

Comhairle na Gaelscolaíochta

Northern Ireland · Charity number 105808

Details

Status	Received
Company number	39115
Registered	2017-04-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Áras Na Bhfál - Áras Na Bhfál 202 Bóthar Na Bhfál - 202 Falls Roa Béal Feirste - Belfast Bt12 6ah BT12 6AH
Phone	02890321475
Email	eolas@comhairle.org
Website	www.comhairle.org

Activities

Purposes: To promote for the benefit of the public the development of all aspects of Irish-medium education in particular by: (1) The provision of assistance and advice in the establishment of schools. (2) Promoting the interests of persons connected with the schools and promoting standards of good practice within the schools (3) Liaising with and representing the views of other bodies with a view to the furtherance of Irish-medium education. Such groups including the Department of Education; Education and Library Boards; the Council for the Curriculum, Examination and Assessment; the Council for Catholic Maintained Schools and other educational bodies.

What the charity does: The advancement of education

How the charity works: Education/training

Who the charity helps: Children (5-13 year olds),Language community,Preschool (0-5 year olds),Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£843,347	£814,330	£-27,435	11

Trustees

Name	Role	Appointed
Dr Christopher Hayes		
Mr Aiden Mcvey		
Mr Ciarán Mccallan		
Mr Owain Philips		
Mr Paul Boyle		
Ms Aingeal Nic An Tsábhaisigh		
Ms Dara Keeve		
Ms Jacqueline Ní Fhearghusa		
Ms Leonne Ní Linsigh		
Ms Mairéad Mhig Uaid		
Ms Orla Flanagan		
Ms Rosie Kinnear		
Ms Áine Andrews		
Thomas Rogan		

Comhairle na Gaelscolaíochta

Northern Ireland - Charity number 105808

Accounts

COMPANY REGISTRATION NUMBER NI039115

CHARITY REGISTRATION NUMBER NIC105808

**COMHAIRLE NA GAELSCOLAÍOCHTA
(CHARITABLE COMPANY
INCORPORATED UNDER GUARANTEE)**

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2025

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

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COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number NIC105808

Company Registration Number NI039115

**Registered Office and
Operational Address** Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

**Board of Directors on the date
the Annual Report was approved** Ms Á Andrews
Mr S Ó Coinne
Dr T Rogan
Ms J Ni Fhearghusa
Ms O Flanagan
Mr C McCallan
Ms R Kinnear (appointed in December 2024)
Mr P Boyle (appointed in December 2024)
Dr C Hayes (appointed 1 April 2025)
Ms D Keeve (appointed 1 April 2025)
Ms M Mhig Uaid (appointed 1 April 2025)
Ms A M Nic An Tsabhaisigh (appointed 1 April 2025)
Mr O Phillips (appointed 1 April 2025)
Mr A Mc Vey (appointed 1 April 2025)

Chief Executive Officer Ms M Thomasson

Independent Auditor GMcG BELFAST
Chartered Accountants
& Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers Bank of Ireland
202 Andersonstown Road
Belfast
BT11 9EB

Danske Bank
Corporate Banking
P.O. Box 183
Donegall Square West
Belfast
BT1 6JS

Solicitors Department Solicitors Office
2nd Floor
Lanyon Plaza
7 Lanyon Pl
Belfast
BT1 3LP

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

THE CHAIRPERSON'S REPORT
For the Year Ended 31 March 2025

I am pleased and proud to present Comhairle na Gaelscolaíochta's Annual Report for 2024 - 2025.

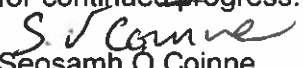
We reached a significant milestone in Comhairle na Gaelscolaíochta during 2024/2025 in terms of our governance, with the establishment of our refreshed board structure to help enhance the strategic oversight and reflect the diverse skills and experiences needed to guide our organisation forward. I am delighted to welcome our new board members from December 2024 and January 2025, each of whom brings valuable expertise in a wide range of areas and a deep dedication to our mission. Their contributions are already shaping a stronger, more effective organisation, and I look forward to seeing the further impact the board can make. I would like to thank Steve Mungavin from the Chief Executive's Forum for guiding the organisation in this area of work and for his continued support.

Comhairle na Gaelscolaíochta has developed a new Corporate Plan for 2025 – 2030 and we were grateful to be able to share that with the sector. This Corporate Plan is ambitious and we look forward to planning for and implementing it on an annual and incremental basis. We will only achieve that through our close working relationships with all the stakeholders in the sector and in the general area of education. We hope that our work with organisations like Altram, An tÁisaonad, CCEA, CCMS, Conradh na Gaeilge and Foras na Gaeilge will continue. I thank the IMIE team within the Department of Education for their continued support, as well as the support of the Acting Permanent Secretary, Ronnie Armour (and his predecessor, Mark Browne). This support is greatly appreciated and we look forward to strengthening that work through the development of a Partnership Agreement in 2025/26.

The Irish-medium sector continues to grow and I am delighted that Comhairle na Gaelscolaíochta remains at the heart of that sector advocating and working in areas such as teacher supply, resources, support for IM pupils with additional or special educational needs and accommodation. Further research published and commissioned by Comhairle na Gaelscolaíochta during the year further strengthens and supports the need for further investment in our sector. This research gives us an excellent benchmark and we are grateful to Stranmillis University College, St. Mary's University College Belfast and University College Cork who carried out those pieces of work so diligently and to such a high standard. The Irish-medium Education (IME) sector continues to demonstrate remarkable resilience, creativity, and strong leadership. Comhairle na Gaelscolaíochta is proud to work alongside so many committed partners, organisations, and individuals who champion first class immersion education through the medium of Irish in our communities. Their efforts are central to our shared vision of a vibrant, sustainable and inclusive future for Irish-medium Education.

I want to thank all those who contribute and support our mission from our schools, principals, teachers, assistants, auxiliary staff, parents, boards of governors, our own board members, our staff, the Department of Education, our sectoral partners and supporters. Together, we are building a sustainable future that delivers for our young people being educated through the medium of Irish in our schools.

I would like to extend my thanks to our team led by Maria Thomasson, CEO. Their dedication, innovation, and tireless efforts have ensured that we not only met our goals but often exceeded expectations, all while navigating what can be a complex and changing environment. Their work is central to our organisation, and their achievements this year have laid solid foundations for continued progress.


Seosamh Ó Coinne
Chairperson

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

THE CHIEF EXECUTIVE'S REPORT
For the Year Ended 31 March 2025

I am pleased to present the 2024/25 Annual Report of Comhairle na Gaelscolaíochta. Comhairle na Gaelscolaíochta has had another very successful year delivering on the great majority of its key business objectives in relation to the growth, development and consolidation of the Irish-medium education sector.

Throughout the year, Comhairle has worked closely with its strategic sectoral partners, particularly Foras na Gaeilge, Altram, An tÁisaonad, Gaeloideachas, COGG, Iontaobhas na Gaelscolaíochta and the Boards of Governors of schools and nursery units to increase the number of children and young people attending Irish-medium (IM) schools. Irish-medium education (IME) aims to ensure IM pupils achieve excellent educational outcomes as fluent bilinguals in Irish and English with all the proven educational, cognitive and social benefits that arise from (early) bilingualism.

This year has seen an overall growth in pupils entering IME in general with an exponential growth again at post-primary level. According to NISRA statistics, currently 7,598 pupils attend IME at all levels, while 2,010 attend IM post-primary education. This represents growth of 8.3% at post-primary level in the past five years since 2019/20 and overall sectoral growth of 2.5% in the same period.

During 2024/25, we warmly welcomed Minister Givan's approvals to establish four new IM statutory nursery provisions at Gaelscoil na Daróige, Derry, Bunscoil an Traonaigh, Lisnaskea, Gaelscoil na mBeann, Kilkeel and Gaelscoil na Speiríní, Draperstown. The establishment of these new provisions is crucial to the long-term sustainability of each of the four schools in question and was well received by the individual school communities and the wider IME sector.

The continued growth and demand for IM education is a testament to the hard work of Comhairle na Gaelscolaíochta and, most importantly, the enduring dedication and commitment of volunteer parents, governors, leaders and educators across the Irish-medium education sector.

September 2024 saw the establishment of a second Specialist Provision in Mainstream Schools (SPiM) at Coláiste Feirste, Belfast and the first IM SPiM outside Belfast was opened at Gaelcholáiste Dhoire, Dungiven. We continued to advocate for the establishment of a regional network of SPiMs across the Irish-medium sector to ensure that no parent has to choose between accessing IME or the appropriate support for their child.

Our relationships with other sectoral bodies have also been strengthened during this period. Our continued close collaboration with the Council for Integrated Education (NICIE), is now supporting the establishment Scoil na Seolta, the first integrated, Irish-medium primary provision in East Belfast which will open its doors to Rang a 1 pupils in September 2025.

We continued to work with our strategic partners of the Council for Catholic Maintained Schools (CCMS) to assist and advise in the strategic development of new Irish-medium education (IME) units within the Catholic maintained sector. We also worked collaboratively throughout the year with partners in the Education Authority, CSSC and GBA to support IME provision in the controlled and voluntary grammar sectors.

Work continued with partners across the wider education sector such as CCEA to advocate for the needs of IM pupils in relation to curriculum and assessment and with the Education Authority to seek to ensure effective and appropriate Teacher Professional Learning (TPL) opportunities for practitioners in IM schools.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**The CHIEF EXECUTIVE'S Report (Cont'd)
For the Year Ended 31 March 2025**

We have continued to work closely with our colleagues in the Department of Education (DE) and with the Irish-medium and Integrated Education (IMIE) team in particular to progress work on the Partnership Agreement and to advance the foundational work required to produce an IM Strategy within DE.

We have established sound working relationships with the Permanent Secretary and across multiple directorates within the department including IID, SEN, Inclusion and Curriculum to agree a strategic approach in tackling long-standing issues facing the sector. These include but are not limited to the following: teacher recruitment and retention, teaching and learning resources, Teacher Professional Learning opportunities for IM leaders and practitioners, linguistically appropriate SEN support and services, Area Planning as well as the accommodation and infrastructure deficit within the IME sector.

In February 2025, Minister Givan approved our proposal to establish a much needed IME Strategy and work is now underway. It is hoped that, once complete, this IME Strategy will provide a strategic roadmap to develop and support the sector in the years ahead. We have advocated tirelessly for the needs of the IME sector to ensure the voice of Irish-medium schools is at the heart at every single conversation.

In September 2024, we hosted our annual conference which was the highlight of the year and, with excess of 200 IM leaders, practitioners and colleagues from DE/EA/CCEA/Altram/An tÁisaonad/Foras na Gaeilge/Gaeloideachas and COGG in attendance, it was our largest and most successful conference to date.

We used this year's conference as an opportunity to launch a newly commissioned piece of research entitled, 'Core Competencies in Irish-Medium Education: A Framework for Learning and Professional Development for Practitioners.' This piece was funded using A Fair Start funding and was authored by St. Mary's University College Belfast and University College Cork.

We were delighted to be in receipt of A Fair Start funding again in 24/25. This additional resource allowed us to commission further research from Stranmillis University College entitled 'Teacher Workload in the Irish-medium Sector-Evidential Insights', as well as a piece from Queen's University Belfast examining the impact of class sizes on language acquisition in the immersion (IM) classroom.

This additional funding also enabled us to employ an additional staff member again this year. This officer has overall responsibility for the implementation of the IM specific recommendations contained within the A Fair Start report and whose skills and experience as an IM practitioner, augment the work of the Senior Management Team within the organisation. We also continued our campaign to encourage post-primary pupils in both IM and EM schools to consider a career in the IME sector in order to address the teacher recruitment and retention crisis within the sector.

In May 2024, we launched a piece of Research entitled, 'A Conditions Survey of Irish-medium Schools', which highlighted the deficiencies in accommodation and infrastructure across the school estate as a result of systemic under investment by the Department of Education.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**The CHIEF EXECUTIVE'S Report (Cont'd)
For the Year Ended 31 March 2025**

In November 2024, Orla Nig Fhearraigh, Senior Education Officer with Comhairle na Gaelscolaíochta authored a report entitled 'The Provision for Special Educational Needs and Disabilities in the Irish-medium Education Sector'. This research which was written in consultation with the sector and other stakeholders highlights the systemic challenges related to the provision of linguistically appropriate support for IM pupils with special or additional learning needs. Included in the report are clear recommendations which, if implemented, would seek to ensure equity of support for IM pupils with their counterparts in the English-medium sector.

In February 2025 we hosted a research symposium at the Long Gallery at Parliament Buildings where we presented the findings of a research paper entitled, 'Reviewing the Review-An Audit into the Review of Irish-medium Education (2008) to a wide range of stakeholders including politicians and representatives from across the education sector including EA, CCEA, NICIE, GBA, CSSC, Stranmillis etc.

This report highlighted DE's lack of progress on the implementation of all of the original 24 recommendations listed in the original 2008 Review of Irish-medium Education.

As an organisation, we continued on a journey of improvement, review and reflection at board and executive level. This process, facilitated by Steve Mungavin from the Chief Executive's Forum has allowed us to deeper understand and crystalise the role of CnaG and those of our strategic partners. This work culminated in the creation of a new Corporate Plan 2025-30. This process provided us with a welcome opportunity to reset the role of Comhairle na Gaelscolaíochta so that we may focus our efforts as strong and effective advocates for the IME sector.

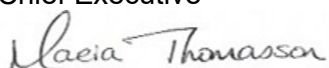
In autumn 2024 we embarked on a very successful public recruitment campaign for new board members to replace those members who had come to the end of their term with Comhairle. We were delighted to welcome five new members to board in spring 2025.

I would like to take this opportunity to thank all the voluntary directors of Comhairle na Gaelscolaíochta, past and present, for their willingness to give freely their time, advice and expertise on the board and for their support of me personally in my role as CEO.

I also thank sincerely and recognise the hard-working and committed staff of Comhairle na Gaelscolaíochta for all their efforts in delivering on our aims and objectives, assisting the development of our sector and improving the lives and prospects for all children and young people across the IME sector.

I wish to particularly thank and acknowledge the Chair of CnaG, Seosamh Ó Coinne, who will step down from the role in summer 2025, for his unending support and commitment to the board of CnaG, to myself and the executive team at CnaG. Seosamh has been most generous with his time, he has offered advice freely and unreservedly and has continued to support, enhance and develop the Irish-medium sector for pupils, parents and staff this year and he will be greatly missed from the board of Comhairle na Gaelscolaíochta.

MS M THOMASSON
Chief Executive



DATE: 19 June 2025

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS
For the year ended 31 March 2025**

The Directors of Comhairle na Gaelscolaíochta, who are also Trustees of the charitable company for the purposes of charity law, present their report and the audited financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FRoM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

Comhairle na Gaelscolaíochta (CnaG), is a charitable company incorporated under guarantee (Company Registration Number: NI039115). The charity is recognised by HM Revenue & Customs as a charitable body for taxation purposes and became registered with the Charity Commission for Northern Ireland on 3 April 2017 (Charity Registration Number: NIC105808).

Reference and administrative details are shown on page 1 of the annual report.

The responsibility for day to day management of the charitable company during the year was delegated to the Chief Executive Officer, Ms M Thomasson.

The Directors who served the charity during the year were as follows:

Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin (resigned 20 June 2024)
Mr P M O'Doherty (resigned 19 March 2025)
Mr D Ua Bruadair (resigned 19 February 2025)
Mr P A Ó Mianáin (resigned 19 February 2025)
Dr T Rogan
Ms N Toman (resigned 5 December 2024)
Ms J Ni Fhearghusa
Ms O Flanagan
Mr C McCallan
Ms R Kinnear (appointed December 2024)
Mr P Boyle (appointed December 2024)

The company is limited by guarantee and therefore no Directors had interests in share capital.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2025**

Structure, Governance & Management

Governing Document and Organisational Structure

The company was established in August 2000 under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. The company was set up by the Department of Education to promote, facilitate and encourage Irish-medium education in Northern Ireland in a co-ordinated, planned, educationally efficient and cost effective manner. In 2011/12 CnaG became designated as a Non-Departmental Public Body.

Directors

New Directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. They are free to discuss any issue with other Directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role. Training has also been conducted in conjunction with CEF for incoming and existing board members in April 2025.

The Board of Directors is made up of individuals with varying knowledge and expertise giving the charity a breadth of skills to help achieve its aims and objectives. New appointments are made to address particular areas of knowledge or skill:

- Business planning and management;
- Public administration, corporate governance and accountability;
- Accountancy / financial monitoring;
- Public relations;
- Language planning.

The interests of the Irish-medium sector are represented by the number of nominating bodies who choose individuals to sit on the board along with chosen Principals, Teachers, Governors, Trustees and parental representatives from the sector.

The Directors who served during the year are detailed on page 6.

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 22 to 35.

The Board of Directors has reviewed details of any other directorships held by Directors and do not perceive there to be any conflicts with management responsibilities. Should any conflict arise procedures are in place to ensure this does not affect the decision making process.

Background

The charity was established in 2000 by the Department of Education with the following aims:

- To promote, facilitate and encourage Irish-medium education and schools in Northern Ireland.
- To do this in a planned, educationally efficient, and cost-effective way.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2025**

Structure, Governance & Management (Cont'd)

Accounting Officer

Ms M Thomasson was the Accounting Officer during the period of these financial statements.

Sickness Absence Data

For all staff throughout the year, the number of possible working days was 2,901 (2024: 2,707). The number of sick days totalled 239 (2024: 67). Hence, the non-attendance rate was 8.24% (2024: 2.48%).

Personal Data Related Incidents

There were no incidents of personal data lost during the year.

Risk management

The Board strives to follow best practice in the public sector and works in conjunction with its sponsoring branch within the Department of Education, following its advice and recommendations. The charity provides the Department of Education with reports and updates regarding internal controls and governance matters and there are regular governance and accountability meetings with the Department of Education.

Further information regarding Internal Controls and Risk Management is included in the Governance Statement on pages 22 to 35.

Aims, Objectives and Activities

The mission of the charity is to promote, facilitate and encourage all aspects of Irish-medium education (IME) through:

- (1) The provision of assistance and advice in the establishment of schools.
- (2) Promoting the interests of persons connected with the schools and promoting standards of good practice within the schools.
- (3) Liaising with and representing the views of other bodies with a view to the furtherance of IME. Such groups include the Department of Education, the Education Authority, the Council for the Curriculum, Examination and Assessment, the Council for Catholic Maintained Schools and other educational bodies.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2025**

Aims, Objectives and Activities (Cont'd)

This is achieved through the implementation of the following key objectives:

- To provide advice, assistance and information in relation to IME to voluntary, private sector and public bodies, to groups seeking to establish Irish-medium schools and units to established schools.
- To promote, facilitate and encourage the development of IME and schools in Northern Ireland in a co-ordinated, planned, educationally efficient and cost-effective manner.
- To advise, either alone or in conjunction with other bodies and institutions, on the development of curriculum materials for IME.
- To identify the training needs of the IME sector and, in conjunction with the Education Authority, to contribute to the development of training modules specific to the needs of Principals, Teachers and Boards of Governors in relation to the management and delivery of Irish-medium education.
- To advise the Department on issues relating to the supply of adequate numbers of suitably trained teachers for Irish-medium schools.
- To identify and access sources of additional funding to support the development of IME.

Achievements and Performance 2024/25

This section is a summary of what has been achieved throughout the year in accordance with the Comhairle na Gaelscolaíochta Business Plan objectives and Corporate Vision for 2024/25. It is the assessment of DE, who evaluate our Business Plan, that 19 out of 21 objectives were either achieved in full or substantially or are likely to be achieved. The objectives that were not achieved relate largely to areas that are outside the control of Comhairle na Gaelscolaíochta.

