

REGISTERED COMPANY NUMBER: NI631969 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC107062

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2021
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 2021**

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Ionad Uibh Eachach

Reference and Administrative Details
for the Year Ended 31 March 2021

TRUSTEES

A Walls
K Skillen (resigned 10/6/2020)
A Ni Phoilin
A Mervyn (resigned 4/9/2020)
E Berkery
S McKenna
C Aoidh (appointed 5/10/2020)

REGISTERED OFFICE

34a Iveagh Crescent
Belfast
BT12 6AW

**REGISTERED COMPANY
NUMBER**

NI631969 (Northern Ireland)

**REGISTERED CHARITY
NUMBER**

NIC107062

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 Sue Pental

Ionad Uibh Eachach

Report of the Trustees **for the Year Ended 31 March 2021**

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 2021. 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 2021**

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 incoming resources for the year of £138,772 (2020: net outgoing resources of £37,561), which reflected the completion of a number of projects during the year. Net Unrestricted Income/Expenditure increased by £125,156, while Net Restricted Income/Expenditure increased by £13,616.

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 2021**

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 Uibh Eachach has continued to grow and develop over the last year providing a comprehensive range of services including:

- " High quality childcare, playgroup, wrap around preschool and afterschool services in Irish for over 130 children daily
- " Continued support for further development of new Irish language daycare project for 2-3 yr olds in the Upper Springfield area, Gaelchúram Uachtar Chluanaí
- " A varied, stimulating cultural and language programme for over 120 adults weekly including Irish language classes from beginner to GCSE & A Level, summer festivals and walks, talks and trips throughout the year
- " Parental engagement programme including parent & toddler, stay & play, family trips and fun days, family support and one to one play support for children facing additional challenges.
- " Continued development of training and employment opportunities for local people.
- " 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 Uíbh Eachach

Report of the Trustees **for the Year Ended 31 March 2021**

FUTURE PLANS

Ionad Uíbh Eachach has developed a strategic plan which identifies the key themes and strategic objectives of the organisation for the future.

" Cultúr & Teanga/Language & Culture -

Supporting community regeneration and renewal through the language and culture
Support Lifelong Learning & raise the profile of the Irish Language in the local community

" Cúram & Oideachas/Care & Education-

Building tomorrow's Irish Language Community through provision of early year's services through Irish
Providing high quality, inclusive, child centred, services & involving parent's in their child's early education

" Pobal & Tuismitheoiri/Parents & Community-

Building an inclusive & responsive Irish Language community around children and their families
Provision of parental engagement & family support services to strengthen resilience.
Ensuring that the Language/Culture and Ionad services are relevant & accessible.

" Geilleagar Sóisialta/Social Economy

Building the Irish 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

" Ionad Uíbh Eachach a Fhorbairt & a Bhuanú mar Ionad Barr Fheabhais/

Develop & Sustain Ionad Uíbh Eachach as a Centre of Excellence
Strengthen governance & financial systems - Expand IUE human resources
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 Uíbh Eachach to that of the chief executive officer.

Related parties

There were no related party transactions for the year ended 31 March 2021.

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.

IMPACT OF COVID-19

The end of March heralded the beginning of emergency measures in response to the Coronavirus pandemic which resulted in the closure of services at the end of March in order to protect the health & safety of our children, staff & parents. All activities and services were suspended for a time and then organisation re-organised to provide language & cultural services on line. In June 2020 permission was given to re-open childcare services for key workers and childcare services have remained open since then. The impact of the emergency will be shown most clearly in the 20-21 report but it is worth noting that measures came into effect during March 2020.

Ionad Uibh Eachach

Report of the Trustees **for the Year Ended 31 March 2021**

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:

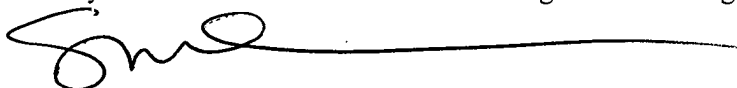
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 26 August 2021 and signed on its behalf by:



S 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 2021 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 2021 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.

