

# Conradh na Gaeilge Boirche Íochtar

Northern Ireland · Charity number 102825

## Details

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**Status** Received

**Registered** 2015-07-07

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Páirc Na Mara  
59 Glasdrumman Road  
Annalong  
Newry  
BT34 4QJ  
BT34 4QJ

**Phone** 02843768784

**Email** [boircheiochtar@gmail.com](mailto:boircheiochtar@gmail.com)

**Website** [www.boircheiochtar.com](http://www.boircheiochtar.com)

## Activities

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**Purposes:** To advance education, reconciliation and training for the benefit of the Irish speakers and learners and the general public in South Down and its environs of Northern Ireland and border counties without distinction of age, gener, race, political, religious or other opinion. •Promote public awareness, knowledge and understanding of all of the cultural and linguistic heritages of Ireland, and to carry out research into, and promote public awareness of the social and economic structures of Irish society including Irish-speaking community •Advance education and reconciliation by carrying out or assisting in the carrying out of research into the fields of arts, education, culture, community-work, training and business (especially, but not exclusively, among voluntary sector and community based initiatives and projects) in the area of benefit and to publish the useful results thereof. •Educate, advise, train, encourage, and provide practical assistance in furtherance of the primary objects to charitable bodies in an effort to assist them to secure adequate and appropriate resources for arts and cultural projects, education, community-work, training and research.

**What the charity does:** The advancement of education, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science

**How the charity works:** Advice/advocacy/information, Arts, Community development, Community enterprise, Community transport, Cultural, Education/training, Research/evaluation, Rural development, Sport/recreation, Youth development

**Who the charity helps:** Adult training,Children (5-13 year olds),Community safety/crime prevention,Ethnic minorities,General public,Language community,Learning disabilities,Men,Mental health,Parents,Specific areas of deprivation,Unemployed/low income,Voluntary and community sector,Volunteers,Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£63,255	£77,624	£0	1

## Trustees

Name	Role	Appointed
Eamon Rodgers		
Mr Stephen Deegan		
Mrs Kerry Quinn Trainor		

**Conradh na Gaeilge Boirche Íochtar**

Northern Ireland - Charity number 102825

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# Accounts

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**REGISTERED COMPANY NUMBER: NI610196 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 102825**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2024**  
**for**  
**Conradh na Gaeilge Boirche Iochtar**

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

**Conradh na Gaeilge Boirche Iochtar**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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**Conradh na Gaeilge Boirche Iochtar**

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

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

We are a voluntary organisation based in the Mourne, County Down, whose aims is to promote the Irish language as well as public awareness, knowledge and understanding of all of the cultural and linguistic heritages of Ireland. Our organisation is established to advance education, reconciliation and training for the benefit of the general public in South Down and its environs. It is an Irish language, cross-community group which aims to promote the usage of and learning of Irish locally to all communities.

We engage with the community by organising events and we aim to forge deep links with all the local community in the wider Kilkeel area as well as with local schools.

Our activities, whilst focusing on the Irish language community are run on a bilingual basis and aim to attract the widest possible participation and interest, thus having a wider public benefit to the community in the area.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We have year on year improved and increased the activities we have to offer in order to target all age groups, backgrounds, interests and demands of the community.

Some of the events organised throughout the year include but not limited to:

- Lectures and talks
- Community events,
- Afterschool activities (art, craft, play time), and
- Youth clubs and schemes across the community,
- Two week promotion of the Irish language and Cultures " Seachtain na Gaeilge"
- Adult night classes and intensive language courses.
- Library and Youth Club
- Parent and Toddler Group
- Seasonal fun-days for families and young people etc.

We hope to maintain and add to the above list in the coming year in order to extend the services provided to our catchment area of learners and Irish speakers.

## **Conradh na Gaeilge Boirche Iochtar**

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

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

CnaG Boirche Iochtar runs and holds a number of events and programmes throughout the year to target both young people and adults who are interested in the Irish language. This is done through a number of different methods, including but not limited to;

- Language Classes
- Fun Days,
- Workshops
- Online Shop
- Language Courses
- Parent Groups
- Summer Schemes etc.

##### **Internal and external factors**

Our objectives could only have been achieved by securing a centre to facilitate, run and organise the charitable activities developing the Irish Language in the Mourne area.

With funding received from the Irish Language Investment Fund and other bodies we were able to secure a base. Our centre, 'Páirc na Mara' is now recognised as a cultural and social enterprise hub for all the community.

The building allows for different groups and projects to take place, allowing us to provide employment for people which would otherwise be unavailable.

#### **FINANCIAL REVIEW**

##### **Financial position**

We currently operate within tight financial constraints and depend on the time and efforts of our volunteers, committee and development officer to meet our aims.

We are grant aided from the following:

- Foras Na Gaeilge
- Newry Mourne Down District Council
- Education Authority
- Community foundation
- Daera
- other smaller grants gained from other organisations

The events we run are generally free or have a minimum charge to attend. Any funds raised through events assist with covering the ever rising running costs of the centre.

## **Conradh na Gaeilge Boirche Iochtar**

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

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#### **FUTURE PLANS**

Páirc na Mara, is the base for CnaG Boirche Iochtar and comprise of a community centre where we hold our activities. We intend to further develop the facilities we have in order to extend our range of services to our target audience. We also hope to extend our services and provide Irish Language support on a larger scale in the years ahead. We opened a Community Coffee Shop in June 2024 to engage with the local community and to encourage the social aspect of speaking Irish. This is a volunteer run shop.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its Memorandum & Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI610196 (Northern Ireland)

##### **Registered Charity number**

102825

##### **Registered office**

392 Glassdrumman Road  
Annalong  
Co. Down  
BT34 4QW

##### **Trustees**

Mr Eamon Rodgers  
Mrs Kerry Trainor  
Mr Stephen Deegan

##### **Independent Examiner**

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

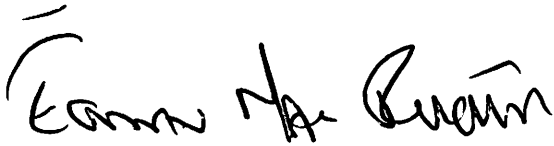
**Conradh na Gaeilge Boirche Iochtar**

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

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

Mr Eamon Rodgers - Trustee

A handwritten signature in black ink, appearing to read 'Eamon Rodgers', written in a cursive style.

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

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I report on the accounts of the company for the year ended 31 December 2024, which are set out on pages seven to nineteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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.

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

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Una Lindsay, FCCA

A handwritten signature in black ink, appearing to read 'E M Sheehan' followed by a stylized flourish or initials.

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

20 August 2025

**Conradh na Gaeilge Boirche Iochtar**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

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	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	41,353	-	41,353	44,585
Other trading activities	3	21,902	-	21,902	7,968
Investment income	4	-	-	-	400
<b>Total</b>		<u>63,255</u>	<u>-</u>	<u>63,255</u>	<u>52,953</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	24,464	6,582	31,046	12,565
<b>Charitable activities</b>					
Various Annual Schemes		22,116	-	22,116	17,739
Other		<u>24,462</u>	<u>-</u>	<u>24,462</u>	<u>18,477</u>
<b>Total</b>		<u>71,042</u>	<u>6,582</u>	<u>77,624</u>	<u>48,781</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,787)</b>	<b>(6,582)</b>	<b>(14,369)</b>	<b>4,172</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		15,589	174,054	189,643	185,471
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>7,802</u>	<u>167,472</u>	<u>175,274</u>	<u>189,643</u>

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Balance Sheet**  
**31 December 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	(1,524)	167,472	165,948	174,529
<b>CURRENT ASSETS</b>					
Debtors	10	4,083	-	4,083	-
Cash at bank		<u>11,417</u>	<u>-</u>	<u>11,417</u>	<u>16,629</u>
		15,500	-	15,500	16,629
<b>CREDITORS</b>					
Amounts falling due within one year	11	(6,174)	-	(6,174)	(1,515)
<b>NET CURRENT ASSETS</b>		<u>9,326</u>	<u>-</u>	<u>9,326</u>	<u>15,114</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,802</u>	<u>167,472</u>	<u>175,274</u>	<u>189,643</u>
<b>NET ASSETS</b>		<u>7,802</u>	<u>167,472</u>	<u>175,274</u>	<u>189,643</u>
<b>FUNDS</b>	13				
Unrestricted funds				7,802	15,589
Restricted funds				<u>167,472</u>	<u>174,054</u>
<b>TOTAL FUNDS</b>				<u>175,274</u>	<u>189,643</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Balance Sheet - continued**

**31 December 2024**

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The trustees acknowledge their responsibilities for

- (a) complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts and
- (b) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

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:

Mr Eamon Rodgers - Trustee

A handwritten signature in black ink that reads "Eamon Rodgers". The signature is written in a cursive style with a large initial 'E' and 'R'.