Status Descriptor	CnaG Assessment		DE Assessment	
	Number	%	Number	%
Achieved	16	76	15	71
Substantially achieved	3	14	3	14
Likely to be achieved but with some delay	0	0	1	5
Not achieved	2	10	2	10
Total	21	100	21	100

Business Plan Objective: DE Strategic Priority 1 - CHAMPIONING the needs and aspirations of all our children and young people and the positive impact of education.

- Engagements with relevant stakeholders to progress recommendations in Comhairle na Gaelscolaíochta 2023 paper on effective teacher supply.
- Engagements with post-primary schools to raise awareness of job opportunities within IM sector.
- Facilitation of ongoing marketing campaign, both online and via printed materials on job opportunities in IM sector.
- Representation at meetings of DE ITE Working Group.
- Publication and dissemination of employment opportunities via newsletter, website, and social media.
- Responses submitted to all relevant DE consultations i.e. Review of NI Curriculum, End-End Review of SEND, School Improvement et

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2025**

Achievements and Performance 2024/25 (Cont'd)

- Advice and recommendations made as necessary throughout the year to DE when sought.
- Engagements held with DE teams to increase awareness on IME needs.
- New IM preschool provision, Naíscoil an Phiarsaigh, Waterside, Derry, has registered with PSEP programme.
- Naí/Scoil na Seolta will open R1 in September 2025.
- A multifaceted marketing campaign throughout the community was delivered. Several school-catchment areas were prioritised: Bunscoil Mhic Reachtain (North Belfast), Gaelscoil na Móna (West Belfast), Gaelscoil an tSeanchaí (Magherafelt) & Bunscoil an Traonaigh (Lisnaskea). Collectively, they experienced 909% growth; however, Gaelscoil na Móna did not experience an increase in enrolment numbers – 33% drop.
- Consideration given to Children's Services Co-operation Act in all Comhairle na Gaelscolaíochta work particularly SEN.

Business Plan Objective: DE Strategic Priority 2 - HELPING the needs and aspirations of all our children and young people and the positive impact of education.

- Facilitation of IM Principals' Forum each term.
- Advice, guidance and support given on adhoc basis as necessary.
- Consultation carried out with principals on all relevant policy & research matters.
- Facilitation of research dissemination events in September 2024 (Comhdháil CnaG) and February 2025 (Review of the Review).
- Monthly newsletter disseminated with effective practice.
- Publication of Comhairle na Gaelscolaíochta paper on SEN in IME in November 2024.
- Regular meetings with DE, via End-to-End Review of SEN to identify required IM provision.
- Attendance at all DE stakeholder events via End-to-End Review.
- Supported establishment and facilitation of first meeting of DE SENIM working group.
- Publication of Comhairle na Gaelscolaíochta paper on SEN in IME in November 2024.
- Regular meetings with DE, via End-to-End Review of SEN to identify required IM provision.
- Attendance at all DE stakeholder events via End-to-End Review.
- Supported establishment and facilitation of first meeting of DE SENIM working group.
- Representation on EA SEND PAG to identify required IM provision.
- Adhoc meetings with EA on required IM SEN provision.
- Adhoc meetings with EA on required IM SEN provision via SEND placements.
- Representations made to EA on behalf of the sector in relation to SEND placements.
- Consideration of IM requirements regarding SEND Placements via Area Planning fora.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2025**

Achievements and Performance 2024/25 (Cont'd)

Business Plan Objective: DE Strategic Priority 3 - INSPIRING the needs and aspirations of all our children and young people and the positive impact of education.

- Engagements with relevant departments within DE to raise awareness of IM-specific needs.
- Presentations given to DE and other relevant stakeholders to raise awareness of needs of sector.
- Responses submitted to all relevant consultations and policy areas shared with Comhairle na Gaelscolaíochta to identify IM-specific provision required.
- As outlined above Naí/Scoil na Seolta will open R1 in September 2025 – first Integrated Irish-medium primary school.
- Engagement with EA regarding potential IM initiatives via Peace Plus funding.
- Attendance at relevant stakeholder events relating to Shared Education/Peace Plus.

Business Plan Objective: DE Strategic Priority 4 - LEARNING the needs and aspirations of all our children and young people and the positive impact of education.

- Engagement with relevant stakeholders to bring forward findings in previous research reports funded through AFS.
- Consultation, engagements, and updates with the IM sector on progression made through AFS.
- CnaG facilitated an IM specific TPL conference for practitioners.
- Research launch and dissemination of project looking at the additional competences of Irish-medium practitioners with an assessment tool for professional development.
- A research project assessed the impact of class sizes on language acquisition in Irish-medium education, building on prior findings to identify measures for optimising outcomes.
- A training day for post-primary practitioners looking at an updated CLIL course with Breandán MacGearailt from the National University of Ireland, Galway.
- A study investigated the surplus workload of Irish-medium sector teachers, aiming to quantify and link additional responsibilities to hours worked.
- Dr Gearóid Ó Domagáin made relevant adjustments to the self-assessment tool (AFS 23/24) after feedback from individuals across the sector with the aim to launch it on EA learn early 2026.
- Engagement with summer Gaeltacht courses included talks and materials to promote careers in Irish-medium post-primary teaching to young Gaeilgeoirí.
- Workshops promoting careers in Irish-medium post-primary teaching were continued and expanded to include GCSE and A-Level students.
- Representations made in relation to IM specific areas throughout End-to-End Review of School Improvement.
- Consultations with IM principals regarding aims of End-to-End Review to ensure IM areas reflected.
- Consideration given to aims of End-to-End Review of School Improvement in all relevant discussions with EA etc.
- Minister approved work to begin on IME Strategy in February 2025.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2025**

Achievements and Performance 2024/25 (Cont'd)

Business Plan Objective: DE Strategic Priority 5 - DELIVERING the needs and aspirations of all our children and young people and the positive impact of education.

We want a sustainable education system which is appropriately resourced, works in partnership, invests in its workforce and is committed to excellence and equity

- A multifaceted marketing campaign throughout the community was delivered. Several school-catchment areas were prioritised: Bunscoil Mhic Reachtain (North Belfast), Gaelscoil na Móna (West Belfast), Gaelscoil an tSeanchaí (Magherafelt) & Bunscoil an Traonaigh (Lisnaskea). Collectively, they experienced 909% growth; however, Gaelscoil na Móna did not experience an increase in enrolment numbers – 33% drop.
- Regular engagements with EA to develop Governor Support Plan for IME, following identification of current gaps in support.
- Regular engagements with IM governors to deliver support and advice as necessary.
- Design of draft bespoke IM specific governor support module to be rolled out upon agreement.
- Formulation of draft Irish language policy.
- Regular meetings with EOT/IID and school visits facilitated by CnaG in relation to ongoing accommodation and site issues impacting IM schools.
- Copy of Conditions Survey on IM schools circulated among stakeholders.
- Currently, drafting an IM strategy to inform DE IM Capital Strategy.
- Engagements with all named stakeholders via relevant stakeholder groups i.e CCEA programme board, EA Cross-Organisational etc..
- Additional adhoc engagements throughout the year as required.
- Draft Corporate Plan in place since January 2025.
- Draft staff handbook in production with HeadsTogether (HR) which will be ratified at board and presented to IMIE team in 25/6
- Successful public and transparent recruitment campaign for new board members Autumn/Winter 24/5
- Draft Corporate Plan 25-30 presented to DE and the IME sector in Autumn/Winter 24/5
- Draft Procurement Policy in place (and in effect) which will form part of an internal Financial Handbook that will be ratified at board in 25/6.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2025**

Financial Review

The Department of Education core grant is the charity's principal source of funds. Expenditure in the year went towards the achievements and objectives detailed on pages 8 to 12. Funding levels have been confirmed at a similar level for the year ended 31 March 2025.

The results for the year are set out on pages 42 to 64. The charity returned net incoming resources before actuarial movements of £29,017 for the year (2024 – net outgoing of £673). The results for the year are in line with budgets.

At 31 March 2025 the charity had total General Funds of £25,093 (2024 - £19,829) and total Restricted Funds of £31,191 (2024 - £14,438).

As CnaG is in the Public Sector and follows the guidance found in Managing Public Money NI (MPMNI) the Directors are obliged to keep the holding of reserves to a minimum. CnaG will draw down sufficient funds each month to match the budgeted expenditure from the Department of Education and the level of free reserves is kept low, generally less than four weeks expenditure.

At 31 March 2025 the charity held free reserves of £25,093 (2024 - £19,829) which represents approximately eight days' expenditure.

The accounting policy on pension costs included in Note 2 and the information in Note 14 of the financial statements provide details of how pension assets and liabilities have been accounted for.

Payments to Suppliers

CnaG is committed to the prompt payment of suppliers in accordance with guidance issued by the Department of Finance. Payment is due within thirty days of receipt of an undisputed invoice.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

CnaG continues to be classified as a Non-Departmental Public Body.

Employees

CnaG aims to promote the involvement of all its employees in its aims and performance. The development of effective employee communication and consultation has continued as part of improving best practice within the organisation.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2025**

Directors' Responsibility Statement

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- it maintains a Fraud Prevention Policy and Response Plan;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained, and financial information used by the charitable company or used for publication is reliable; and
- that the charitable company complies with relevant laws and regulations.

The financial statements have been prepared under a direction issued by the Department of Finance insofar as those requirements are appropriate.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2025**

Statement of Disclosure of Information to Auditor

So far as each person who was a director at the date of approving of this report is aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

Registered Office:
Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

By order of the Board


MR S O COINNE
Director

DATE: 19 June 2025

Registered as a charity No. NIC105808

Registered in Northern Ireland No. NI039115

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES
For the year ended 31 March 2025**

CnaG is required to prepare a statement of accounts for each financial year in accordance with the accounts direction given by the Department of Education (DE) and with the approval of the Department of Finance (DoF).

The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of CnaG's activities at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- Observe the accounts direction issued by DE, including the relevant accounting and disclosure requirements, and supply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going concern basis, unless it is inappropriate to presume that the body will continue in operation.

Ms M Thomasson is the Accounting Officer. Her relevant responsibilities as Accounting Officer include responsibility for the propriety and regularity of the finances for which they are answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Office Memorandum issued by the Northern Ireland Department of Finance, the guidance contained within 'Managing Public Money Northern Ireland' also issued by DoF.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT
For the year ended 31 March 2025

Audited Remuneration and Pension Entitlements – Senior Staff

The following section provides detail of the remuneration and pension interests of the Directors and senior staff of CnaG.

No members of the Board of Directors received any remuneration during the year.

The following details represent the cost of the Chief Executive to the charity:

Employee	2024-25					2023-24				
	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000
Ms M Thomasson	60-65	-	-	16	75-80	55-60	-	-	16	70-75

* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument.

Fair Pay Disclosures (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in CnaG in the financial year 2024-25 was £60,000 - £65,000 (2023-24: £55,000 - £60,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2025

Fair Pay Disclosures (Audited Information) (continued)

Median Earnings

The ratio of the highest paid director to the interquartile range within the workforce was:

2024-25	25th percentile	Median	75th percentile
Total remuneration (£)	35,740	43,619	46,465
Pay ratio	1.56:1	1.28:1	1.20:1

2023-24	25th percentile	Median	75th percentile
Total remuneration (£)	25,071	42,001	45,955
Pay ratio	2.20:1	1.31:1	1.20:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

For 2024-25 and 2023-24, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2024-25, no employees (2023-24: none) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £25,000 to £63,000 (2023-24: £21,000 to £56,000).

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) Salary and allowances, and
- b) Performance pay and bonuses

Of the highest paid director and of their employees as a whole.

The percentage changes in respect of CnaG are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2024-25 v 2023-24	2023-24 v 2022-23
Average employee salary and allowances	5.51%	6.65%
Highest paid director's salary and allowances	8.00%	0.00%

* No performance pay or bonuses were payable to the highest paid director in these years.

Core Exit Packages

There are no core exit packages for CnaG.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2025

Staff Profile, Turnover, Remuneration (audited) and Sickness Absence

During 2024-25 CnaG had 12 staff, all on payroll, and as at 31 March 2025 the number employed was 11 comprising 7 males and 4 females. The profile of the Directors of the company at that date was 3 male and 3 female.

Staff turnover for the year 2024-25 was 9% (2023-24 was 37%).

Remuneration Policy

The remuneration of senior staff members is set according to agreed NJC Scales.

Staff Costs

	2025	2024
	£	£
Wages and salaries	454,685	444,561
Social Security costs	44,314	39,932
Pension costs	<u>81,428</u>	<u>78,870</u>
	<u>580,427</u>	<u>563,363</u>

Average Number of Persons Employed

	2025	2024
Number of staff	11	11

Sickness Absence

CnaG has an overall average number of days lost through sickness of 14.9 days lost per employee in 24/25 (23/24 – 5.0).

During 2024-25, CnaG had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Pension Benefits

CnaG participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The NILGOSC scheme is a funded benefit plan with benefits up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings Scheme. NILGOSC maintain a fund to provide for the payment of current and prospective benefits to members of the scheme. In order to ensure that this objective is achieved, the Committee must determine a suitable investment strategy, which provides both a high return on investments and an acceptable level of risk.

Employee contribution rates are based on pensionable pay and are in the range 5.5%-10.5%. For 2024-25 the rates were as follows:

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2025

Band	Range	Contribution Rate
1	£0 - £18,000	5.5%
2	£18,001 - £27,700	5.8%
3	£27,701 - £46,300	6.5%
4	£46,301 - £56,300	6.8%
5	£56,301 - £111,700	8.5%
6	More than £111,700	10.5%

The employer contribution rate for 2024-25 was 19%.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80th of the employee's final year pensionable pay for each year of service and an automatic tax free lump sum of three times their pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60th of final pensionable pay ended 31/03/2015 when a CARE pension scheme started on 01/04/2015 (LGPS (NI) 2015 scheme). Additional Voluntary Contributions (AVC) can be paid through the NILGOSC in-house AVC provider, Prudential.

Further details about the NILGOSC pension scheme can be found at the website www.nilgosc.org.uk and note 14 to the financial statements.

Audited Information

Employee	Accrued pension at pension age as at 31/3/25 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/25 £'000s	CETV at 31/3/24 £'000s	Real increase in CETV £'000s
Ms M Thomasson	7	2	85	65	15

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applied. The CETV figures, and the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NILGOSC pension arrangements and for which the CS vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2025**

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

McCloud Remedy

Discrimination identified by the courts in the way the 2015 pension reforms were introduced must be removed by the Department for Communities. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. This is known as the 'McCloud Remedy' and will impact many aspects of the Local Government Pension Scheme.

NILGOSC has been actively working through the implementation of the Remedy and continues to rectify benefits on member files where eligibility and the calculation of additional benefits amounts for members has been fully established. Where possible, NILGOSC has included any adjustment in the accrued current pension value and the CETV for 2025. The 2024 pension and CETV values have not been recalculated to reflect the McCloud Remedy as any adjustment is a fluctuating amount until the time pension benefits are taken. For clarity, the CETV growth between 2023/24 and 2024/25 will include any provisional McCloud underpin, where relevant. McCloud provisional underpin adjustments will be included in the annual disclosed CETV values going forward as a matter of standard practice.

At this stage allowance has not yet been made within CETVs for this remedy. More information on the McCloud remedy can be found on the NILGOSC website <https://nilgosc.org.uk/employers/administering-the-scheme/mccloud-remedy/>.



MS M THOMASSON
Accounting Officer

DATE: 19 June 2025

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT
For the year ended 31 March 2025

Introduction

Comhairle na Gaelscolaíochta (CnaG), which was established in 2000, is a company limited by guarantee, and not having share capital. CnaG has charitable status and has been deemed as a charity by the Charity Commission for Northern Ireland and was officially registered on 4th April 2017. The constitution of CnaG is set out in its Memorandum & Articles of Association.

Although CnaG is a non-statutory body and a charity, it receives its core funding through grant-in-aid from the Department of Education (DE) under the powers contained within Article 89 (2) of the Education (Northern Ireland) Order 1998. As a result of the fact that the organisation's funding comes wholly from DE, CnaG was designated as a Non-Departmental Public Body (NDPB) in January 2011 and as a result additional disclosure requirements and reporting are required to reflect this designated status.

Scope of responsibility

The role of CnaG is to promote Irish-medium education (IME) and to perform a wide range of roles in facilitating the development of IME for the public benefit. IME brings additional public benefits relating to community development and empowerment, cultural tolerance and diversity, bilingualism and the associated benefits that come with that to name a few. Our vision is the establishment of a viable network of sustainable IME schools, from pre-school to secondary level delivering excellence in education, at the heart of developing language communities.

We have worked extensively and diligently this year to reset and refocus our role as an organisation. This work culminated in the drafting of a draft Corporate Plan for CnaG 2025-2030.

Strategic Aims

IME aims to ensure Irish-medium (IM) pupils achieve excellent educational outcomes as fluent bilinguals in Irish and English with all the proven educational, cognitive and social benefits that arise from (early) bilingualism.

This year has seen an overall growth in pupils entering IME with an exponential growth again at post-primary level. According to NISRA statistics, currently 7,598 pupils attend IME at all levels, while 2,010 attend IM post-primary education. This represents growth of 8.3% at post-primary level since 2019/20 and overall sectoral growth of 2.5% in the same period.

This year again we availed of external funding, provided by Foras na Gaeilge, to allow us to implement a comprehensive marketing campaign prior to and during the enrolment period in Autumn 2024/January 2025.

During the course of the year, we also continued promoting the development of IM education and supported schools and pupils by advocating for the needs of the IME sector across a range of fora and with a range of stakeholders.

In May 2024 we launched a Conditions Survey of the Accommodation in the IME sector which starkly presented the massive underinvestment in the accommodation infrastructure across the IME school estate for decades.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

Strategic Aims (Cont'd)

In 2024/25, we once again received additional funding from DE to deliver outcomes associated with the 'A Fair Start' (AFS) Report.

As a result of this additional investment from the department, we commissioned and launched contemporary and important research in September 2024 relating to the additional competencies required by the IM practitioner as well as support materials for IM practitioners to develop their competency in the Irish language.

In November 2024, we launched a comprehensive paper entitled, 'The Provision for Special Educational Needs and Disabilities in IME' which gives a comprehensive overview of the current range of SEN in the sector, the lack of provision to address these challenges and various mitigation proposals.

In February 2025, we hosted an event in Stormont's Long Gallery where we launched a research piece entitled 'Reviewing the Review; An audit of the progress of the Review of IME 2008.'

We have worked hard throughout the year to continue to build positive and productive working relationships with colleagues in DE and across a wide range of education bodies. We have continued to put the specific and nuanced needs of the IM sector at the heart of every conversation.

Governance Framework

CnaG recognises that to deliver its strategic aims, objectives, and priorities successfully, it needs robust governance arrangements in place. Corporate governance is founded on laws, policies, processes, systems and behaviours and together they provide a system for the way in which an organisation is directed, administered and controlled.

CnaG's governance framework sets out the roles, responsibilities, and procedures for the effective and efficient conduct of its core activities. It also enables CnaG to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of CnaG's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically.

As a public body and designated NDPB, CnaG is committed to providing excellent governance, to be accountable for its decisions and activities, and to being transparent.

The aim of this statement is to ensure that information is provided as to how governance is effective within CnaG.

COMHAIRLE NA GAELSCOLAÍOCHTA (INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd) For the year ended 31 March 2025

Governance Framework (Cont'd)

Throughout 2024/25, CnaG continued to place a significant focus on the audit, review and refresh of current structures relating to corporate governance and financial management to improve outcomes and to ensure maximum efficiency. We are being assisted and guided in this process by the Chief Executives Forum (CEF) and HR specialists HeadsTogether.

As CEO and Accounting Officer I identified matters that required addressing and prioritised actions to do so. I had the full support of the CnaG Board in this. Matters included, but are not limited to, creation of a new Corporate Plan for CnaG 2025-30, Risk management, identification and mitigation across the organisation, updating and refreshing the CnaG staff handbook which included a range of policies, including for procurement; travel, performance and absence management.

