

## **Ionad Uibh Eachach**

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

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 2024. 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 2024**

#### **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 £11,810 (2023: net outgoing resources of £30,452), which reflected the completion of a number of projects during the year. Net Unrestricted Reserves increased by £4,251, while Net Restricted Reserves decreased by £16,061.

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 2024

#### **FINANCIAL REVIEW**

##### **Reserves policy**

##### **Policy Statement:**

Ionad Uibh Eachach Reserves Policy will address the organisations responsibility to:

1. identify and plan for the maintenance of essential services for beneficiaries on an ongoing basis
2. assess 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. assess the risks of unplanned closure on beneficiaries (in particular, vulnerable beneficiaries), staff and volunteers

IUE Reserves Policy will be published and made available to funders, members, stakeholders and beneficiaries, the public and relevant statutory agencies to clarify exactly what reserves are kept for (or not kept) and when they are to be used.

The Reserves policy will be regularly monitored and reviewed by the Board and subject to formal review annually.

Ionad Uibh Eachach will only accrue reserves for the following purposes:

1. To support gaps in cash flow due to delay in accessing funding
2. To support particular project expenditure for which the money has been raised ie capital expenditure
3. To support the discharge of the organisation's legal responsibilities with regard to redundancy requirements in the event of significant loss of funding.
4. To accrue reserves in the event of significant loss of funding
5. To support the discharge of the organisation's legal requirements in relation to pensions legislation (auto enrolment) and in responding to the rise in the National Living Wage.

Reserves will not exceed any more than 4 months essential expenditure for the organisation unless specifically agreed in the event of a large capital project.

##### **IUE Board role:**

1. The IUE Board reviews the position of reserves at least quarterly to ensure that free reserves are maintained at a safe operational level.
2. The Board signs off the reserve policy on an annual basis and any changes made in-year due to unforeseen circumstances.

##### **Accumulated Reserves:**

In the event of reserves being accumulated which are not used for the stated purpose:

1. The reserve must be spent in line with the aims and objectives of the project
2. This expenditure must be clearly identifiable
3. This expenditure must be clearly discussed with stakeholders, users, and funders.

**Reserves must be clearly identifiable and specifically shown in audited accounts.**

**Ionad Uibh Eachach**

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

**FINANCIAL REVIEW**

**Appendix 1**

**Redundancy Reserve**

Redundancy reserve - It is proposed to build the reserve up to £100,000 in the light of current uncertainties about funding. The current reserve figure for redundancy in April 24 is £62,777

**Contingency Reserves - (in the event of closure)**

It is proposed to identify up to 4 months essential expenditure as current contingency reserves at a figure of £75,000/month including £60,000 wages and £15,000 running costs /month. The identified reserve figure for contingency in April 2024 is £200,000 (3 months)

**Essential maintenance**

Maintenance reserve - It is proposed to retain a reserve of £50,000 to carry out essential maintenance and repairs due to the age of the building to avoid disruption to service in case of damage or emergency maintenance. The current reserve figure in April 24 is £30,000

**Summary of Designated Reserves 2024-2025**

Redundancy Reserve	£ 62,777
Contingency Reserve	£165,000 (3 Months Salary)
Contingency Reserve	£ 35,000 (3 Months Running Costs)
Essential Maintenance	£ 30,000
<b>Total Designated Reserves</b>	<b>£292,777</b>

## **Ionad Uíbh Eachach**

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

#### **FINANCIAL REVIEW** **REVIEW OF THE YEAR**

Ionad Uíbh Eachach services continued to offer a high level of service for the local community in 2023-2024 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 23-24 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 2024**

#### **FUTURE PLANS**

Ionad Uíbh Eachach works to a strategic plan which was reviewed in January 2024 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.

##### **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.

##### **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".

**Ionad Uibh Eachach**

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

**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

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 6 December 2024 and signed on its behalf by:



Siobhan McKenna - Trustee