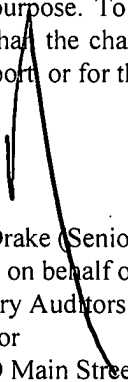
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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
Moirá
Co. Armagh
BT67 0LE

26 August 2021

Ionad Uibh Eachach**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Grants Receivable		230,945	328,061	559,006	314,511
Other trading activities	2	316,593	-	316,593	386,717
Investment income	3	14	-	14	14
Total		<u>547,552</u>	<u>328,061</u>	<u>875,613</u>	<u>701,242</u>
EXPENDITURE ON					
Charitable activities	5				
Direct Charitable Expenditure		399,402	314,445	713,847	716,224
Governance		22,994	-	22,994	22,579
Total		<u>422,396</u>	<u>314,445</u>	<u>736,841</u>	<u>738,803</u>
NET INCOME/(EXPENDITURE)		<u>125,156</u>	<u>13,616</u>	<u>138,772</u>	<u>(37,561)</u>
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	585,156
Net movement in funds		<u>125,156</u>	<u>13,616</u>	<u>138,772</u>	<u>547,595</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>682,958</u>	<u>13,823</u>	<u>696,781</u>	<u>149,186</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>808,114</u></u>	<u><u>27,439</u></u>	<u><u>835,553</u></u>	<u><u>696,781</u></u>

The notes form part of these financial statements

Ionad Uibh Eachach

Statement of Financial Position


31 March 2021

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	12	563,827	566,487
CURRENT ASSETS			
Debtors	13	137,143	67,522
Cash at bank		148,515	73,465
		<u>285,658</u>	<u>140,987</u>
CREDITORS			
Amounts falling due within one year	14	(13,932)	(10,693)
		<u>271,726</u>	<u>130,294</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		835,553	696,781
		<u>835,553</u>	<u>696,781</u>
NET ASSETS			
FUNDS	16		
Unrestricted funds		808,114	682,958
Restricted funds		27,439	13,823
		<u>835,553</u>	<u>696,781</u>
TOTAL FUNDS			

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 26 August 2021 and were signed on its behalf by:

S McKenna - Trustee



A Walls - Trustee



The notes form part of these financial statements

Ionad Uibh Eachach

Statement of Cash Flows
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	105,398	(29,135)
Net cash provided by/(used in) operating activities		105,398	(29,135)
Cash flows from investing activities			
Purchase of tangible fixed assets		(30,362)	-
Interest received		14	14
Net cash (used in)/provided by investing activities		(30,348)	14
Change in cash and cash equivalents in the reporting period		75,050	(29,121)
Cash and cash equivalents at the beginning of the reporting period		73,465	102,586
Cash and cash equivalents at the end of the reporting period		148,515	73,465

The notes form part of these financial statements

Ionad Uibh Eachach

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	138,772	(37,561)
Adjustments for:		
Depreciation charges	33,022	25,757
Interest received	(14)	(14)
Increase in debtors	(69,621)	(21,469)
Increase in creditors	3,239	4,152
Net cash provided by/(used in) operations	<u>105,398</u>	<u>(29,135)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank	73,465	75,050	148,515
	<u>73,465</u>	<u>75,050</u>	<u>148,515</u>
Total	<u>73,465</u>	<u>75,050</u>	<u>148,515</u>

The notes form part of these financial statements

Ionad Uibh Eachach

Notes to the Financial Statements **for the Year Ended 31 March 2021**

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 2021

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 2021

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 2021

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 2021

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021****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

	31.3.21	31.3.20
	£	£
Respite Daycare	4,809	5,280
PRC & Training Income	11,667	9,899
Afterschool Fees	25,920	50,502
GCUC Management Support	-	560
Donations/Events/Fundraising	489	64,071
Daycare Fees	137,455	256,405
HMRC - CJRS	136,253	-
	<u>316,593</u>	<u>386,717</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Bank Interest	14	14
	<u>14</u>	<u>14</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Grants	Grants Receivable	559,006	314,511
		<u>559,006</u>	<u>314,511</u>

