Altram

Northern Ireland · Charity number 103690

Details

Status	Received
Registered	2015-07-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Twin Spires 155 Northumberland Str Office 1 Mill House 155 Northumberland Street Belfast Bt13 2jf BT13 2JF
Phone	028 90332517
Email	eolas@altram.org
Website	www.altram.org

Activities

Purposes: 1. The advancement of Irish-medium early years' care and education. 2. The promotion and delivery of quality Irish-medium early years' care and education services to meet community need and demand. 3. The involvement of families, parents and carers in early learning experiences of their children. 4. The provision of related training and support to the Irish-medium early years' sector. 5. The development of Irish early years' care and educational services as the foundation for Irish-medium education

What the charity does: The advancement of education,The advancement of the arts, culture, heritage or science

How the charity works: Advice/advocacy/information,Community development,Cross-border/cross-community,Cultural,Education/training,Heritage/historical,Playgroup/after schools,Research/evaluation

Who the charity helps: Adult training,Carers,Children (5-13 year olds),Ethnic minorities,Language community,Parents,Preschool (0-5 year olds),Sensory disabilities,Voluntary and community sector

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£368,031	£356,105	£-3,232	8

Trustees

Name	Role	Appointed
Aoife Ní Phóilin		
Danny		
Mrs Sinéad Mcconnell		
Theresa Brady		
Áine Andrews		

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Altram

Northern Ireland - Charity number 103690

Accounts

REGISTERED CHARITY NUMBER: NIC103690

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Altram

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

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Altram

Reference and Administrative Details for the Year Ended 31 March 2025

TRUSTEES	Aine Andrews (Chairperson) Theresa Brady (Treasurer) Aoife Ni Phoilin Sinead McConnell
PRINCIPAL ADDRESS	Office 1 Mill House Twin Spires 155 Northumberland Street Belfast Co. Antrim BT13 2JF
REGISTERED CHARITY NUMBER	NIC103690
INDEPENDENT EXAMINER	Lynn Drake & Co Ltd Chartered Accountants 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
BANKERS	Ulster Bank Andersonstown Branch Unit G Westwood Centre Kennedy Way Belfast BT11 9BQ

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

Aidhmeanna / Aims

Altram is registered with The Charity Commission for Northern Ireland NIC103690. It operates under a constitution dated 5th March 2012.

Altram is classified under the following descriptions of charitable purpose:

-The advancement of education
-The advancement of arts, culture, heritage or science.

Altram shall be non-political, non-racial and non-sectarian in character. Altram is established to advance the following aims:

The advancement of Irish-medium early years' care and education

The promotion and delivery of quality Irish-medium early years' care and education services to meet community need and demand

The involvement of families, parents and carers in the early learning experiences of their children

The provision of related training and support to the Irish-medium early years' sector

The development of early years' care and educational services as the foundation for Irish-medium education

Principle activities

Altram exists to promote high quality Irish-medium early years childcare and education which is open to all, and to support family involvement as a keystone in the development of an Irish language community.

OBJECTIVES AND ACTIVITIES
Public benefit

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

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

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

4 To provide related training and support to the IM early years' sector. Benefits are demonstrated through uptake and delivery of services in a given year (2024-2025): over 300 Early Years Specialists' on-site support visits; attendance of over 300 at cluster/in-service training and curriculum and child protection courses; positive outcomes from the Education and Training Inspectorate inspections. Young children and families benefit from appropriately trained staff who, in turn, are more confident and competent as a result of additional training and support. Children benefit from parents who are more engaged and involved in their early education. Committees benefit from training in support of their roles.

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

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

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

FINANCIAL REVIEW

The company had net incoming resources for the year of £11,926 (2024: net outgoing resources of £3,070), which reflected the completion of a number of projects during the year. Unrestricted funds increased by £10,414, while restricted funds increased by £1,512. The total funds at the end of the year amount to £128,475 (2024: £116,549).

RESERVES POLICY

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

Scope

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

Context

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

Monitoring and reviewing the Reserves Policy

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

Beneficiaries

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

Rationale behind the reserves policy

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

The risk of an unforeseen emergency or other unexpected need for funds, e.g. an unexpected large bill

Covering unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long term sick absence

A source of income, e.g. a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations

Planned commitments, or designations, that cannot be met by future income alone, e.g. plans for a major asset purchase or to a significant project that requires the charity to provide match funding

The need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.

