees	58,791	39,251
Donations/Events/Fundraising	1,828	413
Daycare Fees	292,456	233,278
HMRC - CJRS	-	30,806
	<hr/>	<hr/>
	364,866	315,047
Investment income		
Bank Interest	121	6
Charitable activities		
Grants	389,731	421,992
	<hr/>	<hr/>
Total incoming resources	754,718	737,045
EXPENDITURE		
Charitable activities		
Wages	492,241	456,844
Social security	20,033	23,134
Pensions	10,078	8,827
Insurance	9,343	9,133
Light and heat	15,683	10,431
Telephone	3,930	2,799
Postage and stationery	10,821	11,192
Advertising	-	160
Sundries	5,377	934
Staff Training	1,482	3,801
Staff Travel	20	-
Repairs & Maintenance	21,582	66,387
Play Resources & Materials	12,418	12,363
Tutor & Facilitation Fees	19,863	14,373
IT Support & Maintenance	9,057	6,050
Consumables	2,034	3,687
Programme Costs & Events	32,984	21,923
Milk	1,237	680
Carried forward	668,183	652,718

This page does not form part of the statutory financial statements

Ionad Uibh Eachach

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Charitable activities		
Brought forward	668,183	652,718
Dept of Communities - NDA Programme		
Costs	37,063	41,868
Childrens Lunches/Food	14,417	12,083
HR Support Contracts	500	500
Staff Uniforms	835	-
Depreciation Freehold property	23,406	23,406
Depreciation Fixtures&Fittings	236	236
Depreciation Computer Equip	9,057	7,267
	<hr/>	<hr/>
	753,697	738,078
Support costs		
Governance costs		
Audit Fee	1,400	1,400
Accountancy Fee	2,308	2,701
Affiliation Membership	852	2,306
Cleaning & First Aid	25,666	19,956
Legal Fees	-	330
Bank Charges	1,247	1,176
	<hr/>	<hr/>
	31,473	27,869
Total resources expended	<hr/>	<hr/>
	785,170	765,947
Net expenditure	<hr/>	<hr/>
	(30,452)	(28,902)

This page does not form part of the statutory financial statements