We are embarking on an intensive training schedule with the Senior Management Team (SMT) and wider staff on the use and implementation of same across the organisation to ensure we are as effective and efficient an organisation as possible.

Significant time has been invested in prioritising this work as I recognise the importance of good governance.

Board and Sub-Committees Structure

On 19 February 2025, an extraordinary meeting was held where a resolution was ratified to allow the board of directors the ability to co-opt additional members onto the board in order to supplement the skillset and experience of the board.

From 1 April 2025, 2 additional directors will be co-opted onto the board of CnaG.

During 2024/25, the Board of Directors had up to 14 non-executive members representing a variety of different stakeholder interests. The board meetings are held on Thursdays in the months of April, June October and December. An AGM was held in July 2024 to sign the annual accounts and an extraordinary meeting was held on 19 February 2025 in order to ratify new appointees to board and a resolution to change the founding Articles of CnaG.

Mr Seosamh Ó Coinne is Chair of the organisation with the role of Deputy Chair yet to be filled.

Mrs Maria Thomasson is CEO of the organisation.

Structure of CnaG's Board of Directors

The structure of CnaG's Board draws representation from 5 nominating Bodies actively associated with the delivery of IME, 5 members nominated from the schools' base which covers pre-school, primary, post-primary, parent and governor sectors. There are two members appointed by the DE through the public appointments process who were appointed in December 2024.

The maximum number of 14 members can be seen in the composition of the Board below. The CEF has worked with the Chair and CEO to create an induction pack for new board members. Alongside this work is a review of the skills and experience of current board members with a view to recruiting for new members with the appropriate skills and experience.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

Structure of CnaG's Board of Directors (Cont'd)

A recruitment drive took place in Autumn/Winter 2024/5 and all vacancies on board have now been filled. Additionally, two new DE representatives were nominated to the CnaG board in December 2024.

Comhairle na Gaelscolaíochta	- 1 director (currently vacant)
Department of Education (DE)	- 2 new members appointed Dec 2024
IM Primary School Principal	- 1 director
IM Secondary School Principal	- 1 director (term ended on 19/2/25)
IM Pre-school leader	- 1 director
IM Governor	- 1 director (left board in July 2024)
IM Parent	- 1 director (term ended on 19/2/25)
IM in CCMS schools (CCMS)	- 1 director (term ended 19/3/25)
IM teacher training (NISC / UCET)	- 1 director
Irish-language sectoral interests (Foras na Gaeilge)	- 1 director (Chair)
IM in the south of Ireland (COGG)	- 1 director
IM Preschools (ALTRAM)	- 1 director
Total	13

Current Board Members

Áine Andrews	Altram
Seosamh Ó Coinne	Foras na Gaeilge (Chair)
Jacqueline Ní Fhearghúsa	COGG
Thomas Rogan	NI Colleges
Orla Flanagan	Primary
Ciarán Mac Ailín	Preschool
Rosie Kinnear	DE Appointment
Paul Boyle	DE Appointment
Dr Christopher Hayes	CnaG
Dara Keeve	CnaG
Mairead Mhig Uaid	CnaG
Aingeal Maire Nic An Tsabhaisigh	CnaG
Aiden McVeigh	CCMS
Owain Phillips	CnaG

Changes in Membership during the year 2024/25:

Members who left during the year:

Niall Ó Catháin	20/06/2024
Diarmaid Ua Bruadair	19/02/2025
Pádraig Ó Mianáin	19/02/2025
Paul O'Doherty	19/03/2025

Non-quorate Meetings:

There were no non-quorate meetings.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025

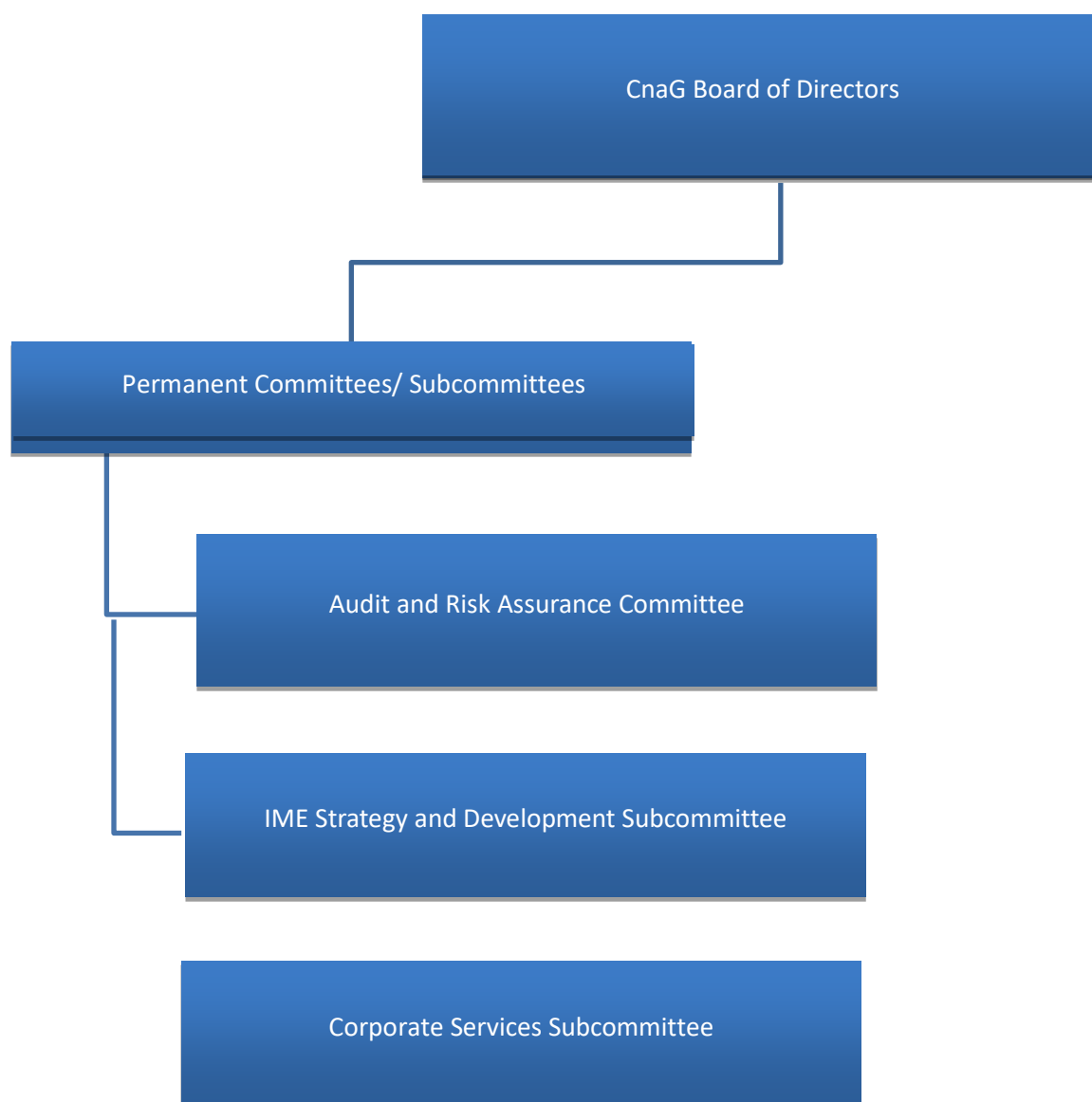
Board Members' attendance during 2024/25

Name	18/04/24	20/06/24	03/10/24	11/12/24	19/02/25 (Extra-ordinary meeting)	Total X / X
Seosamh Ó Coinne (Chair)	1	1	1	1	1	5/5
Niall Ó Catháin	1	1	N/A	N/A	N/A	2/5
Áine Andrews	1	1	1	1	0	4/5
Diarmaid Ua Bruadair	1	1	1	1	0	4/5
Pádraig Ó Mianáin	1	1	1	1	0	4/5
Paul O'Doherty	1	1	1	1	1	5/5
Thomas Rogan	1	1	1	1	0	4/5
Nuala Toman	1	1	1	0	N/A	4/4
Jacqueline Ní Fhearghúsa	1	1	1	1	0	4/5
Orla Flanagan	1	1	1	1	1	5/5
Ciarán Mac Ailín	1	1	1	1	0	4/5
Rosie Kinnear	N/A	N/A	N/A	N/A	0	0/1
Paul Boyle	N/A	N/A	N/A	N/A	1	1/1
Total attendance	11/11	11/11	10/10	10/10	4/11	46/53

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

Structure of Board Subcommittees



The Business Plan is the mechanism the Board of CnaG uses to establish how it will achieve its aims and objectives for the forthcoming twelve months. In its evolution and ratification this plan will be subject to many different layers of scrutiny from the staff, sub-committees and Board. All final versions can only be accepted after this scrutiny, ratification and adoption by the Board.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025

All sub-Committees terms of reference were formally reviewed by the Board in spring 2023.

In line with internal audit recommendations, CnaG has also been reviewing a range of policies as well as the role of board and structures and remit of individual sub-committees. A new, streamlined sub-committee structure was ratified by board on 18 April 2024 and came into effect in May 2024 which saw the reduction of 5 sub-committees to 3. New TOR were drafted for each committee and discussed/agreed at the first round of meetings. Chairs were also appointed at each of the first meetings of the sub-committees.

Audit and Risk Assurance Committee (ARAC)

In accordance with its terms of reference the Audit and Risk Assurance Committee (ARAC) oversees financial reporting and the effectiveness of financial and regulatory compliance, controls and systems reporting. In addition, the committee monitors the effectiveness of CnaG's internal audit function and reviews its material findings. This committee has a vital role in the oversight and monitoring of the annual Business Plan to ensure progress against actions is satisfactory throughout the year. This committee met 3 times during 2024/25. DE IA representatives were present at every meeting and an officer from the IMIE team attended two out of the three meetings.

The key role of the Audit and Risk Assurance Committee ensures that there are robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the Organisation. The Committee also reviews the effectiveness of the internal financial control systems and advises the Board and CEO on the strategic processes for internal control, accounting policies and the annual accounts.

The Committee throughout the year continued to review Corporate Risks to assure members that all risks were managed and mitigated accordingly.

In addition, the Committee reviewed the results of the internal audit report and the implementation of previous year's audit recommendations. The Committee advised and updated the Board on the internal and external audit reports received.

A summary report from the ARAC was presented to the Board by the chair of the committee following each meeting during the year.

Corporate Services Subcommittee

This committee met twice during in the year. Its function is to focus in greater detail on the financial, administrative and personnel issues in accordance with its terms of reference which are presented to the Board throughout the year. This committee also deals with all issues relating to staff and premises.

1. The Corporate Services Committee supports the Board and CEO (as Accounting Officer) by providing independent oversight of the performance and effectiveness of corporate services functions of CnaG i.e. all non-educational aspects including finance, HR, and assets such as IT and premises.
2. The Committee ensures that CnaG has effective corporate services in place to achieve its longer-term objectives and has no authority over operational decisions in CnaG which is managed by the Chief Executive.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

IME Strategy and Development Subcommittee

This committee met twice during the year. The function of this committee is to provide strategic oversight to the development of IME.

1. The Committee supports the Board and CEO (as Accounting Officer) by providing independent oversight of the development and implementation of CnaG's longer-term IME strategy and development including new schools.
2. The Committee ensures that CnaG has knowledge of the external environment and its impact on IME strategy and development to in place to achieve its longer-term objectives. The Committee has no authority over operational decisions in CnaG, which is managed by the Chief Executive.

Role of the Accounting Officer /CEO and Senior Management Team

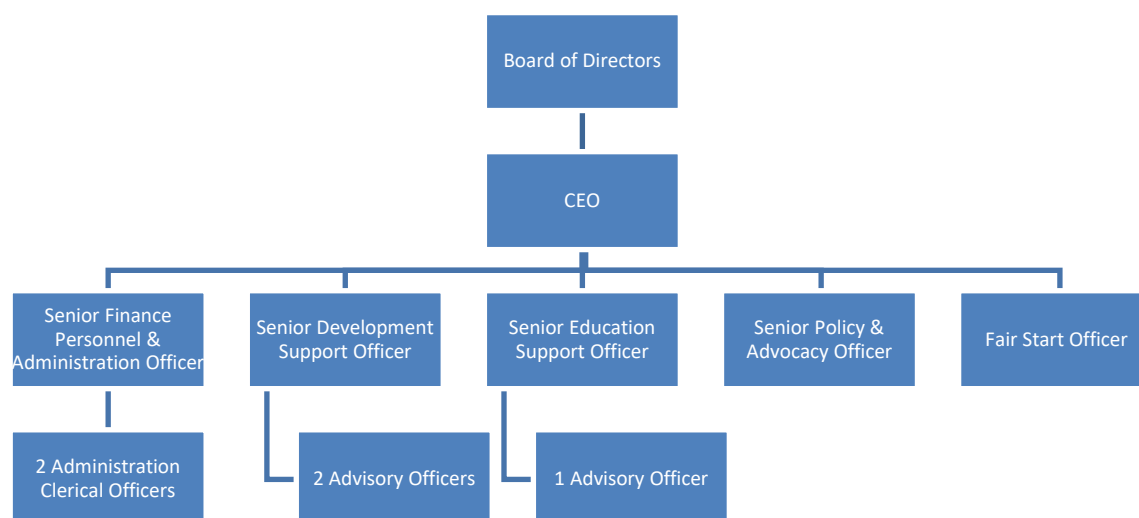
The CEO is the Accounting Officer for CnaG and is supported by SMT. SMT consists of, a CEO, Senior Corporate Services Officer, Senior Education Officer, Senior Development Officer and Senior Policy and Advocacy Officer plus a temporary post of a Senior Fair Start Officer. Support and assistance is given to the Board of Directors in a number of ways.

- Providing timely and accurate management information and activity reports to the Board.
- Developing actions and strategies in conjunction with relevant subcommittees of the Board.
- Implementing CnaG's agreed Business and Corporate Plans.
- Provision of other support by carrying out a range of additional support functions including representing IME, advising individuals and organisations about the on-going development of IME and promoting IME within the wider community;
- In relation specifically to the role of the Accounting Officer to act in accordance with guidance in CnaG's Management Statement and Financial Memorandum (MSFM);
- In relation specifically to the role of CEO to act in accordance with guidance in CnaG's MSFM.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

Organisational Chart of Comhairle na Gaelscolaíochta 2024/25



Relationship between Board of Directors and Accounting Officer

The Accounting Officer reports during the year to the Board of Directors. There are also informal arrangements in place which allow further reporting, if required. The Accounting Officer of CnaG is also responsible to the Minister of Education through its permanent secretary and to the Northern Ireland legislative Assembly for the propriety and regularity of use of all resources voted by the Assembly for educational and related purposes. In 2024/25 the Chair of CnaG along with the CEO & Accounting Officer and Senior Corporate Services Officer met with the Permanent Secretary (DE) at Governance and Accountability Review (GAR) meetings twice in May and November 2024.

Compliance with Corporate Performance Code

I can confirm that throughout 24/25, CnaG continued to comply with the Corporate Governance in Central Government Departments Code of Good Practice NI 2025.

Conflicts of Interest

Comhairle na Gaelscolaíochta understands and accepts the potential risks to the organisation as a result of Conflicts of Interests. We are particularly aware, in the context of a relatively small Irish language community, that those risks are heightened for an organisation such as ours. As such, CnaG records Conflicts of Interest at each sub-committee and board meeting, it is a standing item on the Board Agenda, and Directors leave the meeting when any discussion is taking place which may lead to a conflict of Interest.

In line with internal audit recommendations, our reviewed Conflict of Interest Policy was ratified at board on 18 April 2024. We also included specific workshops on identifying and effectively managing conflicting interests at board and senior management training days with CEF throughout 2024/25.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

Assessment of Board Performance

The Chair and CEO arranged for board and senior officer training to be delivered by the CEF again throughout 2024/25. These sessions looked at Risk Management, Partnership working with DE and also involved the recruitment of new board members.

Other methods to assess ongoing effectiveness of the Board include:

- Record of attendance by Directors and Board and Subcommittee meetings and a report on the same.
- Assurances to ARAC via Internal Audit reports.
- Chair's attendance at GAR meeting with the Permanent Secretary and other senior DE officials bi-annually.

Attendance carried out in 2024/25

The attendance at Sub-Committee meetings were monitored throughout the year with the following attendance levels:

The Strategy and Development of IME Sub-Committee:

Directors - Dates	05/06/24	25/09/24
Áine Andrews	1	1
Diarmaid Ua Bruadair	1	0
Thomas Rogan	1	1

Corporate Services Sub-Committee:

Directors - Dates	24/06/24	24/09/24
Ciarán McCallan	1	1
Pádraig Ó Mianáin	1	1
Orla Flanagan	1	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

Attendance carried out in 2024/25 (Cont'd)

Audit and Risk Assurance Committee:

Directors - Dates	24/06/24	26/09/24	05/12/24
Seosamh Ó Coinne	1	1	1
Jacqueline Ní Fhearghúsa	1	0	0
Paul O'Doherty	0	1	1

Review of Board and Committee Agendas and Meeting Schedule

In the previous year the Board agreed a reviewed timetable for Board meetings throughout the year whereby each committee would meet two weeks in advance of each full Board Meeting. This has been carried out after restructuring of committees carried out by the Chair/CEO with assistance and advice from the CEF.

Attendance at board meetings is a standard item at each board meeting where attendance is assessed and, where appropriate, the following actions should be followed:

- After missing 3 consecutive meetings CEO is asked to contact the board member regarding attendance when a valid excuse had been accepted by the Board.
- After missing 4 consecutive meetings a letter regarding attendance is issued to the board member by the Chair;
- After missing 5 consecutive meetings the Board will be asked to consider the continued membership on the board of the absent board member.
- A full report on attendance at Board and Committee meetings to be given to the Board at the end of the year.

During the course of the year, the Chair was pleased about attendance levels and did not note any significant attendance issues. The continued use of Teams for sub-committee meetings and to host two out of the four full board meetings allowed members a greater flexibility in order to attend. All board members remain committed to their roles on the Board and wish to continue in that capacity until their term ends.

Individual appraisals of board members:

Due to the fact that an extensive recruitment campaign had to be facilitated in Jan/Feb 2025, the Chair was unable to carry out individual appraisals of all board members, however an appraisal was carried out in May 2024 for the DE appointed member, through the arrangement determined by the Department.

It must be noted however that a skills audit completed with all individual board members formed a central pillar to the board recruitment campaign. This exercise allowed us to identify gaps in expertise prior to collating a candidate information booklet.

The Chair will carry out individual appraisals of all board members in the first quarter of 2025/26.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

Range and quality of data used by the Board.

The range and quality of the data received by the Board in 2024/5 was as follows:

- Oral board meeting reports by chairs of sub-committees;
- Minutes of sub-committee meetings;
- CEO reports at all board meetings and via email as necessary throughout the year;
- Business plan progress reports by CEO;
- Approval of reports on CnaG's accounts;
- Submissions to consultations;
- Professional advice on HR legal matters;
- Relevant documentation/reports issued by CnaG's senior management team;
- Regular financial reports.

Board assessment and scrutiny at board and sub-committee level ensures that the quantity and quality of data is broadly in line with the needs of the Board which can be amended at the request of the Board. The data provided to the Board during the 2024/25 year was routinely and formally assessed and scrutinised at each board and committee meeting. Comments on quality and quantity, where appropriate, were reflected in board meeting minutes. Further assurances were also sought from the Audit and Risk Management Committee and from CnaG's Internal Auditors. Chair and Senior Corporate Services Officer also attended Governance and Accountability meetings in 2024/25 along with the CEO/Accounting Officer.

Ministerial Directions

No Ministerial Directions were issued in 2024/25.

Audit and Risk Assurance Committee.

During 2024/25 ARAC, with currently 3 members, held 3 meetings. The annual external audit for 2023/24 was completed on 24 July 2024 and the Annual Report and unqualified set of accounts were presented to the Northern Ireland Assembly on 29 July 2024. The overall opinion of Internal Audit was Limited for 2023/24.