Excluded from the Reserves Policy is:

Restricted Funds

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

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

FUTURE PLANS

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

In the financial year 2025-2026, we will provide and extend the full range of support, training, resource, advocacy and representation services including:

Deliver a comprehensive early years' support service to Irish-medium early years settings

Deliver recommendations from the State of the Sector report and conduct a refresh of this to reflect current sectoral needs

Support the response to recommendations arising from IM Preschool research (2016)

Deliver a regional event to raise awareness about relevant issues within the sector

Develop resources to support practitioners, children and parents in the Irish-medium early years sector

Develop a partnership to deliver a scoping exercise on the needs of immersion education in Ireland and Scotland

Develop accredited training to support practitioners delivering an early years Irish-medium immersion education programme

Deliver a practitioner training programme aimed at developing expertise within the sector

Deliver management support aimed at building the capacity of committees within the Irish-medium early years sector

Represent the Irish-medium sector on relevant bodies

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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

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

EVENTS SINCE THE END OF THE YEAR

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

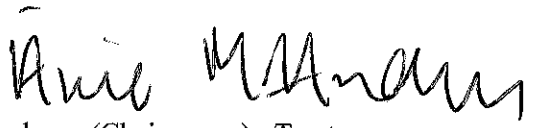
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by order of the board of trustees on 20 August 2025 and signed on its behalf by:



Aine Andrews (Chairperson) - Trustee

Independent Examiner's Report to the Trustees of Altram

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages nine to twenty one.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsiblity to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Mr Billy Drake FCA
Institute of Chartered Accountants in Ireland
Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

20 August 2025

Altram

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,098	-	11,098	4,081
Charitable activities	3				
Grants Receivable		-	356,933	356,933	304,643
Total		11,098	356,933	368,031	308,724
EXPENDITURE ON					
Charitable activities					
Direct Expenditure		684	344,688	345,372	308,563
Governance		-	10,733	10,733	3,231
Total		684	355,421	356,105	311,794
NET INCOME/(EXPENDITURE)		10,414	1,512	11,926	(3,070)
RECONCILIATION OF FUNDS					
Total funds brought forward		56,777	59,772	116,549	119,619
TOTAL FUNDS CARRIED FORWARD		67,191	61,284	128,475	116,549

The notes form part of these financial statements

Altram

Statement of Financial Position
31 March 2025

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	6	-	-
CURRENT ASSETS			
Debtors	7	21,536	21,536
Cash at bank		110,171	99,894
		131,707	121,430
CREDITORS			
Amounts falling due within one year	8	(3,232)	(4,881)
NET CURRENT ASSETS		128,475	116,549
TOTAL ASSETS LESS CURRENT LIABILITIES		128,475	116,549
NET ASSETS		128,475	116,549
FUNDS	10		
Unrestricted funds		67,191	56,777
Restricted funds		61,284	59,772
TOTAL FUNDS		128,475	116,549

The financial statements were approved by the Board of Trustees and authorised for issue on 20 August 2025 and were signed on its behalf by:

Aine Andrews (Chairperson) - Trustee

Theresa Brady (Treasurer) - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
(a) General information and basis of preparation

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.

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.

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.

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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.

(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 categories under the following headings:

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

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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.

(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:

Fixtures & Fittings - 25% 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.

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.

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements
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

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) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes.
The charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(J) Judgements estimates

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements
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

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

Taxation
Altram is a registered charity and such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Fund accounting
The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

(i) Restricted funds
Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

(ii) Unrestricted funds
Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objects of the charity

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations and generated income	7,743	2,664
Conway Mill Trust	3,355	1,417
	11,098	4,081

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25 £	31.3.24 £
Grants	Grants Receivable	356,933	304,643

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

	31.3.25 £	31.3.24 £
Foras Na Gaeilge	3,500	-
CnaG - Department of Education	185,000	158,000
Community Foundation for Northern Ireland	5,000	-
Department of Health - Belfast & South Eastern Trust	40,822	40,676
Department of Health - Programme Support Specialist	45,321	45,467
Department of Health - Projects	-	2,500
Department of Education - IME	58,000	58,000
Halifax Foundation	4,200	-
Department of Education - SLOC	15,090	-
	356,933	304,643

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	247,691	230,156
Social security costs	19,296	16,797
Other pension costs	4,183	3,757
	271,170	250,710

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

	31.3.25	31.3.24
Management & Administration	8	8

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

continued...