The notes form part of these financial statements

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## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 4% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

### **Taxation**

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

### **Fund accounting**

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

**Conradh na Gaeilge Boirche Iochtar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. DONATIONS AND LEGACIES**

	31.12.24	31.12.23
	£	£
Donations	14,777	22,735
Grants	<u>26,576</u>	<u>21,850</u>
	<u>41,353</u>	<u>44,585</u>

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

	31.12.24	31.12.23
	£	£
FORAS	8,699	3,066
Newry & Mourne	4,765	5,542
DEARA	1,874	1,488
Glor Na Gael	-	2,540
An Ciste Funding	-	210
Education A Belfast region	3,083	1,800
SHSCT	-	1,350
Community Foundation NI	5,000	5,000
Conradh na Gaeilge ROI	-	854
DFC Job start	<u>3,155</u>	-
	<u>26,576</u>	<u>21,850</u>

**Conradh na Gaeilge Boirche Iochtar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

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**3. OTHER TRADING ACTIVITIES**

	<b>31.12.24</b>	31.12.23
	£	£
Shop income	11,979	-
Sponsorships	-	2,267
Class Fees	<u>9,923</u>	<u>5,701</u>
	<u><b>21,902</b></u>	<u><b>7,968</b></u>

**4. INVESTMENT INCOME**

	<b>31.12.24</b>	31.12.23
	£	£
Rents received	<u>-</u>	<u>400</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.12.24</b>	31.12.23
	£	£
Depreciation	6,582	6,856
Support costs	<u>3,685</u>	<u>2,231</u>
	<u><b>10,267</b></u>	<u><b>9,087</b></u>

**Conradh na Gaeilge Boirche Iochtar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

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**5. RAISING FUNDS - continued**

**Investment management costs**

	<b>31.12.24</b>	31.12.23
	<b>£</b>	£
Property repairs	<b><u>3,142</u></b>	<u>3,478</u>
Aggregate amounts	<b><u>31,046</u></b>	<u>12,565</u>

**6. NET INCOME/(EXPENDITURE)**

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

	<b>31.12.24</b>	31.12.23
	<b>£</b>	£
Depreciation - owned assets	<b>10,458</b>	9,582
Hire of plant and machinery	<b><u>1,904</u></b>	<u>-</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	44,585	-	44,585
Other trading activities	7,968	-	7,968
Investment income	<u>400</u>	<u>-</u>	<u>400</u>
<b>Total</b>	<u>52,953</u>	<u>-</u>	<u>52,953</u>
<b>EXPENDITURE ON</b>			
Raising funds	5,709	6,856	12,565
<b>Charitable activities</b>			
Various Annual Schemes	17,739	-	17,739
Other	<u>18,477</u>	<u>-</u>	<u>18,477</u>
<b>Total</b>	<u>41,925</u>	<u>6,856</u>	<u>48,781</u>
<b>NET INCOME/(EXPENDITURE)</b>	11,028	(6,856)	4,172
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>4,561</u>	<u>180,910</u>	<u>185,471</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>15,589</u>	<u>174,054</u>	<u>189,643</u>

**Conradh na Gaeilge Boirche Iochtar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**9. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2024	253,797	2,484	2,534	11,811	270,626
Additions	-	382	-	1,495	1,877
At 31 December 2024	<u>253,797</u>	<u>2,866</u>	<u>2,534</u>	<u>13,306</u>	<u>272,503</u>
<b>DEPRECIATION</b>					
At 1 January 2024	89,247	468	924	5,458	96,097
Charge for year	6,582	551	241	3,084	10,458
At 31 December 2024	<u>95,829</u>	<u>1,019</u>	<u>1,165</u>	<u>8,542</u>	<u>106,555</u>
<b>NET BOOK VALUE</b>					
At 31 December 2024	<u>157,968</u>	<u>1,847</u>	<u>1,369</u>	<u>4,764</u>	<u>165,948</u>
At 31 December 2023	<u>164,550</u>	<u>2,016</u>	<u>1,610</u>	<u>6,353</u>	<u>174,529</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Other debtors	<u>4,083</u>	<u>-</u>

**Conradh na Gaeilge Boirche Iochtar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

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**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Bank loans and overdrafts (see note 12)	4,633	-
Other creditors	-	52
Accrued expenses	<u>1,541</u>	<u>1,463</u>
	<u>6,174</u>	<u>1,515</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>4,633</u>	<u>-</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	15,589	(3,300)	12,289
Cafe shop to promote Irish Language	<u>-</u>	<u>(4,487)</u>	<u>(4,487)</u>
	15,589	(7,787)	7,802
<b>Restricted funds</b>			
Marine Park Building Development	174,054	(6,582)	167,472
	<u>189,643</u>	<u>(14,369)</u>	<u>175,274</u>

**Conradh na Gaeilge Boirche Iochtar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

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**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,277	(54,577)	(3,300)
Cafe shop to promote Irish Language	<u>11,978</u>	<u>(16,465)</u>	<u>(4,487)</u>
	63,255	(71,042)	(7,787)
<b>Restricted funds</b>			
Marine Park Building Development	-	(6,582)	(6,582)
	<u>63,255</u>	<u>(77,624)</u>	<u>(14,369)</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	4,561	11,028	15,589
<b>Restricted funds</b>			
Marine Park Building Development	180,910	(6,856)	174,054
	<u>185,471</u>	<u>4,172</u>	<u>189,643</u>

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,953	(41,925)	11,028
<b>Restricted funds</b>			
Marine Park Building Development	-	(6,856)	(6,856)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>52,953</u>	<u>(48,781)</u>	<u>4,172</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	4,561	7,728	12,289
Cafe shop to promote Irish Language	-	(4,487)	(4,487)
	<hr/>	<hr/>	<hr/>
	4,561	3,241	7,802
<b>Restricted funds</b>			
Marine Park Building Development	180,910	(13,438)	167,472
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>185,471</u>	<u>(10,197)</u>	<u>175,274</u>

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,230	(96,502)	7,728
Cafe shop to promote Irish Language	<u>11,978</u>	<u>(16,465)</u>	<u>(4,487)</u>
	116,208	(112,967)	3,241
<b>Restricted funds</b>			
Marine Park Building Development	-	(13,438)	(13,438)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>116,208</u>	<u>(126,405)</u>	<u>(10,197)</u>

**14. RELATED PARTY DISCLOSURES**

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

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

---

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,777	22,735
Grants	<u>26,576</u>	<u>21,850</u>
	41,353	44,585
<b>Other trading activities</b>		
Shop income	11,979	-
Sponsorships	-	2,267
Class Fees	<u>9,923</u>	<u>5,701</u>
	21,902	7,968
<b>Investment income</b>		
Rents received	<u>-</u>	<u>400</u>
<b>Total incoming resources</b>	<b>63,255</b>	<b>52,953</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Long leasehold	6,582	6,856
<b>Other trading activities</b>		
Purchases	15,683	-
Hire of plant and machinery	1,904	-
Training	<u>50</u>	<u>-</u>
	17,637	-

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

---

	31.12.24	31.12.23
	£	£
<b>Other trading activities</b>		
<b>Investment management costs</b>		
Property repairs	3,142	3,478
<b>Charitable activities</b>		
Summer Scheme Assistants	3,205	960
Youth club costs	-	514
Isle of Man Trip	8,809	7,379
Gealtach Trip	8,802	7,535
Scholarships	<u>1,300</u>	<u>1,351</u>
	22,116	17,739
<b>Other</b>		
Contract Workers	16,715	10,448
Cleaning costs	50	45
Activity Costs	1,975	3,308
Waste Removal	305	487
Plant and machinery	551	468
Fixtures and fittings	241	284
Computer equipment	<u>3,084</u>	<u>1,975</u>
	22,921	17,015
<b>Support costs</b>		
<b>Management</b>		
Advertising	1,998	881
<b>Finance</b>		
Bank charges	355	306
<b>Other</b>		
Sundries	1,332	1,044

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

---

	31.12.24	31.12.23
	£	£
<b>Other</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,541</u>	<u>1,462</u>
Total resources expended	<u>77,624</u>	<u>48,781</u>
<b>Net (expenditure)/income</b>	<u>(14,369)</u>	<u>4,172</u>

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Íochtar**

Northern Ireland - Charity number 102825

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# Accounts

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**REGISTERED COMPANY NUMBER: NI610196 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 102825**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2023**  
**for**  
**Conradh na Gaeilge Boirche Iochtar**

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

**Conradh na Gaeilge Boirche Iochtar**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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## **Conradh na Gaeilge Boirche Iochtar**

### **Report of the Trustees** **for the Year Ended 31 December 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

We are a voluntary organisation based in the Mourne, County Down, whose aims is to promote the Irish language as well as public awareness, knowledge and understanding of all of the cultural and linguistic heritages of Ireland. Our organisation is established to advance education, reconciliation and training for the benefit of the general public in South Down and its environs. It is an Irish language, cross-community group which aims to promote the usage of and learning of Irish locally to all communities.

We engage with the community by organising events and we aim to forge deep links with all the local community in the wider Kilkeel area as well as with local schools.

Our activities, whilst focusing on the Irish language community are run on a bilingual basis and aim to attract the widest possible participation and interest, thus having a wider public benefit to the community in the area.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We have year on year improved and increased the activities we have to offer in order to target all age groups, backgrounds, interests and demands of the community.

Some of the events organised throughout the year include but not limited to:

- Lectures and talks
- Community events,
- Afterschool activities (art, craft, play time), and
- Youth clubs and schemes across the community,
- Two week promotion of the Irish language and Cultures " Seachtain na Gaeilge"
- Adult night classes and intensive language courses.
- Library and Youth Club
- Parent and Toddler Group
- Seasonal fun-days for families and young people etc.