The 2023/24 Internal Audit Report and Opinion described an increased risk exposure within the organisation and highlighted a number of governance issues that were considered, discussed and monitored at regular intervals throughout the year and at each meeting of the ARAC. These issues relating to risk were also discussed at bi-annual GAR meetings between the Chair, the CEO, the Permanent Secretary and members of DE's senior management team.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

Corporate Risk Register 2024/25- CRR

Throughout 2024/25, CnaG took comprehensive steps to introduce and embed a robust Risk Management Framework within the organisation.

CnaG convened several risk management workshops, facilitated by the CEF throughout the year. These workshops were attended by SMT and Board members of CnaG and provided an opportunity to discuss the organisation's attitude and appetite for risk and to populate the 25/26 CRR.

CnaG did not manage to maintain a Corporate Risk Register during 24/25. This did not impact on the organisation's ability to identify and address risks as appropriate, however as risks continued to be identified, discussed and prioritised at regular intervals throughout the year i.e. during weekly meetings of the SMT and at ARAC and full board meetings. Immediate steps were taken to mitigate against risks upon identification.

Moreover, the CEO and Chair took every opportunity to appraise the Permanent Secretary of the main risks facing the organisation.

It should be noted that, due to multiple staff absences relating to retirement, maternity and sick leave, the limited capacity within the organisation to maintain a CRR was exacerbated.

Internal Control and Upcoming Risks Identified

The internal control system includes clearly defined reporting lines and authorisation procedures, a comprehensive budgeting and monthly reporting system, and written policies and procedures. In addition to a wide range of internal audit reports, senior management also receive assurance from other sources including third party reviews, financial control reviews, external audit reports, and risk and control self-evaluations. Internal Audit also promotes best practice in risk management processes to ensure delivery of CnaG's objectives.

CnaG has in place internal control and risk management systems for financial reporting with additional controls which included a detailed budgeting process with the budget being approved by the Corporate Services Subcommittee which is also reported to the Board of Directors at each Board meeting. Forecasts for the year are reported bi-monthly. Finance/Management and Governance issues are reported on directly to DE officials via GAR meetings on a regular basis throughout the year.

Significant work has been undertaken throughout 24/25 to improve and update internal controls. Risks were identified by the CEO and discussed with board members, DE sponsor team, Internal Audit and the Permanent Secretary at GAR meetings and swift actions put in place to mitigate in a timely manner.

New Risks

The main risks within the organisation were discussed at weekly SMT meetings and presented to board via CEO reports to full board and reports to ARAC throughout the year. Work continued in earnest to address risks and to mitigate against them as they arose throughout 24/25. Main risks identified throughout the year related to the limited resource within the organisation to meet parental preference for IME. This is as a result of a limited capacity within the organisation to engage with new communities as well as the lack of funding within the wider sector to support the establishment of new IME provision. A primary focus of the organisation throughout 24/25 was to continue to improve internal systems and processes in the area of financial management and corporate governance.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2025**

Internal Audit Reports

On the basis of the Internal Audit work undertaken within the organisation, and the individual opinion provided for each assignment, the Head of Internal Audit considers that an overall limited opinion is appropriate for CnaG for 2024/25 and was able to provide a limited level of assurance to the Accounting Officer on the organisations governance, risk management and internal control system.

Health and Safety

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all of its duties under health and safety legislation. We have ensured that CnaG has access to OH/OT services when necessary, during 24/25 and this will be an ongoing service available to the organisation.

Lapses in Protective Security

There were no instances of such lapses in year 2024/25.

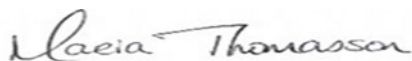
The aim of this statement is to ensure that information is provided as to how governance within CnaG has worked during 2024/25. CnaG will continue to ensure that it adheres to organisational needs and governance guidelines throughout 2025/26.

Government Funding Database

CnaG can confirm that information held by the organisation has been updated and entered into the Government Funding Database.

I am satisfied that I have delivered upon my responsibilities as CnaG Accounting Officer and thereby declare to the Departmental Accounting Officer of my fitness to act as Accounting Officer.

As the Chief Executive and Accounting Officer for CnaG, I can confirm that the Governance Statement has been formally reviewed by the Audit and Risk Assurance Committee, that it is complete and accurately reflects the latest assessment of the state of governance within CnaG.



MS M THOMASSON
Accounting Officer

DATE: 19 June 2025

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA

OPINION

We have audited the financial statements of Comhairle na Gaelscolaíochta (the 'charitable company') for the year ended 31 March 2025 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON REGULARITY

In our opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in the regard.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

OPINION ON OTHER MATTERS

In our opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Government Financial Reporting Manual;
- information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with the applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit; or
- The Governance Statement does not reflect compliance with the Department of Finance's guidance.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Report of the Directors, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

**EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING
IRREGULARITIES, INCLUDING FRAUD**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
- Detecting and responding to the risks of fraud and whether they have and knowledge of any actual, suspected or alleged fraud; and
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2016, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

AUDIT REPONSE TO RISKS IDENTIFIED

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

USE OF OUR REPORT

This report is made solely to the Company's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Date: 19 June 2025

Mr Nigel Moore FCA
(Senior Statutory Auditor)
For and on behalf
GM^cG BELFAST
Chartered Accountants &
Statutory Auditor

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2025**

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	Note				
Income from					
Donations and legacies	3	664,000	24,638	688,638	650,737
Investment income	4	3,383	-	3,383	4,000
Charitable activities	5	-	144,340	144,340	175,158
Other trading activities	6	6,525	-	6,525	18,083
Other income	7	<u>461</u>	<u>-</u>	<u>461</u>	<u>133</u>
Total income		<u>674,369</u>	<u>168,978</u>	<u>843,347</u>	<u>848,111</u>
Expenditure on					
Charitable activities	8	<u>662,105</u>	<u>152,225</u>	<u>814,330</u>	<u>848,784</u>
Total expenditure		<u>662,105</u>	<u>152,225</u>	<u>814,330</u>	<u>848,784</u>
Net expenditure before other gains and losses	11	12,264	16,753	29,017	(673)
Actuarial (losses)/gains in respect of defined benefit pension scheme	14	<u>(7,000)</u>	<u>-</u>	<u>(7,000)</u>	<u>(49,000)</u>
Net movement in funds		5,264	16,753	22,017	(49,673)
Reconciliation of funds					
Total funds at 1 April 2024		<u>19,829</u>	<u>14,438</u>	<u>34,267</u>	<u>83,940</u>
Total funds at 31 March 2025	19/20	<u>25,093</u>	<u>31,191</u>	<u>56,284</u>	<u>34,267</u>

All of the activities of the charitable company are classed as continuing.

The notes on pages 45 to 64 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**BALANCE SHEET
As at 31 March 2025**

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	15	30,712	14,058
CURRENT ASSETS			
Debtors	16	7,506	7,506
Cash at bank and in hand		<u>45,501</u>	<u>51,570</u>
		53,007	59,076
CREDITORS: Amounts falling due within one year	17	<u>(27,435)</u>	<u>(38,867)</u>
NET CURRENT ASSETS		<u>25,572</u>	<u>20,209</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		56,284	34,267
DEFINED BENEFIT PENSION SCHEME ASSET/(LIABILITY)	14	<u>-</u>	<u>-</u>
NET ASSETS/(LIABILITIES)		<u>56,284</u>	<u>34,267</u>
CHARITY FUNDS			
Restricted income funds	19	<u>31,191</u>	<u>14,438</u>
Unrestricted funds:-			
Unrestricted funds excluding pension liability		25,093	19,829
Pension reserve		<u>-</u>	<u>-</u>
Total unrestricted income funds	20	<u>25,093</u>	<u>19,829</u>
TOTAL FUNDS		<u>56,284</u>	<u>34,267</u>

These financial statements were approved and authorised for issue by the directors on 19 June 2025 and were signed on their behalf by:



MR S Ó COINNE
Director



MS O FLANAGAN
Director

Company Registration Number – NI039115

The notes on pages 45 to 64 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF CASH FLOWS
For the year ended 31 March 2025**

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash used in operating activities	28	<u>17,164</u>	<u>17,845</u>
Cash flows from investing activities:			
Interest receivable		1,383	-
Purchase of property, plant and equipment		<u>(24,638)</u>	<u>(4,560)</u>
Net cash used in investing activities		<u>(23,255)</u>	<u>(4,560)</u>
Change in cash and cash equivalents in the year		(6,091)	13,285
Cash and cash equivalents brought forward		<u>51,570</u>	<u>38,285</u>
Cash and cash equivalents carried forward	29	<u>45,479</u>	<u>51,570</u>
Relating to:			
Cash at bank and in hand		45,501	51,570
Bank overdrafts included in creditors payable within one year		<u>(22)</u>	<u>-</u>

The notes on pages 45 to 64 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025**

1. NATURE OF ORGANISATION

The principal activity of Comhairle na Gaelscolaíochta is to promote, facilitate and encourage Irish-medium education. The charity is a company limited by guarantee incorporated in Northern Ireland. The charity's principal place of business is its registered office at Áras na bhFál, 202 Bóthar na bhFál, Béal Feirste, BT12 6AH.

2. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern, therefore the financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Comhairle na Gaelscolaíochta meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FREM) and those issued by the Department of Finance and Personnel in so far as those requirements are appropriate.

Statement of Cash Flows

Under FRS 102, cash flows are required to be shown separately for three categories only, namely, operating, investing and financing. The statement of cash flow reconciles to cash and cash equivalents. Cash and cash equivalents are defined in FRS 102 as "cash on hand and demand deposits and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value".

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

2. ACCOUNTING POLICIES (Cont'd)

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities or equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Staff costs and overhead expenses are allocated on an appropriate basis, such as time spent on those activities or floor space occupied by those activities.

(i) Charitable activities

This comprises all resources applied by the charity in undertaking its work to meet its charitable activities and includes both direct costs and support cost relating to these activities.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025

2. ACCOUNTING POLICIES (Cont'd)

(ii) Governance costs

This includes the cost of governance arrangements which relate to the general running of the charity.

Operating leases

Annual rentals for assets financed by operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Employee Benefits

Through the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) the charity operates a pension scheme providing benefits based on final or average pensionable salary for certain employees.

The charity's share of any deficit on NILGOSC is recognised as a liability on the Balance Sheet. A surplus is only recognised as an asset when it is probable that it represents the present value of economic benefits available to the charity. Changes to the asset/liability are charged to the Statement of Financial Activities (SOFA) as appropriate.

Tangible fixed assets

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost, less estimated residual value of tangible fixed assets over the expected useful economic lives of the assets concerned. The annual rates and bases used for this purpose are:

Fixtures, fittings and equipment - 25% straight line

Fund accounting

The charity has two types of funds for which it is responsible, and which require separate disclosure. These are as follows:

(i) Restricted income funds

Represents grants, donations and other income received which are for specific purposes as laid down by the donor. Such purposes are within the overall aims of the charity.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

2. ACCOUNTING POLICIES (Cont'd)

(ii) Unrestricted income funds

General funds

Represents funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Pension reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

Taxation

As a charity, the company is not liable to either Income Tax or Corporation Tax.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

2. ACCOUNTING POLICIES (Cont'd)

Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of Financial Activities in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following are the company's key sources of estimation uncertainty:

Defined Benefit Pension Scheme – The actuarial valuations are based on certain assumptions as detailed in Note 14.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations	-	-	-	-
Department of Education	<u>664,000</u>	<u>24,638</u>	<u>688,638</u>	<u>650,737</u>
	<u>664,000</u>	<u>24,638</u>	<u>688,638</u>	<u>650,737</u>

During the year £688,638 was received from Department of Education. In 2024, £5,000 of the income from donations and legacies was restricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank interest receivable	1,383	-	1,383	-
Other finance income	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>4,000</u>
	<u>3,383</u>	<u>-</u>	<u>3,383</u>	<u>4,000</u>

In 2024, all of the investment income was unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Grants receivable				
Foras na Gaeilge	-	44,348	44,348	20,908
Department of Education	<u>-</u>	<u>99,992</u>	<u>99,992</u>	<u>154,250</u>
	<u>-</u>	<u>144,340</u>	<u>144,340</u>	<u>175,158</u>

The charity has only one principal activity, being the promotion of Irish-Medium Education.

In 2024, all of the income from charitable activities was restricted funds.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Conference sponsorship	<u>6,525</u>	<u>-</u>	<u>6,525</u>	<u>18,083</u>
	<u>6,525</u>	<u>-</u>	<u>6,525</u>	<u>18,083</u>

7. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Sundry income	<u>461</u>	<u>-</u>	<u>461</u>	<u>133</u>
	<u>461</u>	<u>-</u>	<u>461</u>	<u>133</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2025 £	Depreciation 2025 £	Other Costs £	Total 2025 £	Total 2024 £
Promotion of Irish-Medium Education	580,427	7,984	214,020	802,431	836,374
Expenditure on governance	<u>-</u>	<u>-</u>	<u>11,899</u>	<u>11,899</u>	<u>12,410</u>
	<u>580,427</u>	<u>7,984</u>	<u>225,919</u>	<u>814,330</u>	<u>848,784</u>

9. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Audit and accountancy fees	8,384	-	8,384	9,000
Internal audit	3,515	-	3,515	3,410
Directors' travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>11,899</u>	<u>-</u>	<u>11,899</u>	<u>12,410</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

10. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Programmes	612,385	152,225	764,610	809,995
Support costs	<u>37,821</u>	<u>-</u>	<u>37,821</u>	<u>26,379</u>
	<u>650,206</u>	<u>152,225</u>	<u>802,431</u>	<u>836,374</u>

11. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2025 £	2024 £
Depreciation	7,984	7,032
Auditors remuneration:		
- audit of the financial statements	6,000	6,000
- other services	2,384	3,000
Internal audit	<u>3,515</u>	<u>3,410</u>
Operating lease costs:		
other assets	<u>23,000</u>	<u>23,000</u>

12. STAFF COSTS

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	454,685	444,561
Social security costs	44,314	39,932
Pension costs	<u>81,428</u>	<u>78,870</u>
	<u>580,427</u>	<u>563,363</u>

The average monthly number of employees was 11 (2024 - 11) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2025	2024
Number of staff	<u>11</u>	<u>11</u>

One employee received remuneration of more than £60,000 during the year (2024 – 1).

Remuneration in respect of key management personnel was £74,242 during the year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

13. DIRECTORS' REMUNERATION

The Directors received no remuneration during the year (2024 – nil).

No Directors were reimbursed for travel costs during the year (2024 – nil).

14. PENSIONS

The disclosures below relate to the liabilities within the Northern Ireland Local Government Officers' Superannuation Pension Fund (the "Fund") which is part of the Local Government Pension Scheme ("the LGPS").

In accordance with Financial Reporting Standards, disclosure of certain information concerning assets, liabilities, income and expenditure relating to this pension scheme is required.

Contributions for the Accounting Period ended 31 March 2026

The Employer expects to pay regular contributions to the Fund, together with any payments to beneficiaries under the unfunded schemes, for the accounting period ended 31 March 2026 of £90,000.

Additional contributions may also become due in respect of any employer discretions to enhance members' benefits in the fund over the next accounting period.

Assumptions

The last full actuarial valuation of pension liabilities was as at 31 March 2022. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the actuary in updating the latest valuation of the fund for FRS 102 purposes were:

Principal Financial Assumptions (% per annum)

	31 March 2025	31 March 2024
Discount rate	5.8	4.8
CPI price inflation	2.5	2.6
Pension increases	2.5	2.6
Pension accounts revaluation date	2.5	2.6
Salary increases	4.0	4.1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

14. PENSIONS (Cont'd)

Mortality Assumptions

The mortality assumptions were based on the recent actual mortality experience of members within the fund and allow for expected future mortality improvements.

Post Retirement Mortality (retirement in normal health)	31 March 2025	31 March 2024
Males		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	21.6	21.7
Member aged 45 at accounting date	22.2	22.7
Females		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	24.5	24.6
Member aged 45 at accounting date	25.2	25.6

Commutation

31 March 2025

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

14. PENSIONS (Cont'd)

31 March 2025

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

Asset Allocation

The approximate split of assets for the fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below.

	Asset split at 31 March 2025 (%)	Asset split at 31 March 2024 (%)
Equities	41.3	43.7
Property	9.5	9.7
Government Bonds	15.7	17.4
Corporate Bonds	3.9	4.2
Multi Asset Credit	13.0	13.3
Cash	10.7	5.6
Other	<u>5.9</u>	<u>6.1</u>
Total	<u>100.0</u>	<u>100.0</u>

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2025 £M's	Value as at 31 March 2024 £M's
Fair value of assets	3.164	2.981
Present value of funded liabilities	(2.319)	(2.666)
Present value of unfunded liabilities	0.000	0.000
Unrecognised asset	<u>(0.845)</u>	<u>(0.315)</u>
Pension asset recognised on the Balance Sheet	<u>0.000</u>	<u>0.000</u>

At 31 March 2025 there is a net pension asset of £845,000 that has not been recognised in accordance with the accounting policy.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

14. PENSIONS (Cont'd)

	Period Ended 31 March 2025 £M's	Period Ended 31 March 2024 £M's
Analysis of the SOFA Charge		
Current service cost	0.081	0.079
Past service cost	0.000	0.000
Interest cost	(0.002)	(0.004)
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.079</u>	<u>0.075</u>

Change to the Fair Value of Liabilities during the Accounting Period

Opening present value of liabilities	2.666	2.590
Current service cost	0.081	0.079
Interest cost	0.128	0.121
Contributions by participants	0.029	0.029
Actuarial (gains)/losses on liabilities	(0.541)	(0.112)
Net benefits paid out of the fund	(0.044)	(0.041)
Past service cost	<u>0.000</u>	<u>0.000</u>
Closing value of liabilities	<u>2.319</u>	<u>2.666</u>

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2025 £M's	Period Ended 31 March 2024 £M's
Opening fair value of assets	2.981	2.635
Expected return on assets	0.145	0.125
Actuarial (losses)/gains on assets	(0.033)	0.154
Contributions by the employer	0.086	0.079
Contributions by participants	0.029	0.029
Net benefits paid out	<u>(0.044)</u>	<u>(0.041)</u>
Closing fair value of assets	<u>3.164</u>	<u>2.981</u>

Actual Return on Assets

Expected return on assets	0.145	0.125
Actuarial (losses)/gains on assets	<u>(0.033)</u>	<u>0.154</u>
Actual return on assets	<u>0.112</u>	<u>0.279</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

14. PENSIONS (Cont'd)

	Period Ended 31 March 2025 £M's	Period Ended 31 March 2024 £M's
Analysis of Amounts Recognised in the SOFA		
Asset (losses)/gains arising during the period	(0.033)	0.154
Liability gains arising during the period	0.541	0.112
Adjustment loss due to restriction of surplus	<u>(0.515)</u>	<u>(0.315)</u>
Total actuarial (losses)/gains	<u>(0.007)</u>	<u>(0.049)</u>
History of Experience Gains and Losses		
Experience gains/(losses) on assets	(0.033)	0.154
Percentage of assets	1.04%	5.17%
Experience gains on liabilities	0.541	0.112
Percentage of the present value of the liabilities	23.3%	4.20%

The Department of Education acts as guarantor in relation to CnaG's pension liability.

15. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2024	52,276
Additions	<u>24,638</u>
At 31 March 2025	<u>76,914</u>
Depreciation	
At 1 April 2024	38,218
Charge for the year	<u>7,984</u>
At 31 March 2025	<u>46,202</u>
Net Book Value	
At 31 March 2025	<u>30,712</u>
At 31 March 2024	<u>14,058</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025

16. DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	<u>7,506</u>	<u>7,506</u>

17. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Bank overdrafts	22	-
Other creditors	1,214	-
Accruals and deferred income	23,917	33,996
Other taxation and social security	<u>2,282</u>	<u>4,871</u>
	<u>27,435</u>	<u>38,867</u>

18. COMMITMENTS UNDER OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases as set out below.

	2025		2024	
	Land and Buildings	Other items	Land and Buildings	Other items
	£	£	£	£
Expiry Date:				
Within 1 year	17,250	-	23,000	-
Within 1 to 5 years	<u>-</u>	<u>-</u>	<u>17,250</u>	<u>-</u>
	<u>17,250</u>	<u>-</u>	<u>40,250</u>	<u>-</u>

The disclosure relates to the lease on the charity's premises, which expires in January 2026. The charity has an option to terminate the lease by giving at least three months' notice.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025

19. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2024 £	Incoming Resources £	Outgoing Resources £	Transfers to/(from)	Balance at 31 Mar 2025 £
Department of Education					
- Capital grant	14,114	24,638	(7,984)		30,768
Foras na Gaeilge	324	44,348	(44,314)	-	358
Department of Education – Irish Medium Fair Start Funding	<u>-</u>	<u>99,992</u>	<u>(99,927)</u>	<u>-</u>	<u>65</u>
	<u>14,438</u>	<u>168,978</u>	<u>(152,225)</u>	<u>-</u>	<u>31,191</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

20. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2024 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers to/(from) £	Balance at 31 Mar 2025 £
General Funds	19,829	672,369	(667,105)	-	-	25,093
Pension Reserve	-	7,000	-	(7,000)	-	-
	<u>19,829</u>	<u>679,369</u>	<u>(667,105)</u>	<u>(7,000)</u>	<u>-</u>	<u>25,093</u>

21. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 19)

(a) Department of Education – Capital Grant

The Department of Education offered capital funding for replacement IT equipment.

(b) Foras na Gaeilge

This was funding awarded from Foras na Gaeilge to support the implementation of a marketing strategy for Irish Medium Education.

(c) Department of Education – Irish-medium Pre-schools

The Department of Education offered funding to enable interim support arrangements for a project in relation to Irish-Medium pre-schools.

(d) Department of Education – Irish-medium Fair Start

The Department of Education offered funding to provide additional focused support for the Irish Medium sector in the form of educational resources, initial teacher education, TPL and leadership training.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

**21. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES
(CONT'D)**

(ii) Unrestricted Funds (Note 20)

(a) General Fund

This fund is the result of the charity's strategic objective to establish reserves to provide sufficient funds to cover any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the charity cease to operate.

(b) Pension Reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Assets £	Total £
Restricted Income Funds	30,712	479	-	31,191
General Funds	-	25,093	-	25,093
Pension Reserve	-	-	-	-
Total Funds	<u>30,712</u>	<u>25,572</u>	<u>-</u>	<u>56,284</u>

23. RELATED PARTY TRANSACTIONS

The charity receives its core funding from the Department of Education, the sponsoring department of the charity. The amount receivable in the year was £788,630 (2024 - £804,987).

During the year no member of the Board or Management team has undertaken any material transaction with the charity.

24. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2024 – £nil). There were no cash losses written off during the year (2024 - £nil).

25. CONTINGENCIES

A portion of grants received may become repayable should certain conditions under which they were awarded cease to be fulfilled.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

26. LIABILITY OF MEMBERS

Comhairle na Gaelscolaíochta is a company incorporated under guarantee and does not have share capital. The liability of each member is limited to an amount not exceeding £1.

27. EVENTS AFTER THE REPORTING PERIOD

No events occurred between the Balance Sheet date and the date on which these financial statements were authorised for issue that require disclosure.

The Accounting Officer authorised these financial statements for issue on 19 June 2025.

28. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the year	29,017	(673)
Adjustment for:		
Depreciation charges	7,984	7,032
Interest (receivable)/payable	(3,383)	(4,000)
Decrease in debtors	-	735
Increase/(decrease) in creditors	(11,454)	14,751
Loss on disposal of fixed assets	-	-
Pension service cost in excess of contributions	<u>(5,000)</u>	<u>-</u>
Net cash provided by operating activities	<u>17,164</u>	<u>17,845</u>

29. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	<u>45,501</u>	<u>51,570</u>

The charity had no material net debt during the year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

30. GOING CONCERN

The DfE has provided an indicative budget allocation for CnaG for 2025-26 of £765,000 which represents a slight increase relative to 2024-25 (£764,000). This increase reflects the continued support from the DfE and aligns with CnaG's strategic objectives and planned activities.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, CnaG will continue to operate for the foreseeable future.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2025**

31. ADDITIONAL DISCLOSURES TO COMPLY WITH FReM

FReM requires Non-Departmental Public Bodies to regard grant-in-aid received as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

If CnaG were to comply with FReM the result of this compliance would be as follows:

Statement of Financial Activities prepared under FReM

	2025	2024
	£	£
Income		
Income from:		
Donations and legacies	-	-
Investment income	3,383	4,000
Charitable activities	144,340	175,158
Other trading activities	6,525	18,083
Other income	<u>461</u>	<u>133</u>
Total income	<u>154,709</u>	<u>197,374</u>
Expenditure on:		
Charitable activities	<u>814,330</u>	<u>848,784</u>
Total expenditure	<u>814,330</u>	<u>848,784</u>
Net expenditure	(659,621)	(651,410)
Actuarial (losses)/gains	<u>(7,000)</u>	<u>(49,000)</u>
Amount transferred to reserves	<u>(666,621)</u>	<u>(700,410)</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	34,267	83,940
Grant in aid received in the year	688,638	650,737
Amount transferred to reserves	<u>(666,621)</u>	<u>(700,410)</u>
Balance at 31 March 2025	<u>56,284</u>	<u>34,267</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

MANAGEMENT INFORMATION
For the year ended 31 March 2025

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 36 to 41**

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2025**

	2025 £	2024 £
INCOME FROM		
Donations and legacies		-
Department of Education	<u>688,638</u>	<u>650,737</u>
	<u>688,638</u>	<u>650,737</u>
Investments		
Bank interest receivable	1,383	-
Other finance income	<u>2,000</u>	<u>4,000</u>
	<u>3,383</u>	<u>4,000</u>
Charitable Activities		
Foras na Gaeilge	44,348	20,908
Department of Education	<u>99,992</u>	<u>154,250</u>
	<u>144,340</u>	<u>175,158</u>
Other		
Other trading activities	6,525	18,083
Other income	<u>461</u>	<u>133</u>
	<u>6,986</u>	<u>18,216</u>
TOTAL INCOME	<u>843,347</u>	<u>848,111</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2025**

	2025	2024
	£	£
RESOURCES EXPENDED		
Charitable Activities		
Staff costs	580,427	563,363
Staff training	30,922	11,118
Associate workers	11,670	26,672
Rent	23,000	23,000
Service charges	6,912	6,911
Light & heat	4,991	3,568
Insurance	-	567
Repairs & maintenance	586	800
Computer maintenance	-	1,875
Cleaning	-	16
Travelling & subsistence	6,460	8,065
Telephone	3,196	6,206
Postage and stationery	3,118	3,250
Computer costs	116	6,932
Project costs – Department of Education	-	71,538
Project costs	44,314	11,086
Project costs - other	-	2,055
Convention costs	10,063	15,861
Translation services	-	-
Advertising	15,885	25,909
Legal & professional fees	24,847	13,296
Subscriptions	220	2,493
Other establishment expenses	765	343
Research	26,787	24,251
Depreciation	7,984	7,032
Loss on disposal	-	-
Bank charges	<u>168</u>	<u>167</u>
	<u>802,431</u>	<u>836,374</u>
Governance Costs		
Audit and accountancy fees	8,384	9,000
Internal audit	3,515	3,410
Directors' travel	<u>-</u>	<u>-</u>
	<u>11,899</u>	<u>12,410</u>
TOTAL RESOURCES EXPENDED	<u>814,330</u>	<u>848,784</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2025

	2025	2024
	£	£
CHARITABLE ACTIVITIES		
<i>Costs incurred directly</i>		
Staff costs	571,721	554,913
Staff training	15,461	5,559
Associate workers	11,670	26,672
Rent	18,400	18,400
Service charges	5,530	5,529
Light & heat	3,993	2,854
Insurance	-	453
Repairs & maintenance	469	640
Computer maintenance	-	1,500
Cleaning	-	12
Travelling & subsistence	6,137	7,662
Telephone	2,557	4,965
Postage and stationery	2,493	2,600
Computer costs	116	6,932
Projects costs	44,314	11,086
Project costs – other	-	2,055
Project costs – Department of Education	-	71,538
Convention costs	10,063	15,861
Translation services	-	-
Advertising	15,885	25,909
Legal & professional	19,877	10,637
Subscriptions	220	2,493
Research	26,787	24,251
Other establishment expenses	765	275
Depreciation	7,984	7,032
Loss on disposal	-	-
Bank charges	<u>168</u>	<u>167</u>
	<u>764,610</u>	<u>809,995</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2025**

	2025	2024
	£	£
<i>Support costs</i>		
Staff costs	8,706	8,450
Staff training	15,461	5,559
Rent	4,600	4,600
Service charges	1,382	1,382
Light & heat	998	714
Insurance	-	113
Repairs & maintenance	117	160
Computer maintenance	-	375
Cleaning	-	3
Travelling & subsistence	323	403
Telephone	640	1,241
Postage and stationery	625	650
Legal & Professional	4,969	2,659
Other establishment costs	-	70
Depreciation	<u>-</u>	<u>-</u>
	<u>37,821</u>	<u>26,379</u>
TOTAL CHARITABLE ACTIVITIES	<u>802,431</u>	<u>836,374</u>

Comhairle na Gaelscolaíochta

Northern Ireland - Charity number 105808

Accounts

COMPANY REGISTRATION NUMBER NI039115

CHARITY REGISTRATION NUMBER NIC105808

**COMHAIRLE NA GAELSCOLAÍOCHTA
(CHARITABLE COMPANY
INCORPORATED UNDER GUARANTEE)**

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2024

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number	NIC105808
Company Registration Number	NI039115
Registered Office and Operational Address	Áras na bhFál 202 Bóthar na bhFál Béal Feirste BT12 6AH
Board of Directors on the date the Annual Report was approved	Ms Á Andrews Mr S Ó Coinne Mr N P Ó Catháin Mr P M O'Doherty Mr D Ua Bruadair Mr P A Ó Mianáin Mr T Rogan Ms N Toman Ms J Ni Fhearghusa Ms O Flanagan Mr C McCallan
Chief Executive Officer	Ms M Thomasson
Independent Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB
Solicitors	Department Solicitors Office 2 nd Floor Lanyon Plaza 7 Lanyon Pl Belfast BT1 3LP

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

THE CHAIRPERSON'S REPORT
For the Year Ended 31 March 2024

I am delighted to present Comhairle na Gaelscolaíochta's Annual Report for 2023 - 2024. This year has been a challenging year for the organisation but it has been successful in delivering on its main objectives and it has continued to promote Irish medium education. Comhairle na Gaelscolaíochta successfully appointed a new permanent Chief Executive Officer, Maria Thomasson, who has had a great impact on the organisation and who has begun to drive change within Comhairle.

As an organisation, we embarked on a journey of review and reflection at board and executive level. This process, facilitated by Steve Mungavin from the Chief Executive's Forum, has allowed us to deeper understand the role of CnaG and our strategic partners. We have restructured our board committee structure to support a more streamlined and strategic approach taking account of different roles and responsibilities at board and executive levels. We also looked at succession planning for the board and developed an approach to recruit new members to the board with a focus on areas of expertise that the organisation requires.

The partnership aspect is very important and Comhairle has continued to develop strong relationships with stakeholders in the sector such as Altram, An tÁisaonad, CCEA, CCMS, Conradh na Gaeilge, Foras na Gaeilge etc. to the benefit of the sector from pre-school to post-primary level. I would like to acknowledge the collaborative approach our many stakeholders have taken to work with us in improving the IME sector as a whole. The continued support from the IMIE team within the Department of Education and from the Secretary General, Mark Browne, has been excellent and is greatly appreciated.

The sector is still growing which continues to create a number of challenges, but I am pleased that Comhairle na Gaelscolaíochta is involved and active in the areas of resources, school accommodation, teacher supply and the preservation of all our schools. Some of these challenges formed the basis of our Conference in 2023 which again gave practitioners and other relevant parties an opportunity to come together and discuss them, share best practices and to network in an 'in-person' setting. These challenges were further highlighted and supported in the research carried out by Queen's University Belfast with funding from 'A Fair Start' entitled 'Fair? Shared? Supported? Examining the Expectations and Realities for Irish-medium practitioners.' This research was presented and discussed at our successful Research Symposium on 6th February in The Long Gallery in Stormont Buildings.

December 2023 saw the publishing of the Independent Review of Education and we look forward to seeing what that will mean for our sector and we look forward to working with all the stakeholders to ensure that Irish Medium Education is front and centre in the out-workings of the Review.

I would like to acknowledge Pól Ó Mordha for his many years of service to Comhairle na Gaelscolaíochta as Senior Finance Officer prior to his retirement in December 2023 and I wish him well in his retirement.

In conclusion, I would like to pay tribute to the staff of Comhairle na Gaelscolaíochta who have continued to deliver on their key objectives under our Corporate and Business Plans and to the Board of Directors who have shown a huge level of personal commitment to the organisation and who have given freely of both their time and their expertise to the work of Comhairle na Gaelscolaíochta.



Seosamh Ó Coinne
Chairperson

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**THE CHIEF EXECUTIVE'S REPORT
For the Year Ended 31 March 2024**

I am pleased to present the 2023/24 Annual Report of Comhairle na Gaelscolaíochta. Comhairle na Gaelscolaíochta has had another very successful year delivering on the great majority of its key business objectives in relation to the growth, development and consolidation of the Irish-medium education sector.

Throughout the year, Comhairle has worked closely with its strategic partners, particularly Foras na Gaeilge, Altram, An tÁisaonad, Gaeloideachas, COGG, Iontaobhas na Gaelscolaíochta and the Boards of Governors of schools and nursery units to increase the number of children and young people accessing the unique and globally identified benefits of immersion education and early bilingualism. I am pleased to report that overall enrolment across the IM sector increased again this year by 1.87%.

The continued growth and demand for IM education is a testament to the hard work of Comhairle na Gaelscolaíochta and, most importantly, the enduring dedication and commitment of volunteer parents, governors, leaders and educators across the Irish-medium education sector.

Our relationships with the Department of Education and other sectoral bodies have also been strengthened during this period. Our continued close collaboration with the Council for Integrated Education (NICIE), is now supporting the establishment of the first integrated, Irish-medium voluntary nursery provision in East Belfast with plans to open an IME primary underway for September 2025.

We continued to work with our strategic partners of the Council for Catholic Maintained Schools (CCMS) to assist and advise in the strategic development of new Irish-medium education (IME) units within the Catholic maintained sector. We also worked collaboratively throughout the year with other partners such as CCEA and the Education Authority (EA).

We have continued to work closely with our colleagues in the Department of Education (DE) and with the Irish-medium and Integrated Education (IMIE) team in particular to seek innovative solutions to the most pressing challenges within the IME sector.

We have established sound working relationships with the Permanent Secretary across multiple directorates within the department including IID, SEN, Inclusion and Curriculum to agree a strategic approach in tackling long-standing issues facing the sector. These include but are not limited to the following; teacher recruitment and retention, teaching and learning resources, Teacher Professional Learning opportunities for IM leaders and practitioners, linguistically appropriate SEN support and services, Area Planning as well as the accommodation and infrastructure deficit within the IME sector.

We have pressed upon the department the need for a policy of strategy for IME which will provide a strategic roadmap to develop and support the sector in the years ahead. We have advocated tirelessly for the needs of the IME sector to ensure the voice of Irish-medium schools is at the heart at every single conversation.

Also in September 2023, we hosted our annual conference which was the highlight of the year and, with excess of 400 IM leaders, practitioners and colleagues from DE/EA/CCEA/Altram/An tÁisaonad/Foras na Gaeilge/Gaeloideachas and COGG in attendance, it was our largest and most successful conference to date.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**The CHIEF EXECUTIVE'S Report (Cont'd)
For the Year Ended 31 March 2024**

September 2023 also saw the establishment of two additional and long awaited Social and Communication classes at Bunscoil Phobal Feirste. These Specialist Provisions in Mainstream Schools (SPiMS) provide bespoke learning environments for IME pupils with additional and bespoke learning needs and augment the specialist classes established in Scoil na Fuisgeoige and Coláiste Feirste in 2019. We will continue to work with IME schools and the Education Authority to progress the establishment of a regional network of SPiMS via the Area Planning process so that no parent has to make the choice between IME and accessing the appropriate support for their child.

We were delighted to be in receipt of A Fair Start funding again in 23/24. This additional resource allowed us to commission research from Queen's University Belfast into the additional competences and associated workloads of the IME practitioner. We hosted a research symposium at the Long Gallery at Parliament Buildings in February 2023 where we presented the findings of this research to a wide range of stakeholders including politicians and representatives from across the education sector including EA, CCEA, NICIE, GBA, CSSC, Stranmillis etc. We also presented the findings of this research to Stormont's Education Committee in March 2024.

We commissioned a second piece of research from Ulster University to create support materials to support the linguistic competence of practitioners and promote a Content and Language Integrated Learning (CLIL) approach across the IME sector.

This additional funding also enabled us to employ an additional staff member again this year. This officer has overall responsibility for the implementation of the IM specific recommendations contained within the A Fair Start report and whose skills and experience as an IM practitioner, augment the work of the Senior Management Team within the organisation. We also continued our campaign to encourage post-primary pupils in both IM and EM schools to consider a career in the IME sector as a result of this funding.

As an organisation, we embarked on a journey of review and reflection at board and executive level. This process, facilitated by Steve Mungavin from the Chief Executive's Forum has allowed us deeper understand the role of CnaG and our strategic partners. We have restructured our board committee structure to support a more streamlined and strategic approach taking account of different roles and responsibilities at board and executive levels.

I would like to thank all the voluntary directors of Comhairle na Gaelscolaíochta for their willingness to give freely their time, advice and expertise on the Board and for their support of me personally in my role as CEO. I also thank sincerely and recognise the hard-working and committed staff of Comhairle na Gaelscolaíochta for all their efforts in delivering on our aims and objectives, assisting the development of our sector and improving the lives and prospects for all children and young people across the IME sector. I wish Pól Ó Mordha a happy retirement after a long career as Senior Finance Officer at Comhairle na Gaelscolaíochta.

I wish to particularly thank and acknowledge the Chair of CnaG, Seosamh Ó Coinne for his unending support and commitment to the board of CnaG, to myself and the executive team at CnaG. Seosamh has been most generous with his time, he has offered advice freely and unreservedly and has continued to support, enhance and develop the Irish-medium sector for pupils, parents and staff this year.



Chief Executive

24 July 2024

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS
For the year ended 31 March 2024**

The Directors of Comhairle na Gaelscolaíochta, who are also Trustees of the charitable company for the purposes of charity law, present their report and the audited financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FRoM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

Comhairle na Gaelscolaíochta (CnaG), is a charitable company incorporated under guarantee (Company Registration Number: NI039115). The charity is recognised by HM Revenue & Customs as a charitable body for taxation purposes and became registered with the Charity Commission for Northern Ireland on 3 April 2017 (Charity Registration Number: NIC105808).

Reference and administrative details are shown on page 1 of the annual report.

The responsibility for day to day management of the charitable company during the year was delegated to the Chief Executive Officer, Ms M Thomasson.