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024 and 31 March 2025	57,266
DEPRECIATION	
At 1 April 2024 and 31 March 2025	57,266
NET BOOK VALUE	
At 31 March 2025	-
At 31 March 2024	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Belfast & South Eastern Childcare Partnerships	10,268	10,143
Health and Social Care Board	11,268	11,393
	21,536	21,536

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other creditors	3,232	4,881

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	-	-	-	-
Current assets	67,191	64,516	131,707	121,430
Current liabilities	-	(3,232)	(3,232)	(4,881)
	67,191	61,284	128,475	116,549

continued...

10. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	56,777	10,414	67,191
Restricted funds			
Foras Na Gaelige	3,000	3,500	6,500
Ultach Trust	4,427	-	4,427
CnaG - Department of Education	6,471	2,179	8,650
Bord na Gàidhlig	3,104	-	3,104
Department of Health - Belfast & South Eastern Trust	20,721	(3,754)	16,967
Department of Health - Programme Support Specialist	21,903	(10,147)	11,756
Community Foundation for Northern Ireland	-	3,402	3,402
Department of Health - Projects	146	2,001	2,147
Department of Education - IME	-	129	129
Halifax Foundation	-	4,200	4,200
Department of Education - SLOC	-	2	2
	59,772	1,512	61,284
TOTAL FUNDS	116,549	11,926	128,475

continued...

10. 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	11,098	(684)	10,414
Restricted funds			
Foras Na Gaelige	3,500	-	3,500
CnaG - Department of Education	185,000	(182,821)	2,179
Department of Health - Belfast & South Eastern Trust	40,822	(44,576)	(3,754)
Department of Health - Programme Support Specialist	45,321	(55,468)	(10,147)
Community Foundation for Northern Ireland	5,000	(1,598)	3,402
Department of Health - Projects	-	2,001	2,001
Department of Education - IME	58,000	(57,871)	129
Halifax Foundation	4,200	-	4,200
Department of Education - SLOC	15,090	(15,088)	2
	356,933	(355,421)	1,512
TOTAL FUNDS	368,031	(356,105)	11,926

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	52,696	4,081	56,777
Restricted funds			
Foras Na Gaelige	3,000	-	3,000
Ultach Trust	13,459	(9,032)	4,427
Western Childcare Partnership (Capital)	665	(665)	-
CnaG - Department of Education	1,628	4,843	6,471
SECP - Two Windows	1,514	(1,514)	-
Bord na Gàidhlig	3,104	-	3,104
Department of Health - Belfast & South Eastern Trust	21,402	(681)	20,721
Department of Health - Programme Support Specialist	22,005	(102)	21,903
Department of Health - Projects	146	-	146
	66,923	(7,151)	59,772
TOTAL FUNDS	119,619	(3,070)	116,549

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,081	-	4,081
Restricted funds			
Ultach Trust	-	(9,032)	(9,032)
Western Childcare Partnership (Capital)	-	(665)	(665)
CnaG - Department of Education	158,000	(153,157)	4,843
SECP - Two Windows	-	(1,514)	(1,514)
Department of Health - Belfast & South Eastern Trust	40,676	(41,357)	(681)
Department of Health - Programme Support Specialist	45,467	(45,569)	(102)
Department of Health - Projects	2,500	(2,500)	-
Department of Education - IME	58,000	(58,000)	-
	304,643	(311,794)	(7,151)
TOTAL FUNDS	308,724	(311,794)	(3,070)