We hope to maintain and add to the above list in the coming year in order to extend the services provided to our catchment area of learners and Irish speakers.

## **Conradh na Gaeilge Boirche Iochtar**

### **Report of the Trustees** **for the Year Ended 31 December 2023**

---

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

CnaG Boirche Iochtar runs and holds a number of events and programmes throughout the year to target both young people and adults who are interested in the Irish language. This is done through a number of different methods, including but not limited to;

- Language Classes
- Fun Days,
- Workshops
- Online Shop
- Language Courses
- Parent Groups
- Summer Schemes etc.

##### **Internal and external factors**

Our objectives could only have been achieved by securing a centre to facilitate, run and organise the charitable activities developing the Irish Language in the Mourne area.

With funding received from the Irish Language Investment Fund and other bodies we were able to secure a base. Our centre, 'Páirc na Mara' is now recognised as a cultural and social enterprise hub for all the community.

The building allows for different groups and projects to take place, allowing us to provide employment for people which would otherwise be unavailable.

#### **FINANCIAL REVIEW**

##### **Financial position**

We currently operate within tight financial constraints and depend on the time and efforts of our volunteers, committee and development officer to meet our aims.

We are grant aided from the following:

- Foras Na Gaeilge
- Glór na nGael
- Newry Mourne Down District Council
- Conradh Na Gaeilge
- An Ciste Infheistíochta Gaeilge
- other smaller grants gained from other organisations

The events we run are generally free or have a minimum charge to attend. Any funds raised through events assist with covering the ever rising running costs of the centre.

## **Conradh na Gaeilge Boirche Iochtar**

### **Report of the Trustees** **for the Year Ended 31 December 2023**

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#### **FUTURE PLANS**

Páirc na Mara, is the base for CnaG Boirche Iochtar and comprise of a community centre where we hold are activities. We intend to further develop the facilities we have in order to extend our range of services to our target audience. We also hope to extend our services and provide Irish Language support on a larger scale in the years ahead. We opened a Community Coffee Shop in June 2024 to engage with the local community and to encourage the social aspect of speaking Irish. This is a volunteer run shop.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its Memorandum & Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI610196 (Northern Ireland)

##### **Registered Charity number**

102825

##### **Registered office**

392 Glassdrumman Road  
Annalong  
Co. Down  
BT34 4QW

##### **Trustees**

Mr Eamon Rodgers  
Mr Edward Feeney (deceased 30.6.23)  
Mr Liam McGreevy (resigned 30.6.23)  
Mrs Kerry Trainor (appointed 1.7.23)  
Mr Stephen Deegan (appointed 1.7.23)

##### **Independent Examiner**

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

**Conradh na Gaeilge Boirche Iochtar**

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

---

Approved by order of the board of trustees on 9 September 2024 and signed on its behalf by:

Mr Eamon Rodgers - Trustee

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

---

I report on the accounts of the company for the year ended 31 December 2023, which are set out on pages seven to eighteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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.

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

---

Una Lindsay, FCCA

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

9 September 2024

**Conradh na Gaeilge Boirche Iochtar**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

---

	Notes	Unrestricted fund £	Restricted fund £	<b>31.12.23</b> <b>Total</b> <b>funds</b> <b>£</b>	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>44,585</b>	-	<b>44,585</b>	62,388
Other trading activities	3	<b>7,968</b>	-	<b>7,968</b>	-
Investment income	4	<b>400</b>	-	<b>400</b>	500
<b>Total</b>		<b><u>52,953</u></b>	<b><u>-</u></b>	<b><u>52,953</u></b>	<b><u>62,888</u></b>
 <b>EXPENDITURE ON</b>					
Raising funds	5	<b>5,709</b>	<b>6,856</b>	<b>12,565</b>	11,531
<b>Charitable activities</b>					
Various Annual Schemes		<b>17,739</b>	-	<b>17,739</b>	4,858
Other		<b>18,477</b>	-	<b>18,477</b>	43,082
<b>Total</b>		<b><u>41,925</u></b>	<b><u>6,856</u></b>	<b><u>48,781</u></b>	<b><u>59,471</u></b>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>11,028</b>	<b>(6,856)</b>	<b>4,172</b>	3,417
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>4,561</b>	<b>180,910</b>	<b>185,471</b>	182,054
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>15,589</u></b>	<b><u>174,054</u></b>	<b><u>189,643</u></b>	<b><u>185,471</u></b>

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Balance Sheet**  
**31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.12.23 Total funds £</b>	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	<b>475</b>	<b>174,054</b>	<b>174,529</b>	174,708
<b>CURRENT ASSETS</b>					
Debtors	10	-	-	-	721
Cash at bank		<u>16,629</u>	<u>-</u>	<u>16,629</u>	<u>11,363</u>
		<b>16,629</b>	-	<b>16,629</b>	12,084
<b>CREDITORS</b>					
Amounts falling due within one year	11	<u>(1,515)</u>	-	<u>(1,515)</u>	(1,321)
<b>NET CURRENT ASSETS</b>		<u>15,114</u>	<u>-</u>	<u>15,114</u>	<u>10,763</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>15,589</u>	<u>174,054</u>	<u>189,643</u>	185,471
<b>NET ASSETS</b>		<u>15,589</u>	<u>174,054</u>	<u>189,643</u>	<u>185,471</u>
<b>FUNDS</b>	12				
Unrestricted funds				<b>15,589</b>	4,561
Restricted funds				<u>174,054</u>	<u>180,910</u>
<b>TOTAL FUNDS</b>				<u>189,643</u>	<u>185,471</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Balance Sheet - continued**

**31 December 2023**

---

The trustees acknowledge their responsibilities for

- (a) Complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts, and
- (b) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2024 and were signed on its behalf by:

Mr Eamon Rodgers - Trustee

The notes form part of these financial statements

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## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 4% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

### **Taxation**

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

### **Fund accounting**

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

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

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

**2. DONATIONS AND LEGACIES**

	<b>31.12.23</b>	31.12.22
	£	£
Donations	<b>22,735</b>	5,886
Grants	<b><u>21,850</u></b>	<u>56,502</u>
	<b><u>44,585</u></b>	<u>62,388</u>

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

	<b>31.12.23</b>	31.12.22
	£	£
FORAS	<b>3,066</b>	5,800
Newry & Mourne	<b>5,542</b>	28,840
DEARA	<b>1,488</b>	1,221
Glor Na Gael	<b>2,540</b>	-
Cross Community Funding	-	4,581
An Ciste Funding	<b>210</b>	-
Glor Na Ngael Teor	-	16,060
Education A Belfast region	<b>1,800</b>	-
SHSCT	<b>1,350</b>	-
Community Foundation NI	<b>5,000</b>	-
Conradh na Gaeilge ROI	<b><u>854</u></b>	-
	<b><u>21,850</u></b>	<u>56,502</u>

**Conradh na Gaeilge Boirche Iochtar**

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

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**3. OTHER TRADING ACTIVITIES**

	<b>31.12.23</b>	31.12.22
	£	£
Sponsorships	2,267	-
Class Fees	<u>5,701</u>	<u>-</u>
	<u><b>7,968</b></u>	<u><b>-</b></u>

**4. INVESTMENT INCOME**

	<b>31.12.23</b>	31.12.22
	£	£
Rents received	<u>400</u>	<u>500</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.12.23</b>	31.12.22
	£	£
Depreciation	6,856	7,142
Support costs	<u>2,231</u>	<u>921</u>
	<u><b>9,087</b></u>	<u><b>8,063</b></u>

**Investment management costs**

	<b>31.12.23</b>	31.12.22
	£	£
Property repairs	<u>3,478</u>	<u>3,468</u>
	<u><b>12,565</b></u>	<u><b>11,531</b></u>

**Conradh na Gaeilge Boirche Iochtar**

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

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**6. NET INCOME/(EXPENDITURE)**

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

	<b>31.12.23</b>	31.12.22
	<b>£</b>	£
Depreciation - owned assets	<b><u>9,582</u></b>	<u>8,184</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	62,388	-	62,388
Investment income	<u>500</u>	<u>-</u>	<u>500</u>
<b>Total</b>	<u>62,888</u>	<u>-</u>	<u>62,888</u>
 <b>EXPENDITURE ON</b>			
Raising funds	4,389	7,142	11,531
 <b>Charitable activities</b>			
Various Annual Schemes	4,858	-	4,858
Other	43,082	-	43,082

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Total</b>	<u>52,329</u>	<u>7,142</u>	<u>59,471</u>
<b>NET INCOME/(EXPENDITURE)</b>	10,559	(7,142)	3,417
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(5,998)	188,052	182,054
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,561</u>	<u>180,910</u>	<u>185,471</u>

**9. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2023	253,797	-	2,534	4,892	261,223
Additions	<u>-</u>	<u>2,484</u>	<u>-</u>	<u>6,919</u>	<u>9,403</u>
At 31 December 2023	<u>253,797</u>	<u>2,484</u>	<u>2,534</u>	<u>11,811</u>	<u>270,626</u>
<b>DEPRECIATION</b>					
At 1 January 2023	82,391	-	640	3,484	86,515
Charge for year	<u>6,856</u>	<u>468</u>	<u>284</u>	<u>1,974</u>	<u>9,582</u>
At 31 December 2023	<u>89,247</u>	<u>468</u>	<u>924</u>	<u>5,458</u>	<u>96,097</u>
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u>164,550</u>	<u>2,016</u>	<u>1,610</u>	<u>6,353</u>	<u>174,529</u>
At 31 December 2022	<u>171,406</u>	<u>-</u>	<u>1,894</u>	<u>1,408</u>	<u>174,708</u>