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

	31.3.21	31.3.20
	£	£
Department of Communities D&R	53,738	52,328
Department of Communities - Education	29,595	29,602
Department of Communities - NDA	36,447	33,506
BHSCT - SLA	24,207	25,485
BHSCT - Family Support	11,318	11,522
HSCB - Milk	-	1,382
Belfast City Council - Revenue	13,000	9,500
Belfast City Council - Project	-	6,133
	<u>168,305</u>	<u>169,458</u>
Carried forward	168,305	169,458

Ionad Uibh Eachach

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.21	31.3.20
	£	£
Brought forward	168,305	169,458
Belfast City Council - Summer Scheme	946	2,500
Foras Na Gaeilge - Scéim Phobal Gaeilge	34,375	34,375
Foras Na Gaeilge - Sceim Oige	2,450	4,550
Foras Na Gaeilge - Summer Scheme	-	1,750
BBC Children in Need	-	12,232
Brightstart OFMDFM	18,031	18,031
Sure Start - Tus Maith	32,080	32,204
Pathway Fund - IUE	30,000	30,000
West Belfast Partnership Board	1,000	-
DSD /BRO - Capital	30,000	-
Small Grant Award	-	831
HSBC - Additonal	-	3,950
HSCB - PHA	-	4,630
Glor na nGael	1,494	-
FnaG - C&T Aistear 21	5,680	-
CnaG SnaGaeilge 21	3,700	-
Childcare Recovery Fund - Covid-19	78,253	-
Early Years Temporary Closure - Covid-19	3,300	-
Department for Communities City Fund - Covid-19	37,630	-
Arts Council - Covid-19	3,570	-
Ciste Covid-19	27,693	-
Conradg na Gaeilge - Covid-19	18,723	-
Co-Operation Ireland - Covid-19	1,513	-
Department for Communities - Covid-19	53,573	-
Open Setting - Covid-19	4,041	-
Department for Communities - PPE Grant	500	-
Radius Housing - Covid-19	500	-
HSCB - Covid-19	1,649	-
	<u>559,006</u>	<u>314,511</u>

Ionad Uibh Eachach**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2021**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Direct Charitable Expenditure	713,847	-	713,847
Governance	-	22,994	22,994
	<u>713,847</u>	<u>22,994</u>	<u>736,841</u>

6. SUPPORT COSTS

	Governance costs £
Governance	<u>22,994</u>

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

Governance costs

	31.3.21 Governance £	31.3.20 Total activities £
Audit Fee	3,497	3,390
Affiliation Membership	2,390	2,157
Cleaning & First Aid	15,799	15,151
Legal Fees	-	420
Bank Charges	1,308	1,461
	<u>22,994</u>	<u>22,579</u>

7. NET INCOME/(EXPENDITURE)

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

	31.3.21 £	31.3.20 £
Depreciation - owned assets	<u>33,022</u>	<u>25,757</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. AUDITORS' REMUNERATION

The Auditors Remuneration amounts to a Statutory audit fee of £3497 (2020: £3390)

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	494,342	470,043
Social security costs	9,650	29,283
Other pension costs	12,251	13,310
	<u>516,243</u>	<u>512,636</u>

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

	31.3.21	31.3.20
Office Administration & Programme staff	<u>33</u>	<u>42</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 £131,130. (2020: £131,854)

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grants Receivable	-	314,511	314,511
Other trading activities	386,717	-	386,717
Investment income	14	-	14
	<u>386,731</u>	<u>314,511</u>	<u>701,242</u>
Total	386,731	314,511	701,242

