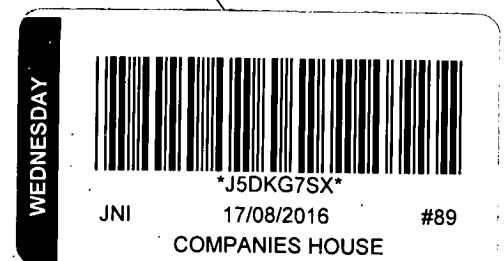


REGISTERED COMPANY NUMBER: NI631969 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC100328

Report of the Trustees and
Financial Statements for the Period 17 June 2015 to 31 March 2016
for
Ionad Uibh Eachach

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



Ionad Uibh Eachach

Contents of the Financial Statements
for the Period 17 June 2015 to 31 March 2016

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Ionad Uibh Eachach

Report of the Trustees **for the Period 17 June 2015 to 31 March 2016**

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 period 17 June 2015 to 31 March 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI631969 (Northern Ireland)

Registered Charity number

NIC100328

Registered office

34a Iveagh Crescent
Belfast
BT12 6AW

Trustees

L Harvey (Chairperson)	- appointed 17/6/2015
Sinead Brennan (Treasurer)	- appointed 17/6/2015
Aisling Walls (Secretary)	- appointed 17/6/2015
Kevin Morrison	- appointed 17/6/2015
Kiera Skillen	- appointed 17/6/2015
Aoife Ní Phóilin	- appointed 17/6/2015
Ann-Marie Mervyn	- appointed 19/10/2015

Auditors

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

Bankers

Ulster Bank
130 Andersonstown Road
Belfast
BT11 9BY

COMMENCEMENT OF ACTIVITIES

On 17 June 2015, the company acquired the assets and liabilities of the unincorporated charity, Ionad Uibh Eachach. The operations of the unincorporated Ionad Uibh Eachach from 01 April 2015 to 17 June 2015 are included in these financial statements.

The limited company has not yet acquired the property asset from the old organisation. The trustees are in the process of transferring the property asset and are working with their legal team to achieve this. The trustees do not envisage any problems in carrying out this property transfer.

Ionad Uibh Eachach

Report of the Trustees **for the Period 17 June 2015 to 31 March 2016**

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.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Aidhmeanna / Aims

- (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, inclusive early years preschool and afterschool child care services.
- (3) Ionad Uibh Eachach provides cultural, educational, training and support opportunities, in addition to long term employment for parents and local people.
- (4) Ionad Uibh Eachach encourages partnership and participation of parents and the local community in every aspect of their work.
- (5) Ionad Uibh Eachach actively seeks to open Irish Language to all sections of the community.

Principle activities

To build a safe and healthy community around our children in which the Irish language is accessible to all.
Pobal Slán, Sábháilte, a thógáil thart ar ár bpáistí ina bhfuil an Ghaeilge ar fáil do chách

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:

- identifying and planning for the maintenance of essential services for beneficiaries on an ongoing basis.
- 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
- assessing the risks of unplanned closure on beneficiaries (in particular, vulnerable beneficiaries), staff/ volunteers

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.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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).

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

Ionad Uibh Eachach

Report of the Trustees
for the Period 17 June 2015 to 31 March 2016

- 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.

Approved by order of the board of trustees on 4 July 2016 and signed on its behalf by:



Ms A Walls - Trustee

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

We have audited the financial statements of Ionad Uibh Eachach for the period ended 31 March 2016 on pages five to twelve. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Charities Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page two, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2016 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

Matters on which we are required to report by exception

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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