**Conradh na Gaeilge Boirche Iochtar**

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

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**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.23</b>	31.12.22
	£	£
Other debtors	<u>-</u>	<u>721</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.23</b>	31.12.22
	£	£
Other creditors	<b>52</b>	-
Accrued expenses	<u><b>1,463</b></u>	<u>1,321</u>
	<u><b>1,515</b></u>	<u>1,321</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>4,561</b>	<b>11,028</b>	<b>15,589</b>
<b>Restricted funds</b>			
Marine Park Building Development	<b>180,910</b>	<b>(6,856)</b>	<b>174,054</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><b>185,471</b></u>	<u><b>4,172</b></u>	<u><b>189,643</b></u>

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,953	(41,925)	11,028
<b>Restricted funds</b>			
Marine Park Building Development	-	(6,856)	(6,856)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<b><u>52,953</u></b>	<b><u>(48,781)</u></b>	<b><u>4,172</u></b>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	(5,998)	10,559	4,561
<b>Restricted funds</b>			
Marine Park Building Development	188,052	(7,142)	180,910
	_____	_____	_____
<b>TOTAL FUNDS</b>	<b><u>182,054</u></b>	<b><u>3,417</u></b>	<b><u>185,471</u></b>

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,888	(52,329)	10,559
<b>Restricted funds</b>			
Marine Park Building Development	-	(7,142)	(7,142)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,888</u>	<u>(59,471)</u>	<u>3,417</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	(5,998)	21,587	15,589
<b>Restricted funds</b>			
Marine Park Building Development	188,052	(13,998)	174,054
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>182,054</u>	<u>7,589</u>	<u>189,643</u>

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	115,841	(94,254)	21,587
<b>Restricted funds</b>			
Marine Park Building Development	-	(13,998)	(13,998)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>115,841</u>	<u>(108,252)</u>	<u>7,589</u>

**13. RELATED PARTY DISCLOSURES**

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

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

---

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	22,735	5,886
Grants	<u>21,850</u>	<u>56,502</u>
	44,585	62,388
<b>Other trading activities</b>		
Sponsorships	2,267	-
Class Fees	<u>5,701</u>	<u>-</u>
	7,968	-
<b>Investment income</b>		
Rents received	<u>400</u>	<u>500</u>
<b>Total incoming resources</b>	<b>52,953</b>	<b>62,888</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Long leasehold	6,856	7,142
<b>Investment management costs</b>		
Property repairs	3,478	3,468
<b>Charitable activities</b>		
Summer Scheme Assistants	960	2,203
Youth club costs	514	2,655
Isle of Man Trip	7,379	-
Carried forward	8,853	4,858

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

---

	31.12.23	31.12.22
	£	£
<b>Charitable activities</b>		
Brought forward	<b>8,853</b>	4,858
Gealtach Trip	<b>7,535</b>	-
Scholarships	<b>1,351</b>	-
	<b>17,739</b>	4,858
<b>Other</b>		
Contract Workers	<b>10,448</b>	32,049
Cleaning costs	<b>45</b>	41
Activity Costs	<b>3,308</b>	6,942
Waste Removal	<b>487</b>	350
Plant and machinery	<b>468</b>	-
Fixtures and fittings	<b>284</b>	259
Computer equipment	<b>1,975</b>	783
	<b>17,015</b>	40,424
<b>Support costs</b>		
<b>Management</b>		
Light and heat	-	97
Print and stationery	-	638
Advertising	<b>881</b>	(169)
	<b>881</b>	566
<b>Finance</b>		
Bank charges	<b>306</b>	289
<b>Other</b>		
Sundries	<b>1,044</b>	1,133
<b>Governance costs</b>		
Accountancy and legal fees	<b>1,462</b>	1,591

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

---

	31.12.23	31.12.22
	<u>£</u>	<u>£</u>
Total resources expended	<b><u>48,781</u></b>	<u>59,471</u>
<b>Net income</b>	<b><u>4,172</u></b>	<u>3,417</u>

This page does not form part of the statutory financial statements

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**Conradh na Gaeilge Boirche Íochtar**

Northern Ireland - Charity number 102825

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# Annual report

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**REGISTERED COMPANY NUMBER: NI610196 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 102825**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2023**  
**for**  
**Conradh na Gaeilge Boirche Iochtar**

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

**Conradh na Gaeilge Boirche Iochtar**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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## **Conradh na Gaeilge Boirche Iochtar**

### **Report of the Trustees** **for the Year Ended 31 December 2023**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

We are a voluntary organisation based in the Mourne, County Down, whose aims is to promote the Irish language as well as public awareness, knowledge and understanding of all of the cultural and linguistic heritages of Ireland. Our organisation is established to advance education, reconciliation and training for the benefit of the general public in South Down and its environs. It is an Irish language, cross-community group which aims to promote the usage of and learning of Irish locally to all communities.

We engage with the community by organising events and we aim to forge deep links with all the local community in the wider Kilkeel area as well as with local schools.

Our activities, whilst focusing on the Irish language community are run on a bilingual basis and aim to attract the widest possible participation and interest, thus having a wider public benefit to the community in the area.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We have year on year improved and increased the activities we have to offer in order to target all age groups, backgrounds, interests and demands of the community.

Some of the events organised throughout the year include but not limited to:

- Lectures and talks
- Community events,
- Afterschool activities (art, craft, play time), and
- Youth clubs and schemes across the community,
- Two week promotion of the Irish language and Cultures " Seachtain na Gaeilge"
- Adult night classes and intensive language courses.
- Library and Youth Club
- Parent and Toddler Group
- Seasonal fun-days for families and young people etc.

We hope to maintain and add to the above list in the coming year in order to extend the services provided to our catchment area of learners and Irish speakers.

## **Conradh na Gaeilge Boirche Iochtar**

### **Report of the Trustees** **for the Year Ended 31 December 2023**

---

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

CnaG Boirche Iochtar runs and holds a number of events and programmes throughout the year to target both young people and adults who are interested in the Irish language. This is done through a number of different methods, including but not limited to;

- Language Classes
- Fun Days,
- Workshops
- Online Shop
- Language Courses
- Parent Groups
- Summer Schemes etc.

##### **Internal and external factors**

Our objectives could only have been achieved by securing a centre to facilitate, run and organise the charitable activities developing the Irish Language in the Mourne area.

With funding received from the Irish Language Investment Fund and other bodies we were able to secure a base. Our centre, 'Páirc na Mara' is now recognised as a cultural and social enterprise hub for all the community.

The building allows for different groups and projects to take place, allowing us to provide employment for people which would otherwise be unavailable.

#### **FINANCIAL REVIEW**

##### **Financial position**

We currently operate within tight financial constraints and depend on the time and efforts of our volunteers, committee and development officer to meet our aims.

We are grant aided from the following:

- Foras Na Gaeilge
- Glór na nGael
- Newry Mourne Down District Council
- Conradh Na Gaeilge
- An Ciste Infheistíochta Gaeilge
- other smaller grants gained from other organisations

The events we run are generally free or have a minimum charge to attend. Any funds raised through events assist with covering the ever rising running costs of the centre.

## **Conradh na Gaeilge Boirche Iochtar**

### **Report of the Trustees** **for the Year Ended 31 December 2023**

---

#### **FUTURE PLANS**

Páirc na Mara, is the base for CnaG Boirche Iochtar and comprise of a community centre where we hold are activities. We intend to further develop the facilities we have in order to extend our range of services to our target audience. We also hope to extend our services and provide Irish Language support on a larger scale in the years ahead. We opened a Community Coffee Shop in June 2024 to engage with the local community and to encourage the social aspect of speaking Irish. This is a volunteer run shop.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its Memorandum & Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI610196 (Northern Ireland)

##### **Registered Charity number**

102825

##### **Registered office**

392 Glassdrumman Road  
Annalong  
Co. Down  
BT34 4QW

##### **Trustees**

Mr Eamon Rodgers  
Mr Edward Feeney (deceased 30.6.23)  
Mr Liam McGreevy (resigned 30.6.23)  
Mrs Kerry Trainor (appointed 1.7.23)  
Mr Stephen Deegan (appointed 1.7.23)

##### **Independent Examiner**

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

**Conradh na Gaeilge Boirche Iochtar**

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

---

Approved by order of the board of trustees on 9 September 2024 and signed on its behalf by:

Mr Eamon Rodgers - Trustee

**Conradh na Gaeilge Boirche Íochtar**

Northern Ireland - Charity number 102825

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# Annual return

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**REGISTERED COMPANY NUMBER: NI610196 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 102825**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2023**  
**for**  
**Conradh na Gaeilge Boirche Iochtar**

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

**Conradh na Gaeilge Boirche Iochtar**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

---

I report on the accounts of the company for the year ended 31 December 2023, which are set out on pages seven to eighteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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.