EXPENDITURE ON

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Direct Charitable Expenditure	408,448	307,776	716,224
Governance	22,579	-	22,579
	<hr/>	<hr/>	<hr/>
Total	431,027	307,776	738,803
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(44,296)	6,735	(37,561)
	<hr/>	<hr/>	<hr/>
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	585,156	-	585,156
	<hr/>	<hr/>	<hr/>
Net movement in funds	540,860	6,735	547,595
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	142,098	7,088	149,186
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	682,958	13,823	696,781
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020	585,156	2,799	14,924	602,879
Additions	-	-	30,362	30,362
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	585,156	2,799	45,286	633,241
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2020	23,406	2,240	10,746	36,392
Charge for year	23,406	559	9,057	33,022
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	46,812	2,799	19,803	69,414
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2021	538,344	-	25,483	563,827
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	561,750	559	4,178	566,487
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Ionad Uibh Eachach**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021****13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Unrestricted Income	94,398	27,975
Foras na Gaeilge	3,850	-
BHSCT - SLA	-	3,728
Brightstart - OFMDFM	4,666	4,665
Department for Communities	30,846	-
Gaelcharam Uachtar Chluanaí	-	26,556
Sure Start	2,001	2,123
HSCB	457	2,120
Conradh na Gaeilge	925	-
BCC -Project	-	355
	<u>137,143</u>	<u>67,522</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Accruals and deferred income	<u>13,932</u>	<u>10,693</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.21 Total funds	31.3.20 Total funds
	£	£	£	£
Fixed assets	538,634	25,193	563,827	566,487
Current assets	283,412	2,246	285,658	140,987
Current liabilities	(13,932)	-	(13,932)	(10,693)
	<u>808,114</u>	<u>27,439</u>	<u>835,553</u>	<u>696,781</u>

16. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	682,958	125,156	808,114
Restricted funds			
BHSCT Family Support	-	2,246	2,246
BBC Children in Need	9,086	(9,086)	-
DSD / BRO - Capital	4,737	20,456	25,193
	<u>13,823</u>	<u>13,616</u>	<u>27,439</u>
TOTAL FUNDS	<u>696,781</u>	<u>138,772</u>	<u>835,553</u>

Ionad Uibh Eachach**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2021**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	547,552	(422,396)	125,156
Restricted funds			
BHSCT Family Support	11,318	(9,072)	2,246
Belfast City Council - Revenue	13,000	(13,000)	-
Foras Na Gaeilge - Sceim Oige	2,450	(2,450)	-
BBC Children in Need	-	(9,086)	(9,086)
Brightstart OFMDFM	18,031	(18,031)	-
Department of Communities - D&R	53,738	(53,738)	-
Department of Communities - Education	29,595	(29,595)	-
Department of Communities - NDA	36,447	(36,447)	-
BHSCT - SLA	24,207	(24,207)	-
Belfast City Council Summer Scheme	946	(946)	-
Foras Na Gaeilge - Scéim Phobal Gaeilge	34,375	(34,375)	-
Foras Na Gaeilge - Summer Scheme	1,550	(1,550)	-
Sure Start - Tus Maith	32,080	(32,080)	-
Pathway Fund - IUE	30,000	(30,000)	-
West Belfast Partnership Board	1,000	(1,000)	-
DSD / BRO - Capital	30,000	(9,544)	20,456
Glor na nGael	1,494	(1,494)	-
FnaG - C&T Aistear 21	4,130	(4,130)	-
CnaG SnaGaeilge 21	3,700	(3,700)	-
	<u>328,061</u>	<u>(314,445)</u>	<u>13,616</u>
TOTAL FUNDS	<u>875,613</u>	<u>(736,841)</u>	<u>138,772</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	142,098	540,860	682,958
Restricted funds			
BBC Children in Need	-	9,086	9,086
DSD / BRO - Capital	7,088	(2,351)	4,737
	<u>7,088</u>	<u>6,735</u>	<u>13,823</u>
TOTAL FUNDS	<u>149,186</u>	<u>547,595</u>	<u>696,781</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	386,731	(431,027)	585,156	540,860
Restricted funds				
BHSCT Family Support	11,522	(11,522)	-	-
HSCB - Milk	1,382	(1,382)	-	-
Belfast City Council - Revenue	9,500	(9,500)	-	-
Belfast City Council - Project	6,133	(6,133)	-	-
Foras Na Gaeilge - Sceim Oige	4,550	(4,550)	-	-
BBC Children in Need	12,232	(3,146)	-	9,086
Brightstart OFMDFM	18,031	(18,031)	-	-
Department of Communities - D&R	52,328	(52,328)	-	-
Department of Communities - Education	29,602	(29,602)	-	-
Department of Communities - NDA	33,506	(33,506)	-	-
BHSCT - SLA	25,485	(25,485)	-	-
Belfast City Council Summer Scheme	2,500	(2,500)	-	-
Foras Na Gaeilge - Scéim Phobal Gaeilge	34,375	(34,375)	-	-
Foras Na Gaeilge - Summer Scheme	1,750	(1,750)	-	-
Sure Start - Tus Maith	32,204	(32,204)	-	-
Pathway Fund - IUE	30,000	(30,000)	-	-
Health and Social Care Trust - Maintenance	1,250	(1,250)	-	-
DSD / BRO - Capital	-	(2,351)	-	(2,351)
Small Grant Award	831	(831)	-	-
HSBC - Additional	2,700	(2,700)	-	-
HSCB - PHA	4,630	(4,630)	-	-
	<u>314,511</u>	<u>(307,776)</u>	<u>-</u>	<u>6,735</u>
TOTAL FUNDS	<u>701,242</u>	<u>(738,803)</u>	<u>585,156</u>	<u>547,595</u>