The Directors who served the charity during the year were as follows:

Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr D Ua Bruadair
Mr P A Ó Mianáin
Mr T Rogan
Ms N Toman
Ms J Ni Fhearghusa
Ms O Flanagan
Mr C McCallan

The company is limited by guarantee and therefore no Directors had interests in share capital.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Structure, Governance & Management

Governing Document and Organisational Structure

The company was established in August 2000 under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. The company was set up by the Department of Education to promote, facilitate and encourage Irish-medium education in Northern Ireland in a co-ordinated, planned, educationally efficient and cost effective manner. In 2011/12 CnaG became designated as a Non-Departmental Public Body.

Directors

New Directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. They are free to discuss any issue with other Directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role.

The Board of Directors is made up of individuals with varying knowledge and expertise giving the charity a breadth of skills to help achieve its aims and objectives. New appointments are made to address particular areas of knowledge or skill:

- Business planning and management;
- Public administration, corporate governance and accountability;
- Accountancy / financial monitoring;
- Public relations;
- Language planning.

The interests of the Irish-medium sector are represented by the number of nominating bodies who choose individuals to sit on the board along with chosen Principals, Teachers, Governors, Trustees and parental representatives from the sector.

The Directors who served during the year are detailed on page 5.

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 22 to 35.

The Board of Directors has reviewed details of any other directorships held by Directors and do not perceive there to be any conflicts with management responsibilities. Should any conflict arise procedures are in place to ensure this does not affect the decision making process.

Background

The charity was established in 2000 by the Department of Education with the following aims:

- To promote, facilitate and encourage Irish-medium education and schools in Northern Ireland.
- To do this in a planned, educationally efficient, and cost-effective way.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Structure, Governance & Management (Cont'd)

Accounting Officer

Ms M Thomasson was the Accounting Officer during the period of these financial statements.

Sickness Absence Data

For all staff throughout the year, the number of possible working days was 2,707 (2023: 2,644). The number of sick days totalled 67 (2023: 212). Hence, the non-attendance rate was 2.48% (2023: 8.02%).

Personal Data Related Incidents

There were no incidents of personal data lost during the year.

Risk management

The Board strives to follow best practice in the public sector and works in conjunction with its sponsoring branch within the Department of Education, following its advice and recommendations. The charity provides the Department of Education with reports and updates regarding internal controls and governance matters and there are regular governance and accountability meetings with the Department of Education.

Further information regarding Internal Controls and Risk Management is included in the Governance Statement on pages 22 to 35.

Aims, Objectives and Activities

The mission of the charity is to promote, facilitate and encourage all aspects of Irish-medium education (IME) through:

- (1) The provision of assistance and advice in the establishment of schools.
- (2) Promoting the interests of persons connected with the schools and promoting standards of good practice within the schools.
- (3) Liaising with and representing the views of other bodies with a view to the furtherance of IME. Such groups include the Department of Education, the Education Authority, the Council for the Curriculum, Examination and Assessment, the Council for Catholic Maintained Schools and other educational bodies.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Aims, Objectives and Activities (Cont'd)

This is achieved through the implementation of the following key objectives:

- To provide advice, assistance and information in relation to IME to voluntary, private sector and public bodies, to groups seeking to establish Irish-medium schools and units to established schools.
- To promote, facilitate and encourage the development of IME and schools in Northern Ireland in a co-ordinated, planned, educationally efficient and cost-effective manner.
- To advise, either alone or in conjunction with other bodies and institutions, on the development of curriculum materials for IME.
- To identify the training needs of the IME sector and, in conjunction with the Education Authority, to contribute to the development of training modules specific to the needs of Principals, Teachers and Boards of Governors in relation to the management and delivery of Irish-medium education.
- To advise the Department on issues relating to the supply of adequate numbers of suitably trained teachers for Irish-medium schools.
- To identify and access sources of additional funding to support the development of IME.

Achievements and Performance 2023/24

This section is a summary of what has been achieved throughout the year in accordance with the Comhairle na Gaelscolaíochta Business Plan objectives and Corporate Vision for 2023/24. It is the assessment of DE, who evaluate our Business Plan, that 21 out of 23 objectives were either achieved in full or substantially or are likely to be achieved. The objectives that were not achieved relate largely to areas that are outside the control of Comhairle na Gaelscolaíochta.

Status Descriptor	CnaG Assessment		DE Assessment	
	Number	%	Number	%
Achieved	12	52	13	56
Substantially achieved	7	30	6	26
Likely to be achieved but with some delay	2	9	2	9
Not achieved	2	9	2	9
Total	23	100	23	100

Business Plan Objective: DE Strategic Priority 1 - CHAMPIONING the needs and aspirations of all our children and young people and the positive impact of education.

- Work to shape and support educational policies with a view to improving the wellbeing of children and young people as outlined in the Children's Services Co-operation Act (NI) 2015
- Specific IM references in IRE report highlighting particular challenges in relation to Teacher Supply, Accommodation, SEN support etc.
- EA's High 5 behaviour resource translated into Irish.
- Continued collaboration with Altram throughout 23/24 to support capacity building in voluntary committees and to establish potential new IM EY provision.
- Overall increase of 1.4% across IM sector in 23/24 with an increase of 6.31% at post-primary levels.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

DE Strategic Priority 2 - HELPING all our children and young people by supporting their well-being and learning.

We want to unite families, communities and educators around a shared vision to nurture healthy, confident children and young people, supported to learn and equipped to lead fulfilling lives.

- Growing numbers of IM leaders in attendance at each termly meeting of the IM Principals' Forum where speakers present on a range of educational issues and initiatives from within NI context and beyond.
- Engagement with local communities seeking to establish IM provision (Pre/primary-Derry (Waterside), East Belfast, Post-primary Co. Tyrone).
- During 2023/24, we worked with the IM sector and other relevant stakeholders to bring forward measurable recommendations that allow us deliver on the outcomes contained in the 'A Fair Start' report.
- Successful conference in September 2023 with more than 400 delegates in attendance, many of whom were IM Practitioners.
- Ongoing work regarding the more general recommendations of A Fair Start. Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- During 2023/24, CnaG advocated, through active participation on relevant DE/EA stakeholder groups, for the IM sector including those pertaining to 'A Fair Start', Covid-19 and the response to it.
- RAISE policy paper was updated in Quarter 4 in recognition of the recommendations made to support IME showing increased understanding of the sector.
- Active participation and advocacy continue with the Irish-medium Cross Directorate Group in EA.
- Active participation and advocacy continue with all relevant EA groups to support specific challenges facing the IME sector.
- Post-primary schools have reported an increased confidence in their support due to advocacy with relevant stakeholders.
- Ongoing work with DE relating to teacher provision and TPL.
- During 2023/24, CnaG provided advice, guidance and support to IM Principals, practitioners and Governors in relation to dealing with continued impact of Covid-19.
- Sustained increased participation in Principals' Forum and range of training facilitated by external providers on identified priority areas.
- Relationships established with local, national and international bodies including attendance at a number of conferences to identify and share good practice.
- Wide range of sessions delivered at annual conference to share best practice in identified priority areas.
- During 2022/23, CnaG disseminated a wide range of IM specific resources and contemporary research relating to blended learning etc in an immersion context.
- Effective resources identified and shared via forum, monthly bulletin and ad hoc online sessions.
- Commissioned the undertaking of research on sectoral pressures for the subsequent dissemination of findings amongst the sector and relevant stakeholders.
- Specific TPL facilitated at annual conference.
- Strong relationships forged with UU and QUB relating to international best practice in an immersion context via 'A Fair Start' funding.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

- Shared research with IM Principals and other stakeholders (e.g. 6/2/24 research symposium) including DE/EA officers and political representatives at Education Committee and beyond.
- Number of online training sessions facilitated on a range of areas.
- During 2023/24, CnaG maintained full engagement and participation at all levels of the Area Planning processes to fully represent the needs of the sector in collaboration with other educational partners in the Area Plan.
- Ongoing representation at APLG, APWG (including Collaboration sub-committee) and APSG.
- Throughout 2023/24, CnaG worked with schools, InaG, CCMS, FnaG, EA, and DE and other partners to deliver the area planning commitments identified in the Strategic Area Planning Action Plan in a way which is more reflective of the particular circumstances and needs of IM sector.
- Ongoing attendance at APLG/WG to proactively work to increase number of SPiMs for the IM sector. Continued engagement with schools in relation to this however, we are unable to increase number of SPiMs on a regional basis due to extreme accommodation barriers facing the IM sector.
- Despite ongoing representation (over the past 3 years) on SEND EG, EA has no plans to provide IM specific support in Local Integrated Team model for September 2024.
- Continued growth in Derry City IM schools in 23/24.
- IM schools not currently meeting the sustainability threshold continued to progress towards target numbers again in 23/24.
- IM schools listed on Operational Plan 2 (OP2) have been actioned-development proposals submitted in 23/24.
- During 2023/24, CnaG recruited, engaged and managed a number of external, professional associates to undertake research, training, collaborative and associated work for IME sector.
- Associates were used to support the organisation in several areas, education support as well as in the area of research/advocacy.
- Regular meetings with DE in relation to addressing significant gaps in provision to support IM pupils with SEN.
- Presentation to EA Board on IM issues in October 2023, at DE Webinar on 11 December 2023, at Education Committee (Stormont) 13 March 2024.

DE Strategic Priority 3 - INSPIRING all our children and young people to make a positive contribution to society.

We ensure that education provision is of a high quality and supports learning and progression.

- During 2023/24, CnaG provided timely, high-quality advice and recommendations to DE on Irish-medium education particularly in relation to policy development, research and consultations.
- Throughout 2023/24, CnaG supported DE in fulfilling its statutory duty to encourage, facilitate and support the development of Integrated Education.
- Fully participated in the Steering and Working Groups associated with the implementation of the IE Act.
- Ongoing liaison with NICIE relating to move of GS Léim an Mhadaidh to old Roe Valley IPS site.
- Ongoing positive working relationship with NICIE relating to the development of Naíscoil na Seolta in East Belfast and the establishment of Scoil na Seolta.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

- All consultations discussed with and informed by wider IM sector and subsequently shared on CnaG website.
- Continue to engage with the Shared Education DE/EA teams and other education/sectoral bodies where appropriate to help address any barriers to Irish-medium engagement in Shared Education.
- Advocate for sufficient flexibility in future Shared Education Initiatives such as Peace Plus to encourage more engagement from and with the Irish-medium sector.

DE Strategic Priority 4 - Meeting the LEARNING needs of our children and young people and developing their knowledge and skills, enabling them to fulfil their potential.

We want every child to enjoy a high-quality education and learning experience from Early Years to post-primary.

- During 2023/24, ensure provision of a quality Irish-medium pre-school support service.
- Progress of Altram's work monitored from 1/4/23-31/7/23 by SMT and CnaG Board.
- Altram funding secured including an uplift to opening budget allocated in April 2023 after strong advocacy for same.
- Budget secured for Altram via CnaG from 1 April 2023-31 July 2023 and from 1 Aug 2023-31 March 2024 this grant was paid directly to Altram as a body recognised and eligible to receive grant aided funding as per Article 89 of NI Education Order 1998.
- Initial feedback would indicate that several prioritised areas for a targeted marketing campaign have experienced significant increases in their numbers. For example, Mid-West Belfast, Kilkeel and in the Waterside, Derry City where new IM preschool provision in response to the marketing campaign has exceeded the accommodation capacity.
- Representation on the DE Irish-medium Early Years' Group to ensure delivery of targets, including the creation and delivery of bespoke Irish-medium language and methodology training in conjunction with Altram.

DE Strategic Priority 5 – DELIVERING an effective, child-first, collaborative and high-quality education system.

We want a sustainable education system which is appropriately resourced, works in partnership, invests in its workforce and is committed to excellence and equity

- During 2023/24, maintain full engagement and participation at all levels of the Area Planning processes to fully represent the needs of the sector in collaboration with other educational partners in the Area Plan.
- CnaG participated fully at all AP groups.
- We fully engaged in the work relating to the preparation of OP2 to include the establishment of additional SPiMs for the IM sector.
- In collaboration with NICIE-GS Léim an Mhadaidh relocated to the former Roe Valley IPS site.
- CnaG facilitated IID/EOT visits to three IM primary schools in September 2023- Bunscoil an Iúir, Bunscoil Mhic Reachtain & Gaelscoil an Lonnáin in September 2023 and work to improve the building of Gaelscoil an Lonnáin is ongoing at an investment of £180k.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

- During 2023/24, assisted the recruitment, training and continued development of governors of school settings at all levels in IME in conjunction with EA through, amongst other things, the provision of specific training session for IM governors.
- Further IM-specific training sessions provided by EA.
- Ongoing representation on the Governors' Stakeholders group and Review of Governance Group.
- Regular advice given to governors in IM schools and signposting to support within EA.
- Associates have been used for various purposes to support CnaG throughout the 23/24.
- Three professional associates have been instrumental in supporting the CEO in the transition period from Dec-March 2024 with a vacancy in the Senior Corporate Services role.
- Associates were involved in addressing outstanding internal audit recommendations, providing support with payroll, pensions etc and to ensure the organisation complied with all procurement requirements.
- These individuals have assisted us in creating a range of policies and putting multiple processes and systems in place in relation to the full range of corporate services.
- Associates with particular experience and expertise in IME have also been employed to offer mentorship programmes for new IM principals and to develop an Irish language policy template for IM schools.
- An academic has been appointed to conduct a feasibility study into the provision of post-primary IM education in Co. Tyrone/Fermanagh.
- Throughout 2023/24, we worked closely with the Department's Investment and Infrastructure Directorate to address the accommodation needs of the Irish-medium Education sector.
- We held regular meetings with EOT/IID which occur bimonthly (peppered with occasional engagement via phone calls / emails). As stated previously, the ongoing work to Gaelscoil an Lonnáin, the relocation of Gaelscoil Léim an Mhadaidh and Gaelscoil an tSeanchaí being progressed and the search for suitable sites (Gaelscoil Aodha Rua, Gaelscoil na Spéiríní, North Belfast & Gaelscoil Éanna).
- Due to challenging budget situation, much work remains and will be prioritised via the Accommodation Improvement Strategy for the IM sector which will be developed by IID with input from CnaG.
- Accommodation survey updated, translated, and launched on 13 May 2024.
- During 2023/24, advocated for adequate numbers of teachers for Irish-medium Education to meet increasing demand.
- Needs clearly defined with actions to address in the Teacher Supply Paper created by CnaG in August 2023.
- Ongoing advocacy on the need to address this issue with DE, ITE colleges and political representatives.
- Pilot scheme launched with AFS funding.
- Issues raised and highlighted at DE Webinar, Research Symposium and at Education Committee.
- Ongoing engagement with DE in relation to this.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Financial Review

The Department of Education core grant is the charity's principal source of funds. Expenditure in the year went towards the achievements and objectives detailed on pages 8 to 12. Funding levels have been confirmed at a similar level for the year ended 31 March 2024.

The results for the year are set out on pages 42 to 64. The charity returned net outgoing resources before actuarial movements of £673 for the year (2023 - £118,102). The results for the year are in line with budgets, the deficit in the prior year arose as a result of the pension fund service costs totalling £166k.

At 31 March 2024 the charity had total General Funds of £19,829 (2023 - £22,470) and total Restricted Funds of £14,438 (2023 - £16,470). In addition, at 31 March 2023 there was a pension reserve of £45,000 which reduced to £nil at 31 March 2024 as a result of actuarial losses.

As CnaG is in the Public Sector and follows the guidance found in Managing Public Money NI (MPMNI) the Directors are obliged to keep the holding of reserves to a minimum. CnaG will draw down sufficient funds each month to match the budgeted expenditure from the Department of Education and the level of free reserves is kept low, generally less than four weeks expenditure.

At 31 March 2024 the charity held free reserves of £19,829 (2023 - £22,086) which represents approximately eight days' expenditure.

The accounting policy on pension costs included in Note 2 and the information in Note 14 of the financial statements provide details of how pension assets and liabilities have been accounted for.

Payments to Suppliers

CnaG is committed to the prompt payment of suppliers in accordance with guidance issued by the Department of Finance. Payment is due within thirty days of receipt of an undisputed invoice.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

CnaG continues to be classified as a Non-Departmental Public Body.

Employees

CnaG aims to promote the involvement of all its employees in its aims and performance. The development of effective employee communication and consultation has continued as part of improving best practice within the organisation.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Directors' Responsibility Statement

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- it maintains a Fraud Prevention Policy and Response Plan;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained, and financial information used by the charitable company or used for publication is reliable; and
- that the charitable company complies with relevant laws and regulations.

The financial statements have been prepared under a direction issued by the Department of Finance insofar as those requirements are appropriate.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Statement of Disclosure of Information to Auditor

So far as each person who was a director at the date of approving of this report is aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

Registered Office:

Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

By order of the Board



MR S O COINNE
Director

24 July 2024

Registered as a charity No. NIC105808

Registered in Northern Ireland No. NI039115

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES
For the year ended 31 March 2024**

CnaG is required to prepare a statement of accounts for each financial year in accordance with the accounts direction given by the Department of Education (DE) and with the approval of the Department of Finance (DoF).

The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of CnaG's activities at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- Observe the accounts direction issued by DE, including the relevant accounting and disclosure requirements, and supply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going concern basis, unless it is inappropriate to presume that the body will continue in operation.

Ms M Thomasson is the Accounting Officer. Her relevant responsibilities as Accounting Officer include responsibility for the propriety and regularity of the finances for which they are answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Office Memorandum issued by the Northern Ireland Department of Finance, the guidance contained within 'Managing Public Money Northern Ireland' also issued by DoF.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT
For the year ended 31 March 2024

Audited Remuneration and Pension Entitlements – Senior Staff

The following section provides detail of the remuneration and pension interests of the Directors and senior staff of CnaG.

No members of the Board of Directors received any remuneration during the year.

The following details represent the cost of the Chief Executive to the charity:

Employee	2023-24					2022-23				
	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000
Ms M Thomasson (from 01/09/2022)	55-60	-	-	21	76- 81	30-35 (55-60 fully year equivalent)	-	-	6	35-40 (61- 66 full time equiv alent)

* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument.

Fair Pay Disclosures (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in CnaG in the financial year 2023-24 was £55,000 - £60,000 (2022-23, £55,000 - £60,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2024**

Fair Pay Disclosures (Audited Information) (continued)

Median Earnings

The ratio of the highest paid director to the interquartile range within the workforce was:

2023-24	25th percentile	Median	75th percentile
Total remuneration (£)	25,071	42,001	45,955
Pay ratio	2.20:1	1.31:1	1.20:1

2022-23	25th percentile	Median	75th percentile
Total remuneration (£)	23,186	33,817	44,543
Pay ratio	2.41:1	1.65:1	1.26:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

For 2023-24 and 2022-23, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2023-24, no employees (2022-23, 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £21,000 to £56,000 (2022-23 £21,000 to £55,000).

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) Salary and allowances, and
- b) Performance pay and bonuses

Of the highest paid director and of their employees as a whole.

The percentage changes in respect of CnaG are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances	6.65%	0.8%
Highest paid director's salary and allowances	0.00%	0.00%

* No performance pay or bonuses were payable to the highest paid director in these years.

Core Exit Packages

There are no core exit packages for CnaG.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2024

Staff Profile, Turnover, Remuneration (audited) and Sickness Absence

During 2023-24 CnaG had 15 staff, all on payroll, and as at 31 March 2024 the number employed was 11 comprising 6 males and 5 females. The profile of the Directors of the company at that date was 7 male and 4 female.

Staff turnover for the year 2023-24 was 37% (2022-23 was 65%).

Remuneration Policy

The remuneration of senior staff members is set according to agreed NJC Scales.

Staff Costs

	2024	2023
	£	£
Wages and salaries	444,561	402,080
Social Security costs	39,932	39,214
Pension costs	<u>78,870</u>	<u>166,603</u>
	<u>563,363</u>	<u>607,897</u>

Average Number of Persons Employed

	2024	2023
Number of staff	11	11

Sickness Absence

CnaG has an overall average number of days lost through sickness of 5.0 days lost per employee in 23/24 (22/23 – 20.7).