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

---

Una Lindsay, FCCA

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

9 September 2024

**Conradh na Gaeilge Boirche Íochtar**

Northern Ireland - Charity number 102825

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# Accounts

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**REGISTERED COMPANY NUMBER: NI610196 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 102825**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2022**  
**for**  
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**Conradh na Gaeilge Boirche Iochtar**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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- other smaller grants gained from other organisations

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## **Conradh na Gaeilge Boirche Iochtar**

### **Report of the Trustees** **for the Year Ended 31 December 2022**

---

#### **FUTURE PLANS**

Páirc na Mara, is the base for CnaG Boirche Iochtar and comprise of a community centre where we hold are activities. We intend to further develop the facilities we have in order to extend our range of services to our target audience. We also hope to extend our services and provide Irish Language support on a larger scale in the years ahead.

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Mr Edward Feeney (resigned 30.6.23)  
Mr Liam McGreevy (deceased 30.6.23)  
Mrs Kerry Trainor (appointed 1.7.23)  
Mr Stephen Deegan (appointed 1.7.23)

##### **Independent Examiner**

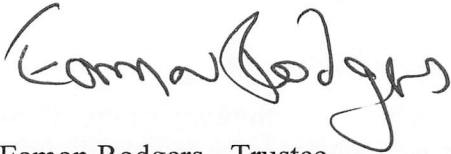
E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

Approved by order of the board of trustees on 8 August 2023 and signed on its behalf by:

**Conradh na Gaeilge Boirche Iochtar**

**Report of the Trustees**  
**for the Year Ended 31 December 2022**

---



Mr Eamon Rodgers - Trustee

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

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I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages seven to eighteen.

**Respective responsibilities of charity trustees and examiner**

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**Basis of the independent examiner's report**

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4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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.

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

---



Una Lindsay, FCCA

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

8 August 2023

**Conradh na Gaeilge Boirche Iochtar**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

		Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	62,388	-	62,388	21,368
Investment income	3	500	-	500	3,000
<b>Total</b>		<b>62,888</b>	<b>-</b>	<b>62,888</b>	<b>24,368</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	4,389	7,142	11,531	14,767
<b>Charitable activities</b>					
Various Annual Schemes		4,858	-	4,858	628
Other		43,082	-	43,082	15,340
<b>Total</b>		<b>52,329</b>	<b>7,142</b>	<b>59,471</b>	<b>30,735</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,559</b>	<b>(7,142)</b>	<b>3,417</b>	<b>(6,367)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(5,998)	188,052	182,054	188,421
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>4,561</b>	<b>180,910</b>	<b>185,471</b>	<b>182,054</b>

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Balance Sheet**  
**31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	(6,202)	180,910	174,708	179,718
<b>CURRENT ASSETS</b>					
Debtors	9	721	-	721	1,580
Cash at bank		11,363	-	11,363	1,956
		<u>12,084</u>	<u>-</u>	<u>12,084</u>	<u>3,536</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,321)	-	(1,321)	(1,200)
		<u>10,763</u>	<u>-</u>	<u>10,763</u>	<u>2,336</u>
<b>NET CURRENT ASSETS</b>					
		<u>10,763</u>	<u>-</u>	<u>10,763</u>	<u>2,336</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,561</u>	<u>180,910</u>	<u>185,471</u>	<u>182,054</u>
<b>NET ASSETS</b>		<u>4,561</u>	<u>180,910</u>	<u>185,471</u>	<u>182,054</u>
<b>FUNDS</b>	11				
Unrestricted funds				4,561	(5,998)
Restricted funds				180,910	188,052
<b>TOTAL FUNDS</b>				<u>185,471</u>	<u>182,054</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

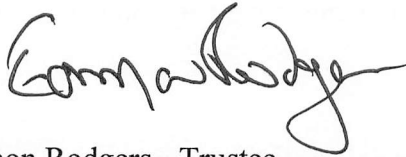
**Balance Sheet - continued**  
**31 December 2022**

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The trustees acknowledge their responsibilities for

- (a) complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- (b) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2023 and were signed on its behalf by:



Mr Eamon Rodgers - Trustee

The notes form part of these financial statements

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## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 4% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

### **Taxation**

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

### **Fund accounting**

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

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

**2. DONATIONS AND LEGACIES**

	<b>31.12.22</b>	31.12.21
	£	£
Donations	<b>5,886</b>	1,200
Grants	<b>56,502</b>	20,168
	<hr/>	<hr/>
	<b>62,388</b>	21,368
	<hr/> <hr/>	<hr/> <hr/>

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

	<b>31.12.22</b>	31.12.21
	£	£
FORAS	<b>5,800</b>	6,787
Newry & Mourne	<b>28,840</b>	-
DEARA	<b>1,221</b>	-
Coronavirus Job Retention Scheme	-	1,349
Cross Community Funding	<b>4,581</b>	4,993
An Ciste Funding	-	6,873
Oireachtas Na Gaeilge	-	166
Glor Na Ngael Teor	<b>16,060</b>	-
	<hr/>	<hr/>
	<b>56,502</b>	20,168
	<hr/> <hr/>	<hr/> <hr/>

**Conradh na Gaeilge Boirche Iochtar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

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**3. INVESTMENT INCOME**

	<b>31.12.22</b>	31.12.21
	£	£
Rents received	<b>500</b>	3,000
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.12.22</b>	31.12.21
	£	£
Depreciation	<b>7,142</b>	7,440
Support costs	<b>921</b>	4,947
	<u>          </u>	<u>          </u>
	<b>8,063</b>	12,387
	<u>          </u>	<u>          </u>

**Investment management costs**

	<b>31.12.22</b>	31.12.21
	£	£
Property repairs	<b>3,468</b>	2,380
	<u>          </u>	<u>          </u>
Aggregate amounts	<b>11,531</b>	14,767
	<u>          </u>	<u>          </u>

**5. NET INCOME/(EXPENDITURE)**

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

	<b>31.12.22</b>	31.12.21
	£	£
Depreciation - owned assets	<b>8,184</b>	7,693
	<u>          </u>	<u>          </u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	21,367	1	21,368
Investment income	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Total</b>	<u>24,367</u>	<u>1</u>	<u>24,368</u>
<b>EXPENDITURE ON</b>			
Raising funds	7,327	7,440	14,767
<b>Charitable activities</b>			
Various Annual Schemes	628	-	628
Other	<u>15,340</u>	<u>-</u>	<u>15,340</u>
<b>Total</b>	<u>23,295</u>	<u>7,440</u>	<u>30,735</u>
<b>NET INCOME/(EXPENDITURE)</b>	1,072	(7,439)	(6,367)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(7,070)	195,491	188,421

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
	<u>£</u>	<u>£</u>	<u>£</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(5,998)</u>	<u>188,052</u>	<u>182,054</u>

**8. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	253,797	797	3,455	258,049
Additions	<u>-</u>	<u>1,737</u>	<u>1,437</u>	<u>3,174</u>
At 31 December 2022	<u>253,797</u>	<u>2,534</u>	<u>4,892</u>	<u>261,223</u>
<b>DEPRECIATION</b>				
At 1 January 2022	75,249	381	2,701	78,331
Charge for year	<u>7,142</u>	<u>259</u>	<u>783</u>	<u>8,184</u>
At 31 December 2022	<u>82,391</u>	<u>640</u>	<u>3,484</u>	<u>86,515</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>171,406</u>	<u>1,894</u>	<u>1,408</u>	<u>174,708</u>
At 31 December 2021	<u>178,548</u>	<u>416</u>	<u>754</u>	<u>179,718</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

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<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>721</u>	<u>1,580</u>

<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<u>1,321</u>	<u>1,200</u>

<b>11. MOVEMENT IN FUNDS</b>		Net	
	At 1.1.22	movement	At
	£	in funds	31.12.22
		£	£
<b>Unrestricted funds</b>			
General fund	(5,998)	10,559	4,561
<b>Restricted funds</b>			
Marine Park Building Development	188,052	(7,142)	180,910
<b>TOTAL FUNDS</b>	<u>182,054</u>	<u>3,417</u>	<u>185,471</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	62,888	(52,329)	10,559
<b>Restricted funds</b>			
Marine Park Building Development	-	(7,142)	(7,142)
<b>TOTAL FUNDS</b>	<u>62,888</u>	<u>(59,471)</u>	<u>3,417</u>

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	(7,070)	1,072	(5,998)
<b>Restricted funds</b>			
Marine Park Building Development	195,491	(7,439)	188,052
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>188,421</u>	<u>(6,367)</u>	<u>182,054</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,367	(23,295)	1,072
<b>Restricted funds</b>			
Marine Park Building Development	1	(7,440)	(7,439)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>24,368</u>	<u>(30,735)</u>	<u>(6,367)</u>

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	(7,070)	11,631	4,561
<b>Restricted funds</b>			
Marine Park Building Development	195,491	(14,581)	180,910
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>188,421</u>	<u>(2,950)</u>	<u>185,471</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,255	(75,624)	11,631
<b>Restricted funds</b>			
Marine Park Building Development	1	(14,582)	(14,581)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>87,256</u>	<u>(90,206)</u>	<u>(2,950)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,886	1,200
Grants	56,502	20,168
	<hr/>	<hr/>
	62,388	21,368
<b>Investment income</b>		
Rents received	500	3,000
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>62,888</b>	<b>24,368</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Long leasehold	7,142	7,440
<b>Investment management costs</b>		
Property repairs	3,468	2,380
<b>Charitable activities</b>		
Summer Scheme Assistants	2,203	-
Mother & Toddler Group	-	360
Youth club costs	2,655	-
	<hr/>	<hr/>
	4,858	360
<b>Other</b>		
Contract Workers	32,049	11,046
Cleaning costs	41	695
Activity Costs	6,942	3,245
Waste Removal	350	100
Fixtures and fittings	259	73
Carried forward	39,641	15,159