11. CONTINGENT LIABILITIES

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

13. POST BALANCE SHEET EVENTS

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

Altram

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and generated income	7,743	2,664
Conway Mill Trust	3,355	1,417
	11,098	4,081
Charitable activities		
Grants	356,933	304,643
Total incoming resources	368,031	308,724
EXPENDITURE		
Charitable activities		
Salaries	247,691	230,156
Social security	19,296	16,797
Pensions	4,183	3,757
Insurance	1,740	1,764
Light and heat	1,378	1,526
Telephone & IT	6,964	4,874
Office Consumables	361	344
Sundries	1,916	1,452
Direct Project Costs	27,617	18,876
Travel and Transport	9,385	7,232
Resources and Materials	6,566	2,138
Staff Training	348	1,307
Rent	19,883	16,372
Training and Workshops	200	970
Resource Development	5,162	53
Depreciation	-	945
	352,690	308,563
Support costs		
Governance costs		
Accountancy Fees	3,120	2,988
Bank charges	295	243
	3,415	3,231
Total resources expended	356,105	311,794
Net income/(expenditure)	11,926	(3,070)

This page does not form part of the statutory financial statements

Altram

Northern Ireland - Charity number 103690

Accounts

REGISTERED CHARITY NUMBER: NIC103690

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

Altram

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
(a) General information and basis of preparation

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.

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.

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.

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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.

(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 categories under the following headings:

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

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements
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.

(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:

Fixtures & Fittings - 25% 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.

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.

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements
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

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) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes.
The charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(J) Judgements estimates

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements
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

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

Taxation
Altram is a registered charity and such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Fund accounting
The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

(i) Restricted funds
Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

(ii) Unrestricted funds
Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objects of the charity

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations and generated income	2,664	2,331
Conway Mill Trust	1,417	5,201
	4,081	7,532

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24 £	31.3.23 £
Grants	Grants Receivable	304,643	307,577

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

	31.3.24 £	31.3.23 £
CnaG - Department of Education	158,000	175,130
Department of Health - Belfast & South Eastern Trust	40,676	41,311
Department of Health - Programme Support Specialist	45,467	46,136
Department of Health - Projects	2,500	5,000
Department of Education - IME	58,000	40,000
	304,643	307,577

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

	31.3.24 £	31.3.23 £
Wages and salaries	230,156	194,419
Social security costs	16,797	14,292
Other pension costs	3,757	2,883
	250,710	211,594

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

	31.3.24	31.3.23
Management & Administration	8	7

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

continued...

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023 and 31 March 2024	57,266
DEPRECIATION	
At 1 April 2023	56,321
Charge for year	945
At 31 March 2024	57,266
NET BOOK VALUE	
At 31 March 2024	-
At 31 March 2023	945

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Belfast & South Eastern Childcare Partnerships	10,143	10,328
Health and Social Care Board	11,393	11,534
	21,536	21,862

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Other creditors	4,881	2,772

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Fixed assets	-	-	-	945
Current assets	56,777	64,653	121,430	121,446
Current liabilities	-	(4,881)	(4,881)	(2,772)
	56,777	59,772	116,549	119,619

continued...

10. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	52,696	4,081	56,777
Restricted funds			
Foras Na Gaelige	3,000	-	3,000
Ultach Trust	13,459	(9,032)	4,427
Western Childcare Partnership (Capital)	665	(665)	-
CnaG - Department of Education	1,628	4,843	6,471
SECP - Two Windows	1,514	(1,514)	-
Bord na Gàidhlig	3,104	-	3,104
Department of Health - Belfast & South Eastern Trust	21,402	(681)	20,721
Department of Health - Programme Support Specialist	22,005	(102)	21,903
Department of Health - Projects	146	-	146
	66,923	(7,151)	59,772
TOTAL FUNDS	119,619	(3,070)	116,549

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,081	-	4,081
Restricted funds			
Ultach Trust	-	(9,032)	(9,032)
Western Childcare Partnership (Capital)	-	(665)	(665)
CnaG - Department of Education	158,000	(153,157)	4,843
SECP - Two Windows	-	(1,514)	(1,514)
Department of Health - Belfast & South Eastern Trust	40,676	(41,357)	(681)
Department of Health - Programme Support Specialist	45,467	(45,569)	(102)
Department of Health - Projects	2,500	(2,500)	-
Department of Education - IME	58,000	(58,000)	-
	304,643	(311,794)	(7,151)
TOTAL FUNDS	308,724	(311,794)	(3,070)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	51,865	831	52,696
Restricted funds			
Foras Na Gaelige	3,000	-	3,000
Ultach Trust	13,459	-	13,459
Western Childcare Partnership (Capital)	1,329	(664)	665
CnaG - Department of Education	1,679	(51)	1,628
SECP - Two Windows	1,514	-	1,514
Bord na Gàidhlig	3,104	-	3,104
Department of Health - Belfast & South Eastern Trust	16,756	4,646	21,402
Department of Health - Programme Support Specialist	14,321	7,684	22,005
Department of Health - Projects	-	146	146
	55,162	11,761	66,923
TOTAL FUNDS	107,027	12,592	119,619