Ionad Uibh Eachach

Notes to the Financial Statements - continued **for the Year Ended 31 March 2021**

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

Subsequent to the year end of the company, there has been a dramatic downturn in the global economy due to the impact of Covid-19. The trustees consider the outbreak of Covid-19 to be a non adjusting event after the reporting date. Given that the situation is fluid and unpredictable, an estimate of the financial effect is not possible at the date of issue of the financial statements. The trustees continue to monitor the situation closely and will continue to take appropriate steps to secure the viability of the organisation as and when necessary.

Ionad Uibh Eachach

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Other trading activities		
Respite Daycare	4,809	5,280
PRC & Training Income	11,667	9,899
Afterschool Fees	25,920	50,502
GCUC Management Support	-	560
Donations/Events/Fundraising	489	64,071
Daycare Fees	137,455	256,405
HMRC - CJRS	136,253	-
	<hr/>	<hr/>
	316,593	386,717
Investment income		
Bank Interest	14	14
Charitable activities		
Grants	559,006	314,511
	<hr/>	<hr/>
Total incoming resources	875,613	701,242
 EXPENDITURE		
Charitable activities		
Wages	494,342	470,043
Social security	9,650	29,283
Pensions	12,251	13,310
Insurance	8,129	7,888
Light and heat	10,939	15,003
Telephone	3,019	3,475
Postage and stationery	9,290	9,785
Advertising	2,233	2,011
Sundries	1,145	1,974
Staff Training	2,302	1,512
Staff Travel	20	35
Repairs & Maintenance	19,034	29,146
Play Resources & Materials	8,618	3,440
Tutor & Facilitation Fees	14,200	14,838
IT Support & Maintenance	17,011	-
Consumables	1,796	3,056
Programme Costs & Events	22,296	25,533
Milk	527	1,382
Carried forward	636,802	631,714

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 2021

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	636,802	631,714
Dept of Communities - NDA Programme		
Costs	36,447	33,506
Childrens Lunches/Food	7,576	14,699
HR Support Contracts	-	548
GCUC Donation	-	10,000
Depreciation of tangible fixed assets	33,022	25,757
	<hr/>	<hr/>
	713,847	716,224
 Support costs		
Governance costs		
Audit Fee	3,497	3,390
Affiliation Membership	2,390	2,157
Cleaning & First Aid	15,799	15,151
Legal Fees	-	420
Bank Charges	1,308	1,461
	<hr/>	<hr/>
	22,994	22,579
 Total resources expended	<hr/>	<hr/>
	736,841	738,803
 Net income/(expenditure)	<hr/>	<hr/>
	138,772	(37,561)

This page does not form part of the statutory financial statements