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>Other</b>		
Brought forward	39,641	15,159
Computer equipment	783	181
	<u>40,424</u>	<u>15,340</u>
<b>Support costs</b>		
<b>Management</b>		
Light and heat	97	-
Print and stationery	638	-
Advertising	(169)	3,754
	<u>566</u>	<u>3,754</u>
<b>Finance</b>		
Bank charges	289	239
<b>Other</b>		
Sundries	1,133	1,154
<b>Governance costs</b>		
Accountancy and legal fees	1,591	68
Total resources expended	<u>59,471</u>	<u>30,735</u>
<b>Net income/(expenditure)</b>	<u>3,417</u>	<u>(6,367)</u>

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Íochtar**

Northern Ireland - Charity number 102825

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# Annual report

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**REGISTERED COMPANY NUMBER: NI610196 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 102825**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2022**  
**for**  
**Conradh na Gaeilge Boirche Iochtar**

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

**Conradh na Gaeilge Boirche Iochtar**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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<b>Independent Examiner's Report</b>	5 to 6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 18
<b>Detailed Statement of Financial Activities</b>	19 to 20

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

We are a voluntary organisation based in the Mournes, County Down, whose aims is to promote the Irish language as well as public awareness, knowledge and understanding of all of the cultural and linguistic heritages of Ireland. Our organisation is established to advance education, reconciliation and training for the benefit of the general public in South Down and its environs. It is an Irish language, cross-community group which aims to promote the usage of and learning of Irish locally to all communities.

We engage with the community by organising events and we aim to forge deep links with all the local community in the wider Kilkeel area as well as with local schools.

Our activities, whilst focusing on the Irish language community are run on a bilingual basis and aim to attract the widest possible participation and interest, thus having a wider public benefit to the community in the area.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

We have year on year improved and increased the activities we have to offer in order to target all age groups, backgrounds, interests and demands of the community.

Some of the events organised throughout the year include but not limited to:

- Lectures and talks
- Community events,
- Afterschool activities (art, craft, play time), and
- Youth clubs and schemes across the community,
- Two week promotion of the Irish language and Cultures " Seachtain na Gaeilge"
- Adult night classes and intensive language courses.
- Library and Youth Club
- Parent and Toddler Group
- Seasonal fun-days for families and young people etc.

We hope to maintain and add to the above list in the coming year in order to extend the services provided to our catchment area of learners and Irish speakers.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

CnaG Boirche Iochtar runs and holds a number of events and programmes throughout the year to target both young people and adults who are interested in the Irish language. This is done through a number of different methods, including but not limited to;

- Language Classes
- Fun Days,
- Workshops
- Online Shop
- Language Courses
- Parent Groups
- Summer Schemes etc.

### **Internal and external factors**

Our objectives could only have been achieved by securing a centre to facilitate, run and organise the charitable activities developing the Irish Language in the Mourne area.

With funding received from the Irish Language Investment Fund and other bodies we were able to secure a base. Our centre, 'Páirc na Mara' is now recognised as a cultural and social enterprise hub for all the community.

The building allows for different groups and projects to take place, allowing us to provide employment for people which would otherwise be unavailable.

## **FINANCIAL REVIEW**

### **Financial position**

We currently operate within tight financial constraints and depend on the time and efforts of our volunteers, committee and development officer to meet our aims.

We are grant aided from the following:

- Foras Na Gaeilge
- Glór na nGael
- Newry Mourne Down District Council
- Conradh Na Gaeilge
- An Ciste Infheistíochta Gaeilge
- other smaller grants gained from other organisations

The events we run are generally free or have a minimum charge to attend. Any funds raised through events assist with covering the ever rising running costs of the centre.

## **Conradh na Gaeilge Boirche Iochtar**

### **Report of the Trustees** **for the Year Ended 31 December 2022**

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#### **FUTURE PLANS**

Páirc na Mara, is the base for CnaG Boirche Iochtar and comprise of a community centre where we hold are activities. We intend to further develop the facilities we have in order to extend our range of services to our target audience. We also hope to extend our services and provide Irish Language support on a larger scale in the years ahead.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its Memorandum & Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI610196 (Northern Ireland)

##### **Registered Charity number**

102825

##### **Registered office**

392 Glasdrumman Road  
Annalong  
Co. Down  
BT34 4QW

##### **Trustees**

Mr Eamon Rodgers  
Mr Edward Feeney (resigned 30.6.23)  
Mr Liam McGreevy (deceased 30.6.23)  
Mrs Kerry Trainor (appointed 1.7.23)  
Mr Stephen Deegan (appointed 1.7.23)

##### **Independent Examiner**

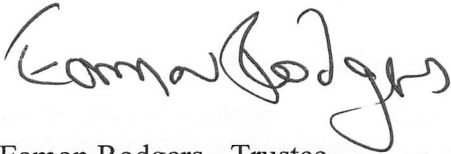
E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

Approved by order of the board of trustees on 8 August 2023 and signed on its behalf by:

**Conradh na Gaeilge Boirche Iochtar**

**Report of the Trustees**  
**for the Year Ended 31 December 2022**

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Mr Eamon Rodgers - Trustee

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

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I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages seven to eighteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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.

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

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Una Lindsay, FCCA

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

8 August 2023

**Conradh na Gaeilge Boirche Iochtar**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

		Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	62,388	-	62,388	21,368
Investment income	3	500	-	500	3,000
<b>Total</b>		<b>62,888</b>	<b>-</b>	<b>62,888</b>	<b>24,368</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	4,389	7,142	11,531	14,767
<b>Charitable activities</b>					
Various Annual Schemes		4,858	-	4,858	628
Other		43,082	-	43,082	15,340
<b>Total</b>		<b>52,329</b>	<b>7,142</b>	<b>59,471</b>	<b>30,735</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,559</b>	<b>(7,142)</b>	<b>3,417</b>	<b>(6,367)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(5,998)	188,052	182,054	188,421
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>4,561</b>	<b>180,910</b>	<b>185,471</b>	<b>182,054</b>

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Balance Sheet**  
**31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	(6,202)	180,910	174,708	179,718
<b>CURRENT ASSETS</b>					
Debtors	9	721	-	721	1,580
Cash at bank		11,363	-	11,363	1,956
		<u>12,084</u>	<u>-</u>	<u>12,084</u>	<u>3,536</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,321)	-	(1,321)	(1,200)
		<u>10,763</u>	<u>-</u>	<u>10,763</u>	<u>2,336</u>
<b>NET CURRENT ASSETS</b>					
		<u>10,763</u>	<u>-</u>	<u>10,763</u>	<u>2,336</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,561</u>	<u>180,910</u>	<u>185,471</u>	<u>182,054</u>
<b>NET ASSETS</b>		<u>4,561</u>	<u>180,910</u>	<u>185,471</u>	<u>182,054</u>
<b>FUNDS</b>	11				
Unrestricted funds				4,561	(5,998)
Restricted funds				180,910	188,052
<b>TOTAL FUNDS</b>				<u>185,471</u>	<u>182,054</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

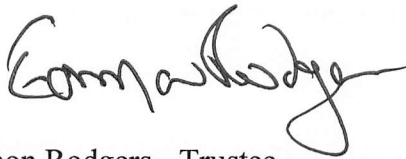
**Balance Sheet - continued**  
**31 December 2022**

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The trustees acknowledge their responsibilities for

- (a) complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- (b) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2023 and were signed on its behalf by:



Mr Eamon Rodgers - Trustee

The notes form part of these financial statements

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## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 4% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

### **Taxation**

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

### **Fund accounting**

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

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

**2. DONATIONS AND LEGACIES**

	<b>31.12.22</b>	31.12.21
	£	£
Donations	<b>5,886</b>	1,200
Grants	<b>56,502</b>	20,168
	<hr/>	<hr/>
	<b>62,388</b>	21,368
	<hr/> <hr/>	<hr/> <hr/>

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

	<b>31.12.22</b>	31.12.21
	£	£
FORAS	<b>5,800</b>	6,787
Newry & Mourne	<b>28,840</b>	-
DEARA	<b>1,221</b>	-
Coronavirus Job Retention Scheme	-	1,349
Cross Community Funding	<b>4,581</b>	4,993
An Ciste Funding	-	6,873
Oireachtas Na Gaeilge	-	166
Glor Na Ngael Teor	<b>16,060</b>	-
	<hr/>	<hr/>
	<b>56,502</b>	20,168
	<hr/> <hr/>	<hr/> <hr/>

**Conradh na Gaeilge Boirche Iochtar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

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**3. INVESTMENT INCOME**

	<b>31.12.22</b>	31.12.21
	£	£
Rents received	<b>500</b>	3,000
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.12.22</b>	31.12.21
	£	£
Depreciation	<b>7,142</b>	7,440
Support costs	<b>921</b>	4,947
	<u>          </u>	<u>          </u>
	<b>8,063</b>	12,387
	<u>          </u>	<u>          </u>