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,532	(6,701)	831
Restricted funds			
Western Childcare Partnership (Capital)	-	(664)	(664)
CnaG - Department of Education	175,130	(175,181)	(51)
Department of Health - Belfast & South Eastern Trust	41,311	(36,665)	4,646
Department of Health - Programme Support Specialist	46,136	(38,452)	7,684
Department of Health - Projects	5,000	(4,854)	146
Department of Education - IME	40,000	(40,000)	-
	307,577	(295,816)	11,761
TOTAL FUNDS	315,109	(302,517)	12,592

11. CONTINGENT LIABILITIES

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

13. POST BALANCE SHEET EVENTS

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

Altram

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and generated income	2,664	2,331
Conway Mill Trust	1,417	5,201
	4,081	7,532
Charitable activities		
Grants	304,643	307,577
Total incoming resources	308,724	315,109
EXPENDITURE		
Charitable activities		
Salaries	230,156	194,419
Social security	16,797	14,292
Pensions	3,757	2,883
Insurance	1,764	2,687
Light and heat	1,526	1,055
Telephone & IT	4,874	3,460
Printing and Stationery	344	7,753
Sundries	1,452	1,584
Direct Project Costs	18,876	34,021
Travel and Transport	7,232	10,188
Resources and Materials	2,138	5,572
Staff Training	1,307	2,223
Rent	16,372	10,447
Conferences and Workshops	970	8,043
Resource Development	53	-
Depreciation	945	945
	308,563	299,572
Support costs		
Governance costs		
Accountancy Fees	2,988	2,772
Bank charges	243	173
	3,231	2,945
Total resources expended	311,794	302,517
Net (expenditure)/income	(3,070)	12,592

This page does not form part of the statutory financial statements

Altram

Northern Ireland - Charity number 103690

Annual report

OBJECTIVES AND ACTIVITIES

Public benefit

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

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

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

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

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

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

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

FINANCIAL REVIEW

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

RESERVES POLICY

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

Scope

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

Context

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

Monitoring and reviewing the Reserves Policy

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

Beneficiaries

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

Rationale behind the reserves policy

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

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

Excluded from the Reserves Policy is:

- Restricted Funds

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

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

FUTURE PLANS

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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

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

EVENTS SINCE THE END OF THE YEAR

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

Aine Andrews (Chairperson) - Trustee

Altram

Northern Ireland - Charity number 103690

Annual return

Independent Examiner's Report to the Trustees of
Altram

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages nine to twenty.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsiblity to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Mr Billy Drake FCA
Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

3 September 2024

Altram

Northern Ireland - Charity number 103690

Accounts

REGISTERED CHARITY NUMBER: NIC103690

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Altram

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

Altram

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Altram

Reference and Administrative Details for the Year Ended 31 March 2023

TRUSTEES	Aine Andrews (Chairperson) Theresa Brady (Treasurer) Sue Pentel (Secretary) Aoife Ni Phoilin Maureen Murray
PRINCIPAL ADDRESS	Office 1 Mill House Twin Spires 155 Northumberland Street Belfast Co. Antrim BT13 2JF
REGISTERED CHARITY NUMBER	NIC103690
INDEPENDENT EXAMINER	Lynn Drake & Co Ltd Chartered Accountants 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
BANKERS	Ulster Bank Andersonstown Branch Unit G Westwood Centre Kennedy Way Belfast BT11 9BQ

Altram

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Aidhmeanna / Aims

Altram is registered with The Charity Commission for Northern Ireland NIC103690. It operates under a Constitution dated 5th March 2012.

Altram is classified under the following descriptions of charitable purpose:
-The advancement of education
-The advancement of arts, culture, heritage or science.

Altram shall be non-political, non-racial and non-sectarian in character.