During 2023-24, CnaG had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Pension Benefits

CnaG participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The NILGOSC scheme is a funded benefit plan with benefits up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings Scheme. NILGOSC maintain a fund to provide for the payment of current and prospective benefits to members of the scheme. In order to ensure that this objective is achieved, the Committee must determine a suitable investment strategy, which provides both a high return on investments and an acceptable level of risk.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2024

Employee contribution rates are based on pensionable pay and are in the range 5.5%-10.5%. For 2023-24 the rates were as follows:

Band	Range	Contribution Rate
1	£0 - £16,900	5.5%
2	£16,901 - £26,000	5.8%
3	£26,001 - £43,400	6.5%
4	£43,401 - £52,800	6.8%
5	£52,801 - £104,700	8.5%
6	More than £104,700	10.5%

The employer contribution rate for 2023-24 was 19%.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80th of the employee's final year pensionable pay for each year of service and an automatic tax free lump sum of three times their pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60th of final pensionable pay ended 31/03/2015 when a CARE pension scheme started on 01/04/2015 (LGPS (NI) 2015 scheme). Additional Voluntary Contributions (AVC) can be paid through the NILGOSC in-house AVC provider, Prudential.

Further details about the NILGOSC pension scheme can be found at the website www.nilgosc.org.uk and note 14 to the financial statements.

Audited Information

Employee	Accrued pension at pension age as at 31/3/24 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/24 £'000s	CETV at 31/3/23 £'000s	Real increase in CETV £'000s
Ms M Thomasson	5-10	0-2.5	65	36	11

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2024**

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applied. The CETV figures, and the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NILGOSC pension arrangements and for which the CS vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

McCloud Remedy

Discrimination identified by the courts in the way the 2015 pension reforms were introduced must be removed by the Department for Communities. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. This is known as the 'McCloud Remedy' and will impact many aspects of the Local Government Pension Scheme. At this stage allowance has not yet been made within CETVs for this remedy. More information on the McCloud remedy can be found on the NILGOSC website <https://nilgosc.org.uk/employers/administering-the-scheme/mccloud-remedy/>.



MS M THOMASSON
Accounting Officer

24 July 2024

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT
For the year ended 31 March 2024**

Comhairle na Gaelscolaíochta (CnaG), which was established in 2000, is a company limited by guarantee, and not having share capital. CnaG has charitable status and has been deemed as a charity by the Charity Commission for Northern Ireland and was officially registered on 4th April 2017. The constitution of CnaG is set out in its Memorandum & Articles of Association. Although CnaG is a non-statutory body and a charity, it receives its core funding through grant-in-aid from the Department of Education (DE) under the powers contained within Article 89 (2) of the Education (Northern Ireland) Order 1998. As a result of the fact that the organisation's funding comes wholly from DE, CnaG was designated as a Non Departmental Public Body (NDPB) in 2011/12 and as a result additional disclosure requirements and reporting are required to reflect this designated status.

Public Benefit

The role of CnaG is to promote Irish-medium education (IME) and to perform a wide range of roles in facilitating the development of IME for the public benefit. IME brings additional public benefits relating to community development and empowerment, cultural tolerance and diversity, bilingualism and the associated benefits that come with that to name a few. Our vision is the establishment of a viable network of sustainable IME schools, from pre-school to secondary level delivering excellence in education, at the heart of developing language communities.

Irish-medium education aims to ensure Irish-medium pupils achieve excellent educational outcomes as fluent, bilinguals in Irish and English with all the proven educational, cognitive and social benefits that arise from (early) bilingualism. This year has seen an overall growth of 1.4% in pupil numbers across the IM sector with an exponential growth of 6.31% at post-primary level.

This year again we availed of external funding, provided by Foras na Gaeilge, to allow us to implement a comprehensive marketing campaign prior to and during the enrolment period. Indeed, the keynote speech delivered at our annual conference, held in September this year, described the many cognitive and scientific benefits associated with immersion education and early bilingualism. During the course of the year we also continued promoting the development of IM education and improving standards through access to and delivery of training and specialist advice for all levels i.e. pre-school, primary and post-primary.

This year, like in all sectors, has seen us advocating for linguistic appropriate support for IM pupils with additional learning needs. Whilst the number of Specialist Provisions in Mainstream Schools (SpiMs) increased from 4 to 6 this year, they are located in Belfast and, as such, more work is required to ensure that all pupils with additional needs in the IM sector are supported appropriately in gaelscoileanna across the north.

This year again we received additional funding from DE to deliver outcomes associated with 'A Fair Start' (AFS) relating to Teacher Professional Learning and Teacher and resource provision for IM sector. We were delighted to be able to appoint a dedicated officer at Senior level again this year in order to progress IM specific recommendations contained within the 2021 AFS report.

We have worked hard throughout the year to continue to build positive and productive working relationships with colleagues in DE and across a wide range of education bodies. We have continued to put the specific and nuanced needs of the IM sector at the heart of every conversation.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Governance Framework

CnaG recognises that to deliver its strategic aims, objectives, and priorities successfully, it needs robust governance arrangements in place. Corporate governance is founded on laws, policies, processes, systems and behaviours and together they provide a system for the way in which an organisation is directed, administered and controlled.

CnaG's governance framework sets out the roles, responsibilities, and procedures for the effective and efficient conduct of its core activities. It also enables CnaG to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of CnaG's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically.

As a public body and designated NDPB, CnaG is committed to providing excellent governance, to be accountable for its decisions and activities, and to being transparent.

The aim of this statement is to ensure that information is provided as to how governance is effective within CnaG.

Throughout 23/24, CnaG placed a significant focus on the audit, review and refresh of current structures relating to corporate governance and financial management to improve outcomes and to ensure maximum efficiency. We are being assisted and guided in this process by the Chief Executives Forum.

As CEO and Accounting Officer I identified matters that required addressing and prioritised actions to do so. I had the full support of the CnaG Board in this. Matters included, but are not limited to, updating and refreshing a number of policies, including for procurement; business case cover – I ensured training was provided to all CnaG staff on the requirements of better business case management; updating banking mandates; addressing recommendations from Internal Audit; seconding expertise until the Finance and Corporate Services Officer post can be filled substantively following retirement of the previous post-holder. Significant time has been invested in prioritising this work as I recognise the importance of good governance.

Board and Sub-Committees Structure

The Board of Directors has up to 14 non-executive members representing a variety of different stakeholder interests. The board meetings are held on Thursdays in the months of October, February, April and June when an additional Annual General meeting (AGM) is held. It held 4 meetings in 2023/24 as well as one full day and one half day board training which was facilitated by the CEF.

Mr. Seosamh Ó Coinne is Chair of the organisation with the role of Deputy Chair yet to be filled.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Maria Thomasson was appointed permanently to the role of CEO on 17 November 2023 having held the position in an interim capacity from 1 September 2022.

Structure of CnaG's Board of Directors

The structure of CnaG's Board draws representation from 5 nominating Bodies actively associated with the delivery of Irish-medium Education, 5 members nominated from the schools' base which covers pre-school, primary, post-primary, parent and governor sectors. There are two members appointed by the DE through the public appointments process and their four-year tenures finish in December 2024. The maximum number of 14 members can be seen in the composition of the Board below. The CEF is working with the Chair and CEO to create an induction pack for new board members. Alongside this work is a review of the skills and experience of current board members with a view to recruiting for new members with the appropriate skills and experience. It is anticipated that this recruitment drive will take place in summer 2024 and the Department of Education is planning to launch a public appointment competition to fill one vacancy on the CnaG board.

Comhairle na Gaelscolaíochta	- 2 directors (currently vacant)
Department of Education (DE)	- 2 directors (one vacancy)
IM Primary School Principal	- 1 director
IM Secondary School Principal	- 1 director
IM Pre-school leader	- 1 director
IM Governor	- 1 director
IM Parent	- 1 director
IM in CCMS schools (CCMS)	- 1 director
IM teacher training (NISC / UCET)	- 1 director
Irish-language sectoral interests (Foras na Gaeilge)	- 1 director (Chair)
IM in the south of Ireland (COGG)	- 1 director
IM Preschools (ALTRAM)	- 1 director
Total	14

Current Board Members

Áine Andrews	Altram
Seosamh Ó Coinne	Foras na Gaeilge (Chair)
Pádraig Ó Mianáin	Parent
Niall Ó Catháin	Governor
Paul O'Doherty	CCMS
Jacqueline Ní Fhearghúsa	COGG
Thomas Rogan	NI Colleges
Diarmaid Ua Bruadair	Post-primary
Orla Flanagan	Primary
Ciarán Mac Ailín	Preschool
Vacant	DE Appointment
Nuala Toman	DE Appointment
Vacant	Comhairle na Gaelscolaíochta
Vacant	Comhairle na Gaelscolaíochta

Changes in Membership during the year 2023/24:

There were no changes to membership during the year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Non-quorate Meetings:

There were no non-quorate meetings.

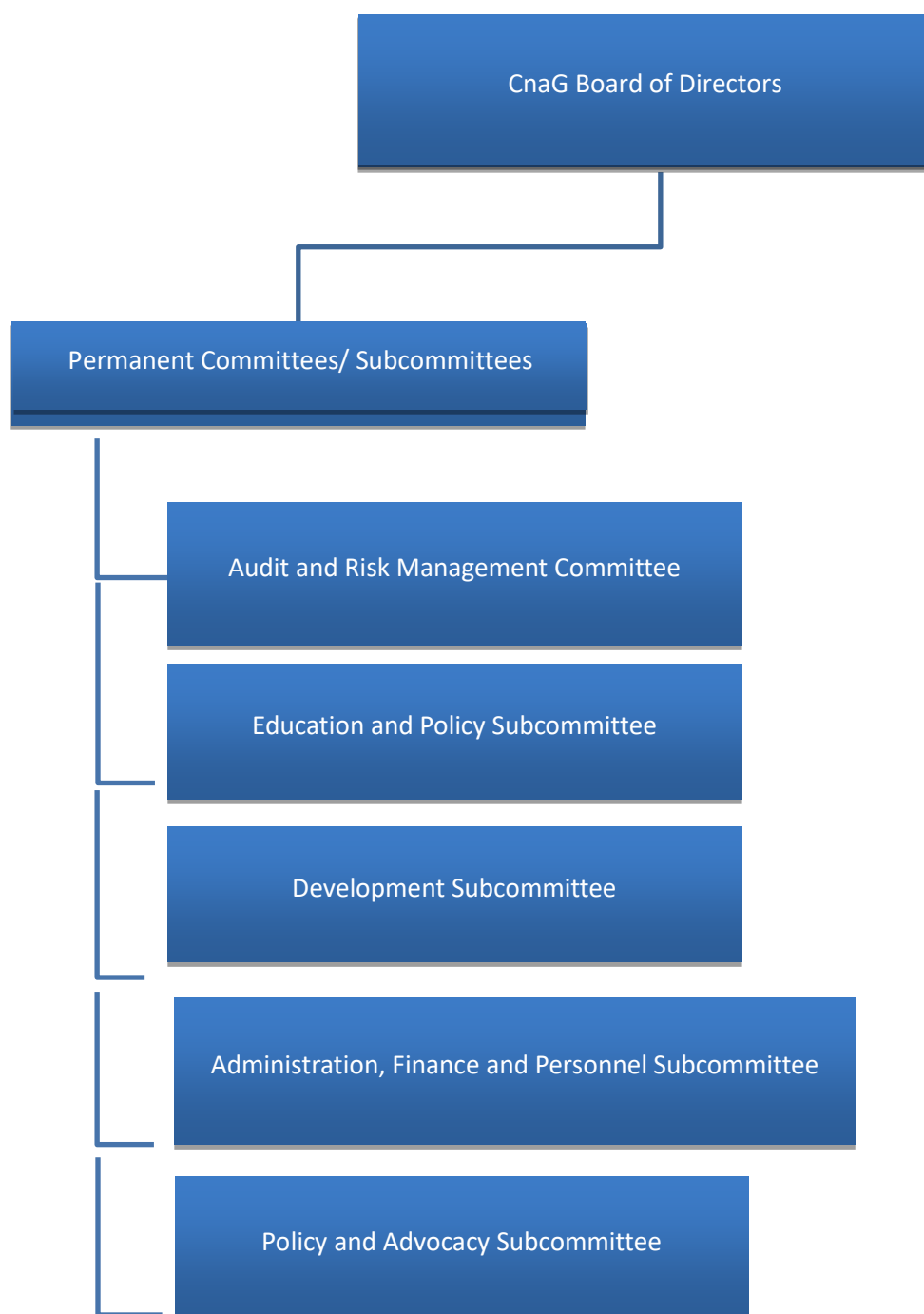
Board Members' attendance during 2023/24

Name	27/04/23	22/06/23	12/10/23	01/02/24	Total X / 4
Seosamh Ó Coinne (Chair)	1	1	1	1	4/4
Niall Ó Catháin	1	1	1	1	4/4
Áine Andrews	1	1	1	1	4/4
Diarmaid Ua Bruadair	1	1	1	1	4/4
Pádraig Ó Mianáin	1	1	0	1	3/4
Paul O'Doherty	1	1	1	1	4/4
Thomas Rogan	1	0	1	1	3/4
Nuala Toman	1	0	0	1	2/4
Jacqueline Ní Fhearghúsa	0	1	1	1	3/4
Orla Flanagan	1	1	1	1	4/4
Ciarán Mac Ailín	1	1	1	1	4/4
Total attendance	10	9	9	11	39/44

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024

Structure of Board Subcommittees



The Business Plan is the mechanism the Board of Comhairle na Gaelscolaíochta uses to establish how it will achieve its aims and objectives for the forthcoming twelve months. In its evolution and ratification this plan will be subject to many different layers of scrutiny from the staff, sub-committees and Board. All final versions can only be accepted after this scrutiny, ratification and adoption by the Board.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

All sub-Committees terms of reference were formally reviewed by the Board in spring 2023. In line with internal audit recommendations, CnaG has also been reviewing a range of policies as well as the role of board and structures and remit of individual sub-committees. A new streamlined sub-committee structure was ratified at the next board meeting on 18/4/24 with a view to implementation in the May/June 2024 cycle.

Audit and Risk Management Committee (ARMC)

In accordance with its terms of reference the audit committee oversees financial reporting and the effectiveness of financial and regulatory compliance, controls and systems reporting. In addition, the committee monitors the effectiveness of CnaG's internal audit function and reviews its material findings. This committee met 3 times during 2023/24.

Education Subcommittee

The duties of this subcommittee are to carry out the following and to bring forward recommendations to the Board of Directors in accordance with its terms of reference:

- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provide an input at board level on consultations and other educational issues relevant to the subcommittee;
- Identify and assist in developing the educational requirements and needs of the IM sector.

This subcommittee has held 3 meetings during the year 2023/24 to carry out the aforementioned duties.

Development Subcommittee

This committee carried out the following duties in accordance with their terms of reference:

- Provision of guidance and appropriate strategic advice at board level on the planning, establishment and sustainability of schools at all levels in the IM sector;
- Provision of guidance and appropriate strategic advice at board level on marketing issues relating to CnaG and the IM sector;
- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provision of an input at board level on consultations and other developmental issues relevant to the subcommittee;
- Submission of proposals/recommendations to the board of directors on developmental issues;

The Development Subcommittee has held 3 meetings during the year 2023/24 to carry out the afore-mentioned duties. The Subcommittee plays an important role in monitoring and overseeing CnaG's involvement in Area Planning.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Finance, Administration and Personnel Subcommittee

This committee met 3 times during in the year. Its function is to focus in greater detail on the financial, administrative and personnel issues in accordance with its terms of reference which are presented to the Board throughout the year. This committee also deals with all issues relating to staff and premises.

Policy and Advocacy Subcommittee

This committee met twice during in the year. Its function is to focus in greater detail on the policy and advocacy issues for the IM sector in accordance with its terms of reference which were presented to the Board in the previous year.

- To provide guidance and appropriate strategic advice at board level on all aspects of advocacy, representation and policy;
- To advise and support the Senior Advocacy and Policy Officer in carrying out his /her duties, according to CnaG's Operational Plan and Advocacy Strategy;
- To assist with the identification of opportunities to engage with relevant stakeholders including politicians, children's' organisations, educational bodies etc;
- To advise on the content of CnaG position papers, press releases, consultations etc as appropriate

Role of the Accounting Officer/CEO and Senior Management Team

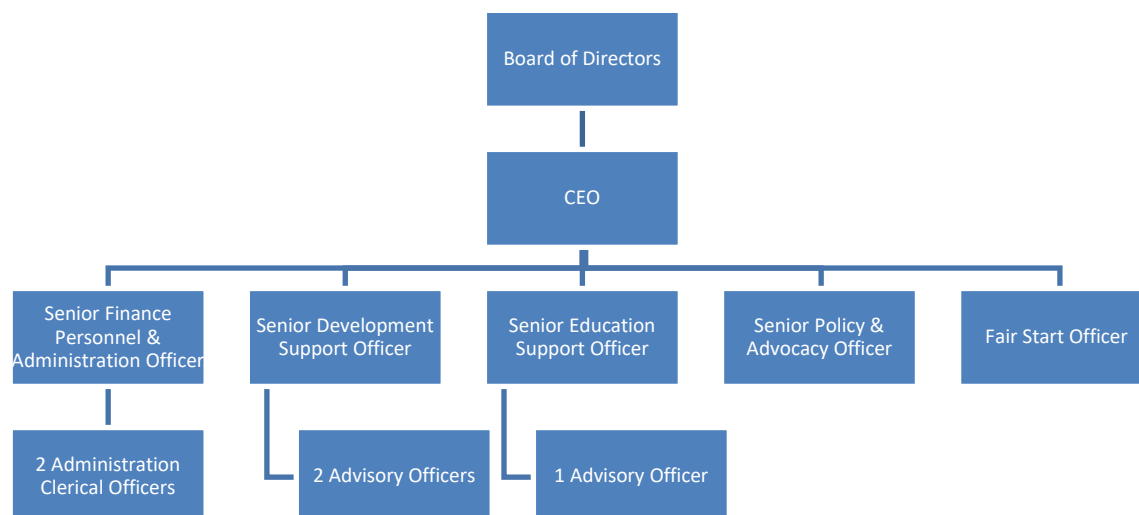
The CEO is the Accounting Officer for CnaG and is supported by the senior management team. The senior management team consists of, Chief Executive, Senior Corporate Services Officer, Senior Education Officer, Senior Development Officer and Senior Policy and Advocacy Officer plus a temporary post of a Senior Fair Start Officer. Support and assistance is given to the Board of Directors in a number of ways.

- Providing timely and accurate management information and activity reports to the Board.
- Developing actions and strategies in conjunction with relevant subcommittees of the Board.
- Implementing CnaG's agreed Business and Corporate Plans.
- Provision of other support by carrying out a range of additional support functions including representing IME, advising individuals and organisations about the on-going development of IME and promoting IME within the wider community;
- In relation specifically to the role of the accounting officer to act in accordance with guidance in CnaG's Management Statement and Financial Memorandum;
- In relation specifically to the role of CEO to act in accordance with guidance in CnaG's Management Statement;

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Organisational Chart of Comhairle na Gaelscolaíochta 2023/24



Relationship between Board of Directors and Accounting Officer

The Accounting Officer reports during the year to the Board of Directors. There are also informal arrangements in place which allow further reporting, if required. The Accounting Officer of CnaG is also responsible to the Minister of Education through their permanent secretary and to the Northern Ireland legislative Assembly for the propriety and regularity of use of all resources voted by the Assembly for educational and related purposes. In 2023/24 the Chair of CnaG or Deputy Chair along with the CEO & Accounting Officer and Senior Corporate Services Officer met with the Permanent Secretary (DE) at Governance and Accountability Review (GAR) meetings twice in May and November 2023.

Compliance with Corporate Performance Code

I can confirm that throughout 23/24, CnaG continued to comply with the Corporate Governance in Central Government Departments Code of Good Practice NI 2013.