**Investment management costs**

	<b>31.12.22</b>	31.12.21
	£	£
Property repairs	<b>3,468</b>	2,380
	<u>          </u>	<u>          </u>
Aggregate amounts	<b>11,531</b>	14,767
	<u>          </u>	<u>          </u>

**5. NET INCOME/(EXPENDITURE)**

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

	<b>31.12.22</b>	31.12.21
	£	£
Depreciation - owned assets	<b>8,184</b>	7,693
	<u>          </u>	<u>          </u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	21,367	1	21,368
Investment income	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Total</b>	<u>24,367</u>	<u>1</u>	<u>24,368</u>
<b>EXPENDITURE ON</b>			
Raising funds	7,327	7,440	14,767
<b>Charitable activities</b>			
Various Annual Schemes	628	-	628
Other	<u>15,340</u>	<u>-</u>	<u>15,340</u>
<b>Total</b>	<u>23,295</u>	<u>7,440</u>	<u>30,735</u>
<b>NET INCOME/(EXPENDITURE)</b>	1,072	(7,439)	(6,367)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(7,070)	195,491	188,421

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
	<u>£</u>	<u>£</u>	<u>£</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(5,998)</u>	<u>188,052</u>	<u>182,054</u>

**8. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	253,797	797	3,455	258,049
Additions	<u>-</u>	<u>1,737</u>	<u>1,437</u>	<u>3,174</u>
At 31 December 2022	<u>253,797</u>	<u>2,534</u>	<u>4,892</u>	<u>261,223</u>
<b>DEPRECIATION</b>				
At 1 January 2022	75,249	381	2,701	78,331
Charge for year	<u>7,142</u>	<u>259</u>	<u>783</u>	<u>8,184</u>
At 31 December 2022	<u>82,391</u>	<u>640</u>	<u>3,484</u>	<u>86,515</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>171,406</u>	<u>1,894</u>	<u>1,408</u>	<u>174,708</u>
At 31 December 2021	<u>178,548</u>	<u>416</u>	<u>754</u>	<u>179,718</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

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<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.22</b>	<b>31.12.21</b>
	£	£
Other debtors	<u>721</u>	<u>1,580</u>

<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.22</b>	<b>31.12.21</b>
	£	£
Accrued expenses	<u>1,321</u>	<u>1,200</u>

<b>11. MOVEMENT IN FUNDS</b>		Net movement	At
	At 1.1.22	in funds	31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	(5,998)	10,559	4,561
<b>Restricted funds</b>			
Marine Park Building Development	188,052	(7,142)	180,910
<b>TOTAL FUNDS</b>	<u>182,054</u>	<u>3,417</u>	<u>185,471</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	62,888	(52,329)	10,559
<b>Restricted funds</b>			
Marine Park Building Development	-	(7,142)	(7,142)
<b>TOTAL FUNDS</b>	<u>62,888</u>	<u>(59,471)</u>	<u>3,417</u>

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	(7,070)	1,072	(5,998)
<b>Restricted funds</b>			
Marine Park Building Development	195,491	(7,439)	188,052
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>188,421</u>	<u>(6,367)</u>	<u>182,054</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,367	(23,295)	1,072
<b>Restricted funds</b>			
Marine Park Building Development	1	(7,440)	(7,439)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>24,368</u>	<u>(30,735)</u>	<u>(6,367)</u>

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	(7,070)	11,631	4,561
<b>Restricted funds</b>			
Marine Park Building Development	195,491	(14,581)	180,910
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>188,421</u>	<u>(2,950)</u>	<u>185,471</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,255	(75,624)	11,631
<b>Restricted funds</b>			
Marine Park Building Development	1	(14,582)	(14,581)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>87,256</u>	<u>(90,206)</u>	<u>(2,950)</u>

## **12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,886	1,200
Grants	56,502	20,168
	<hr/>	<hr/>
	62,388	21,368
<b>Investment income</b>		
Rents received	500	3,000
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>62,888</b>	<b>24,368</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Long leasehold	7,142	7,440
<b>Investment management costs</b>		
Property repairs	3,468	2,380
<b>Charitable activities</b>		
Summer Scheme Assistants	2,203	-
Mother & Toddler Group	-	360
Youth club costs	2,655	-
	<hr/>	<hr/>
	4,858	360
<b>Other</b>		
Contract Workers	32,049	11,046
Cleaning costs	41	695
Activity Costs	6,942	3,245
Waste Removal	350	100
Fixtures and fittings	259	73
Carried forward	39,641	15,159

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>Other</b>		
Brought forward	39,641	15,159
Computer equipment	783	181
	<u>40,424</u>	<u>15,340</u>
<b>Support costs</b>		
<b>Management</b>		
Light and heat	97	-
Print and stationery	638	-
Advertising	(169)	3,754
	<u>566</u>	<u>3,754</u>
<b>Finance</b>		
Bank charges	289	239
<b>Other</b>		
Sundries	1,133	1,154
<b>Governance costs</b>		
Accountancy and legal fees	1,591	68
Total resources expended	<u>59,471</u>	<u>30,735</u>
<b>Net income/(expenditure)</b>	<u>3,417</u>	<u>(6,367)</u>

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Íochtar**

Northern Ireland - Charity number 102825

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# Annual return

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**REGISTERED COMPANY NUMBER: NI610196 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 102825**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2022**  
**for**  
**Conradh na Gaeilge Boirche Iochtar**

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

**Conradh na Gaeilge Boirche Iochtar**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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<b>Independent Examiner's Report</b>	5 to 6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 18
<b>Detailed Statement of Financial Activities</b>	19 to 20

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

We are a voluntary organisation based in the Mournes, County Down, whose aims is to promote the Irish language as well as public awareness, knowledge and understanding of all of the cultural and linguistic heritages of Ireland. Our organisation is established to advance education, reconciliation and training for the benefit of the general public in South Down and its environs. It is an Irish language, cross-community group which aims to promote the usage of and learning of Irish locally to all communities.

We engage with the community by organising events and we aim to forge deep links with all the local community in the wider Kilkeel area as well as with local schools.

Our activities, whilst focusing on the Irish language community are run on a bilingual basis and aim to attract the widest possible participation and interest, thus having a wider public benefit to the community in the area.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

We have year on year improved and increased the activities we have to offer in order to target all age groups, backgrounds, interests and demands of the community.

Some of the events organised throughout the year include but not limited to:

- Lectures and talks
- Community events,
- Afterschool activities (art, craft, play time), and
- Youth clubs and schemes across the community,
- Two week promotion of the Irish language and Cultures " Seachtain na Gaeilge"
- Adult night classes and intensive language courses.
- Library and Youth Club
- Parent and Toddler Group
- Seasonal fun-days for families and young people etc.

We hope to maintain and add to the above list in the coming year in order to extend the services provided to our catchment area of learners and Irish speakers.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

CnaG Boirche Iochtar runs and holds a number of events and programmes throughout the year to target both young people and adults who are interested in the Irish language. This is done through a number of different methods, including but not limited to;

- Language Classes
- Fun Days,
- Workshops
- Online Shop
- Language Courses
- Parent Groups
- Summer Schemes etc.

### **Internal and external factors**

Our objectives could only have been achieved by securing a centre to facilitate, run and organise the charitable activities developing the Irish Language in the Mourne area.

With funding received from the Irish Language Investment Fund and other bodies we were able to secure a base. Our centre, 'Páirc na Mara' is now recognised as a cultural and social enterprise hub for all the community.

The building allows for different groups and projects to take place, allowing us to provide employment for people which would otherwise be unavailable.

## **FINANCIAL REVIEW**

### **Financial position**

We currently operate within tight financial constraints and depend on the time and efforts of our volunteers, committee and development officer to meet our aims.

We are grant aided from the following:

- Foras Na Gaeilge
- Glór na nGael
- Newry Mourne Down District Council
- Conradh Na Gaeilge
- An Ciste Infheistíochta Gaeilge
- other smaller grants gained from other organisations

The events we run are generally free or have a minimum charge to attend. Any funds raised through events assist with covering the ever rising running costs of the centre.

### **FUTURE PLANS**

Páirc na Mara, is the base for CnaG Boirche Iochtar and comprise of a community centre where we hold are activities. We intend to further develop the facilities we have in order to extend our range of services to our target audience. We also hope to extend our services and provide Irish Language support on a larger scale in the years ahead.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, its Memorandum & Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

NI610196 (Northern Ireland)

#### **Registered Charity number**

102825

#### **Registered office**

392 Glasdrumman Road  
Annalong  
Co. Down  
BT34 4QW

#### **Trustees**

Mr Eamon Rodgers  
Mr Edward Feeney (resigned 30.6.23)  
Mr Liam McGreevy (deceased 30.6.23)  
Mrs Kerry Trainor (appointed 1.7.23)  
Mr Stephen Deegan (appointed 1.7.23)

#### **Independent Examiner**

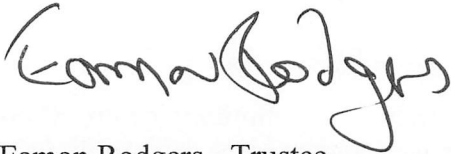
E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

Approved by order of the board of trustees on 8 August 2023 and signed on its behalf by:

**Conradh na Gaeilge Boirche Iochtar**

**Report of the Trustees**  
**for the Year Ended 31 December 2022**

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Mr Eamon Rodgers - Trustee

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

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I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages seven to eighteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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.