Altram is established to advance the following aims:

I. The advancement of Irish-medium early years' care and education
II. The promotion and delivery of quality Irish-medium early years' care and education services to meet community need and demand
III. The involvement of families, parents and carers in the early learning experiences of their children
IV. The provision of related training and support to the Irish-medium early years' sector
V. The development of early years' care and educational services as the foundation for Irish-medium education

Principle activities

Altram exists to promote high quality Irish-medium early years childcare and education which is open to all, and to support family involvement as a keystone in the develpment of an Irish language community.

OBJECTIVES AND ACTIVITIES

Public benefit

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

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

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

4 To provide related training and support to the IM early years' sector. Benefits are demonstrated through uptake and delivery of services in a given year (2022-2023): over 300 Early Years Specialists' on-site support visits; attendance of over 300 at cluster/in-service training and curriculum and child protection courses; positive outcomes from the Education and Training Inspectorate inspections. Young children and families benefit from appropriately trained staff who, in turn, are more confident and competent as a result of additional training and support. Children benefit from parents who are more engaged and involved in their early education. Committees benefit from training in support of their roles.

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

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

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

FINANCIAL REVIEW

The company had net incoming resources for the year of £12,592 (2022: net incoming resources of £871), which reflected the completion of a number of projects during the year. Unrestricted funds increased by £831, while restricted funds increased £11,761. The total funds at the end of the year amount to £119,619 (2022: £107,027).

RESERVES POLICY

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

Scope

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

Context

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

Monitoring and reviewing the Reserves Policy

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

Beneficiaries

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

Rationale behind the reserves policy

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

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

Excluded from the Reserves Policy is:

- Restricted Funds

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

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

FUTURE PLANS

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

In the financial year 2023-2024, we will provide and extend the full range of support, training, resource, advocacy and representation services including:

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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

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

EVENTS SINCE THE END OF THE YEAR

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

Approved by order of the board of trustees on 9 November 2023 and signed on its behalf by:

Aine Andrews (Chairperson) - Trustee

Independent Examiner's Report to the Trustees of
Altram

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages eight to twenty.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsiblity to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Mr Billy Drake
Institute of Chartered Accountants Ireland
Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

9 November 2023

Altram

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,532	-	7,532	4,397
Charitable activities	3				
Grants Receivable		-	307,577	307,577	233,442
Total		7,532	307,577	315,109	237,839
EXPENDITURE ON					
Charitable activities					
Direct Expenditure		6,701	292,871	299,572	233,513
Governance		-	2,945	2,945	3,455
Total		6,701	295,816	302,517	236,968
NET INCOME		831	11,761	12,592	871
RECONCILIATION OF FUNDS					
Total funds brought forward		51,865	55,162	107,027	106,156
TOTAL FUNDS CARRIED FORWARD		52,696	66,923	119,619	107,027

The notes form part of these financial statements

Altram

Statement of Financial Position
31 March 2023

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	6	945	1,890
CURRENT ASSETS			
Debtors	7	21,862	20,854
Cash at bank		99,584	87,055
		121,446	107,909
CREDITORS			
Amounts falling due within one year	8	(2,772)	(2,772)
NET CURRENT ASSETS		118,674	105,137
TOTAL ASSETS LESS CURRENT LIABILITIES		119,619	107,027
NET ASSETS		119,619	107,027
FUNDS	10		
Unrestricted funds		52,696	51,865
Restricted funds		66,923	55,162
TOTAL FUNDS		119,619	107,027

The financial statements were approved by the Board of Trustees and authorised for issue on 9 November 2023 and were signed on its behalf by:

Aine Andrews (Chairperson) - Trustee

Theresa Brady (Treasurer) - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
(a) General information and basis of preparation

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.

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.

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.

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

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.

(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 categories under the following headings:

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

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements
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.

(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:

Fixtures & Fittings	- 25% Straight Line
Mobile Van	- 25% 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.

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.