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

4 July 2016

Ionad Uibh Eachach

Statement of Financial Activities
for the Period 17 June 2015 to 31 March 2016

		Unrestricted fund £	Restricted funds £	Total funds £
	Notes			
INCOMING RESOURCES				
Incoming resources from generated funds				
Activities for generating funds	2	270,652	-	270,652
Investment income	3	18	-	18
Incoming resources from charitable activities				
Grants Receivable	4	-	310,683	310,683
Total incoming resources		270,670	310,683	581,353
RESOURCES EXPENDED				
Charitable activities				
Direct Charitable Expenditure	5	211,183	306,343	517,526
Governance costs	6	48,963	2,614	51,577
Total resources expended		260,146	308,957	569,103
NET INCOMING RESOURCES		10,524	1,726	12,250
RECONCILIATION OF FUNDS				
Total funds brought forward		143,609	-	143,609
TOTAL FUNDS CARRIED FORWARD		154,133	1,726	155,859

The notes form part of these financial statements

Ionad Uibh Eachach

Balance Sheet
At 31 March 2016

	Notes	£
CURRENT ASSETS		
Debtors	10	28,372
Cash at bank		<u>139,632</u>
		168,004
 CREDITORS		
Amounts falling due within one year	11	(12,145)
		<u> </u>
NET CURRENT ASSETS		<u>155,859</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		<u>155,859</u>
		<u> </u>
NET ASSETS		<u>155,859</u>
 FUNDS	13	
Unrestricted funds		154,134
Restricted funds		<u>1,725</u>
TOTAL FUNDS		<u>155,859</u>

The notes form part of these financial statements

Ionad Uibh Eachach

Balance Sheet - continued
At 31 March 2016

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 4 July 2016 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Walls'.

Ms A Walls -Trustee

A handwritten signature in black ink, appearing to read 'S Brennan'.

Ms S Brennan -Trustee

Notes to the Financial Statements
for the Period 17 June 2015 to 31 March 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

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. ACTIVITIES FOR GENERATING FUNDS

	£
Respite Daycare	6,846
PRC & Training Income	9,969
Afterschool Fees	45,894
Donations/Events/Fundraising	6,731
Daycare Fees	<u>201,212</u>
	<u>270,652</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued for the Period 17 June 2015 to 31 March 2016

3. INVESTMENT INCOME

Bank Interest	£ <u>18</u>
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4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Grants	Activity Grants Receivable	£ <u>310,683</u>
--------	--------------------------------------	---------------------

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

	£
DE - NIPPA (Early Years)	30,726
DSD/BRO D&R	52,559
DSD - Education	31,569
DSD/BRO - NDA	33,821
BHSCT - SLA	23,188
BHSCT - Family Support	11,835
HSCB - Milk	1,091
Belfast City Council - Revenue	11,000
Belfast City Council - Project	500
Belfast City Council - Summer Scheme	2,500
Foras Na Gaeilge	40,130
Foras Na Gaeilge - Sceim Oige	3,500
Foras Na Gaeilge - Summer Scheme	3,500
Gaelscoil na bhFál re Extended Schools	4,500
BBC Children in Need	9,975
Brightstart OFMDFM	17,713
Conradh Na Gaeilge	373
Sure Start - P2YO	<u>32,203</u>
	<u>310,683</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Direct Charitable Expenditure	<u>517,526</u>	<u>517,526</u>

Notes to the Financial Statements - continued
for the Period 17 June 2015 to 31 March 2016

6. GOVERNANCE COSTS

	£
Staff costs	41,208
Auditors' remuneration	2,275
Heat & Light	1,340
Telephone & Internet	314
Cleaning & First Aid	4,499
Affiliation Membership	595
Interest payable and similar charges	<u>1,346</u>
	<u>51,577</u>

7. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	£
Auditors' remuneration	<u>2,275</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2016.