**Independent Examiner's Report to the Trustees of  
Conradh na Gaeilge Boirche Iochtar**

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Una Lindsay, FCCA

E M Sheehan Limited  
Chartered Certified Accountants  
T/A E M Sheehan & Co  
30A Greencastle Street  
Kilkeel  
Co. Down  
BT34 4BH

8 August 2023

**Conradh na Gaeilge Boirche Iochtar**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

		Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	62,388	-	62,388	21,368
Investment income	3	500	-	500	3,000
<b>Total</b>		<b>62,888</b>	<b>-</b>	<b>62,888</b>	<b>24,368</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	4,389	7,142	11,531	14,767
<b>Charitable activities</b>					
Various Annual Schemes		4,858	-	4,858	628
Other		43,082	-	43,082	15,340
<b>Total</b>		<b>52,329</b>	<b>7,142</b>	<b>59,471</b>	<b>30,735</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,559</b>	<b>(7,142)</b>	<b>3,417</b>	<b>(6,367)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(5,998)	188,052	182,054	188,421
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>4,561</b>	<b>180,910</b>	<b>185,471</b>	<b>182,054</b>

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Balance Sheet**  
**31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	(6,202)	180,910	174,708	179,718
<b>CURRENT ASSETS</b>					
Debtors	9	721	-	721	1,580
Cash at bank		11,363	-	11,363	1,956
		<u>12,084</u>	<u>-</u>	<u>12,084</u>	<u>3,536</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,321)	-	(1,321)	(1,200)
		<u>10,763</u>	<u>-</u>	<u>10,763</u>	<u>2,336</u>
<b>NET CURRENT ASSETS</b>					
		<u>10,763</u>	<u>-</u>	<u>10,763</u>	<u>2,336</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,561</u>	<u>180,910</u>	<u>185,471</u>	<u>182,054</u>
<b>NET ASSETS</b>		<u>4,561</u>	<u>180,910</u>	<u>185,471</u>	<u>182,054</u>
<b>FUNDS</b>	11				
Unrestricted funds				4,561	(5,998)
Restricted funds				180,910	188,052
<b>TOTAL FUNDS</b>				<u>185,471</u>	<u>182,054</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**Conradh na Gaeilge Boirche Iochtar**

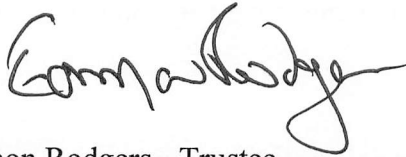
**Balance Sheet - continued**  
**31 December 2022**

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The trustees acknowledge their responsibilities for

- (a) complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- (b) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2023 and were signed on its behalf by:



Mr Eamon Rodgers - Trustee

The notes form part of these financial statements

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## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 4% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

### **Taxation**

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

### **Fund accounting**

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

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

**2. DONATIONS AND LEGACIES**

	<b>31.12.22</b>	31.12.21
	£	£
Donations	<b>5,886</b>	1,200
Grants	<b>56,502</b>	20,168
	<hr/>	<hr/>
	<b>62,388</b>	21,368
	<hr/> <hr/>	<hr/> <hr/>

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

	<b>31.12.22</b>	31.12.21
	£	£
FORAS	<b>5,800</b>	6,787
Newry & Mourne	<b>28,840</b>	-
DEARA	<b>1,221</b>	-
Coronavirus Job Retention Scheme	-	1,349
Cross Community Funding	<b>4,581</b>	4,993
An Ciste Funding	-	6,873
Oireachtas Na Gaeilge	-	166
Glor Na Ngael Teor	<b>16,060</b>	-
	<hr/>	<hr/>
	<b>56,502</b>	20,168
	<hr/> <hr/>	<hr/> <hr/>

**3. INVESTMENT INCOME**

	<b>31.12.22</b>	31.12.21
	£	£
Rents received	<b>500</b>	3,000
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.12.22</b>	31.12.21
	£	£
Depreciation	<b>7,142</b>	7,440
Support costs	<b>921</b>	4,947
	<u>          </u>	<u>          </u>
	<b>8,063</b>	12,387
	<u>          </u>	<u>          </u>

**Investment management costs**

	<b>31.12.22</b>	31.12.21
	£	£
Property repairs	<b>3,468</b>	2,380
	<u>          </u>	<u>          </u>
Aggregate amounts	<b>11,531</b>	14,767
	<u>          </u>	<u>          </u>

**5. NET INCOME/(EXPENDITURE)**

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

	<b>31.12.22</b>	31.12.21
	£	£
Depreciation - owned assets	<b>8,184</b>	7,693
	<u>          </u>	<u>          </u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	21,367	1	21,368
Investment income	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Total</b>	<u>24,367</u>	<u>1</u>	<u>24,368</u>
<b>EXPENDITURE ON</b>			
Raising funds	7,327	7,440	14,767
<b>Charitable activities</b>			
Various Annual Schemes	628	-	628
Other	<u>15,340</u>	<u>-</u>	<u>15,340</u>
<b>Total</b>	<u>23,295</u>	<u>7,440</u>	<u>30,735</u>
<b>NET INCOME/(EXPENDITURE)</b>	1,072	(7,439)	(6,367)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(7,070)	195,491	188,421

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
	<u>£</u>	<u>£</u>	<u>£</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(5,998)</u>	<u>188,052</u>	<u>182,054</u>

**8. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	253,797	797	3,455	258,049
Additions	<u>-</u>	<u>1,737</u>	<u>1,437</u>	<u>3,174</u>
At 31 December 2022	<u>253,797</u>	<u>2,534</u>	<u>4,892</u>	<u>261,223</u>
<b>DEPRECIATION</b>				
At 1 January 2022	75,249	381	2,701	78,331
Charge for year	<u>7,142</u>	<u>259</u>	<u>783</u>	<u>8,184</u>
At 31 December 2022	<u>82,391</u>	<u>640</u>	<u>3,484</u>	<u>86,515</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>171,406</u>	<u>1,894</u>	<u>1,408</u>	<u>174,708</u>
At 31 December 2021	<u>178,548</u>	<u>416</u>	<u>754</u>	<u>179,718</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>721</u>	<u>1,580</u>

<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<u>1,321</u>	<u>1,200</u>

<b>11. MOVEMENT IN FUNDS</b>		Net movement in funds	At 31.12.22
	At 1.1.22		
	£	£	£
<b>Unrestricted funds</b>			
General fund	(5,998)	10,559	4,561
<b>Restricted funds</b>			
Marine Park Building Development	188,052	(7,142)	180,910
<b>TOTAL FUNDS</b>	<u>182,054</u>	<u>3,417</u>	<u>185,471</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	62,888	(52,329)	10,559
<b>Restricted funds</b>			
Marine Park Building Development	-	(7,142)	(7,142)
<b>TOTAL FUNDS</b>	<u>62,888</u>	<u>(59,471)</u>	<u>3,417</u>

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	(7,070)	1,072	(5,998)
<b>Restricted funds</b>			
Marine Park Building Development	195,491	(7,439)	188,052
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>188,421</u>	<u>(6,367)</u>	<u>182,054</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,367	(23,295)	1,072
<b>Restricted funds</b>			
Marine Park Building Development	1	(7,440)	(7,439)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>24,368</u>	<u>(30,735)</u>	<u>(6,367)</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

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**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	(7,070)	11,631	4,561
<b>Restricted funds</b>			
Marine Park Building Development	195,491	(14,581)	180,910
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>188,421</u>	<u>(2,950)</u>	<u>185,471</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,255	(75,624)	11,631
<b>Restricted funds</b>			
Marine Park Building Development	1	(14,582)	(14,581)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>87,256</u>	<u>(90,206)</u>	<u>(2,950)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,886	1,200
Grants	56,502	20,168
	<hr/>	<hr/>
	62,388	21,368
<b>Investment income</b>		
Rents received	500	3,000
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>62,888</b>	<b>24,368</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Long leasehold	7,142	7,440
<b>Investment management costs</b>		
Property repairs	3,468	2,380
<b>Charitable activities</b>		
Summer Scheme Assistants	2,203	-
Mother & Toddler Group	-	360
Youth club costs	2,655	-
	<hr/>	<hr/>
	4,858	360
<b>Other</b>		
Contract Workers	32,049	11,046
Cleaning costs	41	695
Activity Costs	6,942	3,245
Waste Removal	350	100
Fixtures and fittings	259	73
Carried forward	39,641	15,159

This page does not form part of the statutory financial statements

**Conradh na Gaeilge Boirche Iochtar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>Other</b>		
Brought forward	39,641	15,159
Computer equipment	783	181
	<u>40,424</u>	<u>15,340</u>
<b>Support costs</b>		
<b>Management</b>		
Light and heat	97	-
Print and stationery	638	-
Advertising	(169)	3,754
	<u>566</u>	<u>3,754</u>
<b>Finance</b>		
Bank charges	289	239
<b>Other</b>		
Sundries	1,133	1,154
<b>Governance costs</b>		
Accountancy and legal fees	1,591	68
Total resources expended	<u>59,471</u>	<u>30,735</u>
<b>Net income/(expenditure)</b>	<u>3,417</u>	<u>(6,367)</u>

This page does not form part of the statutory financial statements