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements
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

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) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes.
The charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(J) Judgements estimates

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements
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

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

Taxation
Altram is a registered charity and such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Fund accounting
The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

(i) Restricted funds
Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

(ii) Unrestricted funds
Funds which are expendable at the discretion of the directors which have been designated for specific purposes in furtherance of the objects of the charity

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations and generated income	2,331	2,415
Conway Mill Trust	5,201	1,982
	7,532	4,397

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23 £	31.3.22 £
Grants	Grants Receivable	307,577	233,442

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

	31.3.23 £	31.3.22 £
CnaG - Department of Education	175,130	150,000
Community Foundation for Northern Ireland	-	1,330
Department of Health - Belfast & South Eastern Trust	41,311	37,972
Department of Health - Programme Support Specialist	46,136	44,140
Department of Health - Projects	5,000	-
Department of Education - IME	40,000	-
	307,577	233,442

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

	31.3.23 £	31.3.22 £
Wages and salaries	194,419	170,840
Social security costs	14,292	11,021
Other pension costs	2,883	3,110
	211,594	184,971

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

	31.3.23	31.3.22
Management & Administration	7	7

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

continued...

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Mobile Van £	Totals £
COST			
At 1 April 2022	57,266	14,779	72,045
Disposals	-	(14,779)	(14,779)
At 31 March 2023	57,266	-	57,266
DEPRECIATION			
At 1 April 2022	55,376	14,779	70,155
Charge for year	945	-	945
Eliminated on disposal	-	(14,779)	(14,779)
At 31 March 2023	56,321	-	56,321
NET BOOK VALUE			
At 31 March 2023	945	-	945
At 31 March 2022	1,890	-	1,890

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Belfast & South Eastern Childcare Partnerships	10,328	9,493
Health and Social Care Board	11,534	11,035
Sundry Debtors	-	326
	21,862	20,854

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	2,772	2,772

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	-	945	945	1,890
Current assets	52,696	68,750	121,446	107,909
Current liabilities	-	(2,772)	(2,772)	(2,772)
	52,696	66,923	119,619	107,027

10. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	51,865	831	52,696
Restricted funds			
Foras Na Gaelige	3,000	-	3,000
Ultach Trust	13,459	-	13,459
Western Childcare Partnership (Capital)	1,329	(664)	665
CnaG - Department of Education	1,679	(51)	1,628
SECP - Two Windows	1,514	-	1,514
Bord na Gàidhlig	3,104	-	3,104
Department of Health - Belfast & South Eastern Trust	16,756	4,646	21,402
Department of Health - Programme Support Specialist	14,321	7,684	22,005
Department of Health - Projects	-	146	146
	55,162	11,761	66,923
TOTAL FUNDS	107,027	12,592	119,619

continued...

10. 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	7,532	(6,701)	831
Restricted funds			
Western Childcare Partnership (Capital)	-	(664)	(664)
CnaG - Department of Education	175,130	(175,181)	(51)
Department of Health - Belfast & South Eastern Trust	41,311	(36,665)	4,646
Department of Health - Programme Support Specialist	46,136	(38,452)	7,684
Department of Health - Projects	5,000	(4,854)	146
Department of Education - IME	40,000	(40,000)	-
	307,577	(295,816)	11,761
TOTAL FUNDS	315,109	(302,517)	12,592

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	52,190	(325)	51,865
Restricted funds			
Foras Na Gaelige	3,000	-	3,000
Ultach Trust	13,459	-	13,459
Western Childcare Partnership (Capital)	1,993	(664)	1,329
CnaG - Department of Education	1,729	(50)	1,679
SECP - Two Windows	1,514	-	1,514
Bord na Gàidhlig	3,104	-	3,104
Department of Health - Belfast & South Eastern Trust	14,615	2,141	16,756
Department of Health - Programme Support Specialist	14,552	(231)	14,321
	53,966	1,196	55,162
TOTAL FUNDS	106,156	871	107,027

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,397	(4,722)	(325)
Restricted funds			
Western Childcare Partnership (Capital)	-	(664)	(664)
CnaG - Department of Education	150,000	(150,050)	(50)
Department of Health - Belfast & South Eastern Trust	37,972	(35,831)	2,141
Department of Health - Programme Support Specialist	44,140	(44,371)	(231)
Community Foundation for Northern Ireland	1,330	(1,330)	-
	233,442	(232,246)	1,196
TOTAL FUNDS	237,839	(236,968)	871

continued...