9. STAFF COSTS

	£
Wages and salaries	360,331
Social security costs	63,449
Other pension costs	<u>10,463</u>
	<u>434,243</u>

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

40

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

Ionad Uibh Eachach

Notes to the Financial Statements - continued
for the Period 17 June 2015 to 31 March 2016

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Foras na Gaeilge - Sceim Oige	1,300
Gaelscoil na bhFál Ex Schools	4,500
Brightstart – OFMDFM	4,428
Sundry Income	2,000
DE NIPPA Early Years	10,203
HSCB – Milk	1,091
BCC Revenue	4,750
BCC –Project	100
	<u>28,372</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accruals and deferred income	<u>12,145</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Current assets	166,279	1,725	168,004
Current liabilities	<u>(12,145)</u>	<u>-</u>	<u>(12,145)</u>
	<u>154,134</u>	<u>1,725</u>	<u>155,859</u>

13. MOVEMENT IN FUNDS

	At 17/6/15	Net movement in funds	At 31/3/16
	£	£	£
Unrestricted funds			
General fund	143,609	10,525	154,134
Restricted funds			
BHSCT Family Support	-	910	910
BBC Children in Need	<u>-</u>	<u>815</u>	<u>815</u>
	-	1,725	1,725
	<u>143,609</u>	<u>12,250</u>	<u>155,859</u>

Notes to the Financial Statements - continued
for the Period 17 June 2015 to 31 March 2016

13. 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	270,670	(260,145)	10,525
Restricted funds			
DE NIPPA (Early Years)	30,726	(30,726)	-
BHSCT Family Support	11,835	(10,925)	910
HSCB – Milk	1,091	(1,091)	-
Belfast City Council - Revenue	11,000	(11,000)	-
Belfast City Council - Project	500	(500)	-
Foras Na Gaeilge - Sceim Oige	3,500	(3,500)	-
Gaelscoil na bhFál re Extended Schools	4,500	(4,500)	-
BBC Children in Need	9,975	(9,160)	815
Brightstart OFMDFM	17,713	(17,713)	-
DSD/BRO - D&R	52,559	(52,559)	-
DSD – Education	31,569	(31,569)	-
DSD/BRO – NDA	33,821	(33,821)	-
BHSCT – SLA	23,188	(23,188)	-
Belfast City Council Summer Scheme	2,500	(2,500)	-
Foras Na Gaeilge	40,130	(40,130)	-
Foras Na Gaeilge - Summer Scheme	3,500	(3,500)	-
Conradh Na Gaeilge	373	(373)	-
Sure Start - P2YO	32,203	(32,203)	-
	310,683	(308,958)	1,725
TOTAL FUNDS	<u>581,353</u>	<u>(569,103)</u>	<u>12,250</u>

14. CONTINGENT LIABILITIES

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

15. LIMITED BY GUARANTEE

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

Ionad Uibh Eachach

Detailed Statement of Financial Activities
for the Period 17 June 2015 to 31 March 2016

£

INCOMING RESOURCES

Activities for generating funds

Respite Daycare	6,846
PRC & Training Income	9,969
Afterschool Fees	45,894
Donations/Events/Fundraising	6,731
Daycare Fees	<u>201,212</u>

270,652

Investment income

Bank Interest	18
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Incoming resources from charitable activities

Grants	<u>310,683</u>
--------	----------------

Total incoming resources	581,353
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RESOURCES EXPENDED

Charitable activities

Wages	321,739
Social security	63,449
Pensions	7,847
Insurance	5,770
Light and heat	9,378
Telephone	2,201
Postage and stationery	6,614
Advertising	590
Sundries	2,343
Staff Training	1,633
Staff Travel	223
Repairs & Maintenance	11,006
Play Resources & Materials	3,510
Tutor & Facilitation Fees	12,921
IT Support & Maintenance	100
Consumables	758
Programme Costs & Events	54,791
Milk	1,091
Childrens Lunches/Food	<u>11,562</u>

517,526

This page does not form part of the statutory financial statements

Ionad Uibh Eachach

Detailed Statement of Financial Activities
for the Period 17 June 2015 to 31 March 2016

	£
Governance costs	
Wages	38,592
Pensions	2,616
Auditors' remuneration	2,275
Heat & Light	1,340
Telephone & Internet	314
Cleaning & First Aid	4,499
Affiliation Membership	595
Bank Charges	<u>1,346</u>
	<u>51,577</u>
Total resources expended	569,103
	<hr/>
Net income	<u><u>12,250</u></u>