11. CONTINGENT LIABILITIES

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

13. POST BALANCE SHEET EVENTS

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

14. COVID-19

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

Altram

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

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and generated income	2,331	2,415
Conway Mill Trust	5,201	1,982
	7,532	4,397
Charitable activities		
Grants	307,577	233,442
Total incoming resources	315,109	237,839
EXPENDITURE		
Charitable activities		
Salaries	194,419	170,840
Social security	14,292	11,021
Pensions	2,883	3,110
Insurance	2,687	2,134
Light and heat	1,055	782
Telephone & IT	3,460	4,988
Printing and Stationery	7,753	3,598
Advertising and Publications	-	6,000
Sundries	1,584	1,975
Direct Project Costs	34,021	1,330
Travel and Transport	10,188	6,710
Resources and Materials	5,572	1,685
Staff Training	2,223	1,637
Rent	10,447	10,578
Conferences and Workshops	8,043	6,180
Depreciation	945	945
	299,572	233,513
Support costs		
Governance costs		
Accountancy Fees	2,772	3,150
Bank charges	173	305
	2,945	3,455
Total resources expended	302,517	236,968
Net income	12,592	871

This page does not form part of the statutory financial statements

Altram

Northern Ireland - Charity number 103690

Annual report

altram
guth na luathbhlianta

Report for the trustees for the year ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting System applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

Aidhmeanna/Aims

Altram is registered with the Charity Commission for Northern Ireland NIC 103690. It operates under a constitution dated 5th March 2012.

Altram is constituted under the following descriptions of charitable purpose:

- The advancement of education
- The advancement of arts, culture, heritage or science

Altram shall be non-political, non-racial and non-sectarian in character.

Altram was established to advance the following aims:

- The advancement of Irish-medium early years' care and education
- The promotion and delivery of quality Irish-medium early years' care and education services to meet community need and demand
- The involvement of families, parents and carers in the early learning experiences of their children
- The provision of relevant training and support to the Irish-medium early years' sector
- The development of early years' care and educational services as the foundation for Irish-medium education

Principle activities

Altram exists to promote high quality early years' care and education which is open to all and to support family involvement as a keystone in the development of the Irish language community.

Financial review

The company had net incoming resources.

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 is grants received from various bodies as disclosed in note 4 in the financial statements.

Principle funding sources

The main sources of funding during the year 2022-23 are as follows:

- Department of Health
- Department of Education (via Comhairle na Gaelscolaíochta)

Review of the year

The organisation has continued to work advancing Irish Medium early years care and education, continued its work in relation to Early Years' Specialist support to Irish Medium early years providers. It also delivered a range of training and support opportunities to practitioners both regionally and locally. This included generic training as well as Irish-medium specific training. Altram also initiated the development of a bespoke accredited practitioner focused Irish immersion course, and continued to facilitate training to the broader spectrum of interested partners including committees and parents, to meet community needs and demands and to promote the involvement of families, parents and carers in the early learning experiences of their children. Our work in developing resources and support material for practitioners and parents is ongoing.

Altram also maintained and developed its role in advocacy and representation of the Irish- medium Early Years' sector.

Altram, like society in general, ended the current financial year with a level of concern around increases in the cost of living and budget cuts, but we responded to the challenges ahead and secured further funding for the work of the organisation to continue. Our robust systems and flexible staff have allowed us to adjust our working practice to continue delivering our services to the sector and meet commitments to our funders.

Future plans

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

In the financial year 2023-2024, we will provide and extend the full range of support, training, resource, advocacy and representation services including:

- Deliver a comprehensive early years' support service to Irish-medium early years settings
- Deliver recommendations from the State of the Sector report
- Support the response to recommendations arising from IM Preschool research (2016)
- Deliver a regional event to raise awareness about relevant issues within the sector
- Develop resources to support practitioners, children and parents in the Irish-medium early years sector
- Develop a partnership to deliver a scoping exercise on the needs of immersion education in Ireland and Scotland
- Develop accredited training to support practitioners delivering an early years Irish-medium immersion education programme

- Deliver a practitioner training programme aimed at developing expertise within the sector
- Deliver management support clinics aimed at building the capacity of committees within the Irish-medium early years sector
- Represent the Irish-medium sector on relevant bodies

Structure, governance and management

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

Altram

Northern Ireland - Charity number 103690

Annual return

Independent Examiner's Report to the Trustees of
Altram

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages eight to twenty.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsiblity to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Mr Billy Drake
Institute of Chartered Accountants Ireland
Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

9 November 2023