Conflicts of Interest

Comhairle na Gaelscolaíochta understands and accepts the potential risks to the organisation as a result of Conflicts of Interests. We are particularly aware, in the context of a relatively small Irish language community, that those risks are heightened for an organisation such as ours. As such, CnaG records Conflicts of Interest at each sub-committee and board meeting, it is a standing item on the Board Agenda, and Directors leave the meeting when any discussion is taking place which may lead to a conflict of Interest.

In line with internal audit recommendations, we have reviewed our Conflict of Interest Policy which was ratified at full board meeting on 18 April 2024. We have also included specific workshops on identifying and effectively managing conflicting interests at board and senior management training days with CEF.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024

Assessment of Board Performance

The Chair and CEO arranged for board and senior officer training to be delivered by the CEF on 12 October 2023. The Board then carried out a self-assessment Board Effectiveness Review in January 2024. The review gauged the level of effectiveness of Board members in a range of areas and recorded their self-assessment of their performance.

This took place in advance of individual meetings held between the Chair and each member of the board throughout January 2024 where these self-assessments were discussed and training needs identified. These meetings also provided the Chair with an opportunity to appraise board members and for board members to appraise the performance of the Chair.

A second day of training was provided to board and senior managers by the CEF on 6 March 2024.

Other methods to assess ongoing effectiveness of the Board include:

- Record of attendance by Directors and Board and Subcommittee meetings and a report on the same.
- Assurances to the Audit and Risk Management Committee via Internal Audit reports.

Attendance carried out in 2023/24

The attendance at both Board and Sub-Committee meetings were monitored throughout the year with the following attendance levels:

Board Meetings:

Meeting dates	27/04/23	22/06/23 AGM	12/10/23	01/02/24
Number of directors present	10	9	9	11

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Attendance carried out in 2023/24 (Cont'd)

Development Sub-Committee:

Directors - Dates	19/04/23	07/06/23	17/01/24	20/03/24
N Ó Catháin	1	1	1	1
Á Andrews	0	N/A	N/A	N/A
P Ó Mianáin	1	1	1	1
Paul O'Doherty	0	N/A	N/A	N/A
Nuala Toman	1	1	1	0
Ciarán Mac Ailín	1	0	0	1
Thomas Rogan	0	N/A	N/A	N/A

Education Sub-Committee:

Directors - Dates	01/06/23	09/01/24	12/03/24
D Ua Bruadair	1	1	1
Á Andrews	1	1	1
T Rogan	1	1	0
J Ní Fhearghúsa	1	0	0
O Flanagan	1	1	1

Policy & Advocacy Sub-Committee:

Directors - Dates	05/06/23	16/01/24
Áine Andrews	1	1
Diarmaid Ua Bruadair	1	1
Nuala Toman	0	0
Pádraig Ó Mianáin	1	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Attendance carried out in 2023/24 (Cont'd)

Finance, Administration and Personnel Sub-Committee:

Directors - Dates	08/06/23	18/01/24	21/03/24
Seosamh Ó Coinne	1	1	1
Niall Ó Cathain	1	1	1
Paul O'Doherty	1	1	1
Orla Flanagan	N/A	1	1

Audit and Risk Management Committee:

Directors - Dates	22/06/23	18/01/24	21/03/24
Seosamh Ó Coinne	1	1	1
Jacqueline Ní Fhearghúsa	0	0	1
Paul O'Doherty	1	1	1

Review of Board and Committee Agendas and Meeting Schedule

In the previous year the Board agreed a reviewed timetable for Board meetings throughout the year whereby each committee would meet two weeks in advance of each full Board Meeting. This has been carried out as part of the restructuring of committees carried out by the Chair/CEO with assistance and advice from the CEF.

Attendance at board meetings is a standard item at each board meeting where attendance is assessed and, where appropriate, the following actions should be followed:

- After missing 3 consecutive meetings CEO is asked to contact the board member regarding attendance when a valid excuse had been accepted by the Board.
- After missing 4 consecutive meetings a letter regarding attendance is issued to the board member by the Chair;
- After missing 5 consecutive meetings the Board will be asked to consider the continued membership on the board of the absent board member.
- A full report on attendance at Board and Committee meetings to be given to the Board at the end of the year.

During the course of the year, the Chair was pleased about attendance levels and did not note any significant attendance issues. The continued use of Teams for sub-committee meetings and to host two out of the four full board meetings allowed members a greater flexibility in order to attend. All board members remain committed to their roles on the Board and wish to continue in that capacity.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Individual appraisals of board members:

The Chair carried out individual appraisals of all board members in January 2024.

Range and quality of data used by the Board.

The range and quality of the data received by the Board in 2023/24 was as follows:

- Oral board meeting reports by chairs of sub-committees;
- Minutes of sub-committee meetings;
- CEO reports at all board meetings and via email as necessary throughout the year;
- Business plan progress reports by CEO;
- Approval of reports on CnaG's accounts;
- Submissions to consultations;
- Professional advice on HR legal matters;
- Relevant documentation/reports issued by CnaG's senior management team;
- Regular financial reports.

Board assessment and scrutiny at board and sub-committee level ensures that the quantity and quality of data is broadly in line with the needs of the Board which can be amended at the request of the Board. The data provided to the Board during the 2023/24 year was routinely and formally assessed and scrutinised at each board and committee meeting. Comments on quality and quantity, where appropriate, were reflected in board meeting minutes. Further assurances were also sought from the Audit and Risk Management Committee and from CnaG's Internal Auditors. Chair and Senior Corporate Services Officer also attended Governance and Accountability meetings in 2023/24 along with the CEO/Accounting Officer.

Ministerial Directions

No Ministerial Directions were issued in 2023/24.

Audit and Risk Management Committee.

During 2023/24 the Audit and Risk Management Committee with currently 3 members held 3 meetings. The annual audit for 2022/23 was completed on 22 June 2023 and the annual report and accounts was presented in the Northern Ireland Assembly on 30 June 2023.

Corporate Risk Register 2023/24- CRR

The risk register format following the Department's layout has been implemented with regular reviews carried out during the year. The risk register is reviewed at Audit and Risk management meetings and discussed and approved by the Board.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024

Internal Control and Upcoming Risks Identified

The internal control system includes clearly defined reporting lines and authorisation procedures, a comprehensive budgeting and monthly reporting system, and written policies and procedures. In addition to a wide range of internal audit reports, senior management also receive assurance from other sources including third party reviews, financial control reviews, external audit reports, and risk and control self-evaluations. Internal Audit also promotes best practice in risk management processes to ensure delivery of CnaG's objectives.

CnaG has in place internal control and risk management systems for financial reporting with additional controls which included a detailed budgeting process with the budget being approved by the Administration, Finance and Personnel Subcommittee which is also reported to the Board of Directors at each Board meeting. Forecasts for the year are reported bi-monthly. Finance/Management and Governance issues are reported on directly to DE officials via GAR meetings on a regular basis throughout the year.

Significant work has been undertaken throughout 23/24 to improve and update internal controls. Risks were identified by the CEO and discussed with board members, DE sponsor team, Internal Audit and the Permanent Secretary at GAR meetings and swift actions put in place to mitigate in a timely manner.

New Risks

The CRR has been reviewed during 2023/24 by the Board and by Senior Managers. The CRR is reviewed 3 times a year, following Internal Audit meetings. New, emerging risks identified as follows;

- (A) **Human Resources** – Failure to undertake workforce Planning especially around strategically important positions.
- (B) **Procurement** – Failure to follow present Procurement guidelines established by the Department of Finance that could invalidate our financial stewardship.
- (C) **Board/ Committees** – Insufficient attraction of numbers and quality of Board members
- (D) **Finance** – Insufficient attraction of funding to achieve our aims and objectives.
- (E) **Corporate Governance** - Compliance with demands of Corporate Governance in a small organisation without specialised officers in house

Internal Audit Reports

On the basis of the Internal Audit work undertaken within the organisation, and the individual opinion provided for each assignment, the Head of Internal Audit considers that an overall limited opinion is appropriate for CnaG for 2023/24 and was able to provide a 'limited' level of assurance to the Accounting Officer on the organisations governance, risk management and internal control system.

Throughout the year, Internal Audit have provided the organisation with several Management Letters which have identified deficiencies and strengths. These have been useful in prioritising areas for development moving forward into the new financial year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Health and Safety

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all of its duties under health and safety legislation. We have ensured that CnaG has access to OH/OT services when necessary during 23/24 and this will be an ongoing service available to the organisation.

Lapses in Protective Security

There were no instances of such lapses in year 2023/24.

The aim of this statement is to ensure that information is provided as to how governance within CnaG has worked during 2023/24. CnaG will continue to ensure that it adheres to organisational needs and governance guidelines throughout 2024/25.

Government Funding Database

CnaG can confirm that information held by the organisation has been updated and entered into the Government Funding Database.

I am satisfied that I have delivered upon my responsibilities as CnaG Accounting Officer and thereby declare to the Departmental Accounting Officer of my fitness to act as Accounting Officer.

As the Chief Executive and Accounting Officer for CnaG, I can confirm that the Governance Statement has been formally reviewed by the Audit and Risk Assurance Committee, that it is complete and accurately reflects the latest assessment of the state of governance within CnaG.



MS M THOMASSON
Accounting Officer

24 July 2024

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA

OPINION

We have audited the financial statements of Comhairle na Gaelscolaíochta (the 'charitable company') for the year ended 31 March 2024 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON REGULARITY

In our opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in the regard.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

OPINION ON OTHER MATTERS

In our opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Government Financial Reporting Manual;
- information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with the applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit; or
- The Governance Statement does not reflect compliance with the Department of Finance's guidance.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Report of the Directors, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

**EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING
IRREGULARITIES, INCLUDING FRAUD**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
- Detecting and responding to the risks of fraud and whether they have and knowledge of any actual, suspected or alleged fraud; and
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2016, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

AUDIT REPONSE TO RISKS IDENTIFIED

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

USE OF OUR REPORT

This report is made solely to the Company's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

24 July 2024

Mr Nigel Moore FCA
(Senior Statutory Auditor)
For and on behalf
GM^cG BELFAST
Chartered Accountants &
Statutory Auditor

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
Income from					
Donations and legacies	3	645,737	5,000	650,737	640,000
Investment income	4	4,000	-	4,000	(20,000)
Charitable activities	5	-	175,158	175,158	275,513
Other trading activities	6	18,083	-	18,083	-
Other income	7	<u>133</u>	<u>-</u>	<u>133</u>	<u>63</u>
Total income		<u>667,953</u>	<u>180,158</u>	<u>848,111</u>	<u>895,576</u>
Expenditure on					
Charitable activities	8	<u>666,594</u>	<u>182,190</u>	<u>848,784</u>	<u>1,013,678</u>
Total expenditure		<u>666,594</u>	<u>182,190</u>	<u>848,784</u>	<u>1,013,678</u>
Net expenditure before other gains and losses	11	1,359	(2,032)	(673)	(118,102)
Actuarial (losses)/gains in respect of defined benefit pension scheme	14	<u>(49,000)</u>	<u>-</u>	<u>(49,000)</u>	<u>945,000</u>
Net movement in funds		(47,641)	(2,032)	(49,673)	826,898
Reconciliation of funds					
Total funds at 1 April 2023		<u>67,470</u>	<u>16,470</u>	<u>83,940</u>	<u>(742,958)</u>
Total funds at 31 March 2024	19/20	<u>19,829</u>	<u>14,438</u>	<u>34,267</u>	<u>83,940</u>

All of the activities of the charitable company are classed as continuing.

The notes on pages 45 to 64 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**BALANCE SHEET
As at 31 March 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	15	14,058	16,530
CURRENT ASSETS			
Debtors	16	7,506	8,241
Cash at bank and in hand		<u>51,570</u>	<u>38,285</u>
		59,076	46,526
CREDITORS: Amounts falling due within one year	17	<u>(38,867)</u>	<u>(24,116)</u>
NET CURRENT ASSETS		<u>20,209</u>	<u>22,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,267	38,940
DEFINED BENEFIT PENSION SCHEME ASSET/(LIABILITY)	14	<u>-</u>	<u>45,000</u>
NET ASSETS/(LIABILITIES)		<u>34,267</u>	<u>83,940</u>
CHARITY FUNDS			
Restricted income funds	19	<u>14,438</u>	<u>16,470</u>
Unrestricted funds:-			
Unrestricted funds excluding pension liability		19,829	22,470
Pension reserve		<u>-</u>	<u>45,000</u>
Total unrestricted income funds	20	<u>19,829</u>	<u>67,470</u>
TOTAL FUNDS		<u>34,267</u>	<u>83,940</u>

These financial statements were approved and authorised for issue by the directors on 24 July 2024 and were signed on their behalf by:



MR S Ó COINNE
Director



MS O FLANAGAN
Director

Company Registration Number – NI039115

The notes on pages 45 to 64 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF CASH FLOWS
For the year ended 31 March 2024**

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash used in operating activities	28	<u>17,845</u>	<u>(48,681)</u>
Cash flows from investing activities:			
Interest receivable		-	-
Purchase of property, plant and equipment		<u>(4,560)</u>	<u>-</u>
Net cash used in investing activities		<u>(4,560)</u>	<u>(48,681)</u>
Change in cash and cash equivalents in the year		13,285	(48,681)
Cash and cash equivalents brought forward		<u>38,285</u>	<u>86,966</u>
Cash and cash equivalents carried forward	29	<u>51,570</u>	<u>38,285</u>

The notes on pages 45 to 64 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024**

1. NATURE OF ORGANISATION

The principal activity of Comhairle na Gaelscolaíochta is to promote, facilitate and encourage Irish-medium education. The charity is a company limited by guarantee incorporated in Northern Ireland. The charity's principal place of business is its registered office at Áras na bhFál, 202 Bóthar na bhFál, Béal Feirste, BT12 6AH.

2. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern, therefore the financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Comhairle na Gaelscolaíochta meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FREM) and those issued by the Department of Finance and Personnel in so far as those requirements are appropriate.

Statement of Cash Flows

Under FRS 102, cash flows are required to be shown separately for three categories only, namely, operating, investing and financing. The statement of cash flow reconciles to cash and cash equivalents. Cash and cash equivalents are defined in FRS 102 as "cash on hand and demand deposits and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value".

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

2. ACCOUNTING POLICIES (Cont'd)

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities or equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Staff costs and overhead expenses are allocated on an appropriate basis, such as time spent on those activities or floor space occupied by those activities.

(i) Charitable activities

This comprises all resources applied by the charity in undertaking its work to meet its charitable activities and includes both direct costs and support cost relating to these activities.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024

2. ACCOUNTING POLICIES (Cont'd)

(ii) Governance costs

This includes the cost of governance arrangements which relate to the general running of the charity.

Operating leases

Annual rentals for assets financed by operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Employee Benefits

Through the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) the charity operates a pension scheme providing benefits based on final or average pensionable salary for certain employees.

The charity's share of any deficit on NILGOSC is recognised as a liability on the Balance Sheet. A surplus is only recognised as an asset when it is probable that it represents the present value of economic benefits available to the charity. Changes to the asset/liability are charged to the Statement of Financial Activities (SOFA) as appropriate.

Tangible fixed assets

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost, less estimated residual value of tangible fixed assets over the expected useful economic lives of the assets concerned. The annual rates and bases used for this purpose are:

Fixtures, fittings and equipment - 25% straight line

Fund accounting

The charity has two types of funds for which it is responsible, and which require separate disclosure. These are as follows:

(i) Restricted income funds

Represents grants, donations and other income received which are for specific purposes as laid down by the donor. Such purposes are within the overall aims of the charity.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

2. ACCOUNTING POLICIES (Cont'd)

(ii) Unrestricted income funds

General funds

Represents funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Pension reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

Taxation

As a charity, the company is not liable to either Income Tax or Corporation Tax.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

2. ACCOUNTING POLICIES (Cont'd)

Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of Financial Activities in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following are the company's key sources of estimation uncertainty:

Defined Benefit Pension Scheme – The actuarial valuations are based on certain assumptions as detailed in Note 14.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations	-	-	-	-
Department of Education	<u>645,737</u>	<u>5,000</u>	<u>650,737</u>	<u>640,000</u>
	<u>645,737</u>	<u>5,000</u>	<u>650,737</u>	<u>640,000</u>

During the year £650,737 was received from Department of Education. In 2023, £640,000 of the income from donations and legacies was unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	-	-	-	-
Other finance income	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>(20,000)</u>
	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>(20,000)</u>

In 2023, all of the investment income was unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants receivable				
Foras na Gaeilge	-	20,908	20,908	29,983
Department of Education	<u>-</u>	<u>154,250</u>	<u>154,250</u>	<u>245,530</u>
	<u>-</u>	<u>175,158</u>	<u>175,158</u>	<u>275,513</u>

The charity has only one principal activity, being the promotion of Irish-Medium Education.

In 2023, all of the income from charitable activities was restricted funds.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Conference sponsorship	<u>18,083</u>	<u>-</u>	<u>18,083</u>	<u>-</u>
	<u>18,083</u>	<u>-</u>	<u>18,083</u>	<u>-</u>

7. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Sundry income	<u>133</u>	<u>-</u>	<u>133</u>	<u>63</u>
	<u>133</u>	<u>-</u>	<u>133</u>	<u>63</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2024 £	Depreciation 2024 £	Other Costs £	Total 2024 £	Total 2023 £
Promotion of Irish-Medium Education	563,363	7,032	265,979	836,374	1,001,635
Expenditure on governance	<u>-</u>	<u>-</u>	<u>12,410</u>	<u>12,410</u>	<u>12,043</u>
	<u>563,363</u>	<u>7,032</u>	<u>278,389</u>	<u>848,784</u>	<u>1,013,678</u>

9. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Audit and accountancy fees	9,000	-	9,000	8,848
Internal audit	3,410	-	3,410	3,195
Directors' travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>12,410</u>	<u>-</u>	<u>12,410</u>	<u>12,043</u>

10. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Programmes	627,805	182,190	809,995	977,368

Support costs	<u>26,379</u>	<u>-</u>	<u>26,379</u>	<u>24,267</u>
	<u>654,184</u>	<u>182,190</u>	<u>836,374</u>	<u>1,001,635</u>
COMHAIRLE NA GAELSCOLAÍOCHTA				
<u>(INCORPORATED UNDER GUARANTEE)</u>				

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024

11. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2024	2023
	£	£
Depreciation	7,032	7,596
Auditors remuneration:		
- audit of the financial statements	6,000	6,000
- other services	3,000	2,848
Internal audit	<u>3,410</u>	<u>3,195</u>
Operating lease costs:		
- other assets	<u>23,000</u>	<u>23,000</u>

12. STAFF COSTS

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	444,561	402,080
Social security costs	39,932	39,214
Pension costs	<u>78,870</u>	<u>166,603</u>
	<u>563,363</u>	<u>607,897</u>

The average monthly number of employees was 11 (2023 - 11) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2024	2023
Number of staff	<u>11</u>	<u>11</u>

One employee received remuneration of more than £60,000 during the year (2023 – 1).

Remuneration in respect of key management personnel was £67,445 during the year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

13. DIRECTORS' REMUNERATION

The Directors received no remuneration during the year.

No Directors (2024 – nil) were reimbursed for travel costs during the year (2023 – nil).

14. PENSIONS

The disclosures below relate to the liabilities within the Northern Ireland Local Government Officers' Superannuation Pension Fund (the "Fund") which is part of the Local Government Pension Scheme ("the LGPS").

In accordance with Financial Reporting Standards, disclosure of certain information concerning assets, liabilities, income and expenditure relating to this pension scheme is required.

Contributions for the Accounting Period ended 31 March 2025

The Employer expects to pay regular contributions to the Fund, together with any payments to beneficiaries under the unfunded schemes, for the accounting period ended 31 March 2025 of £82,000.

Additional contributions may also become due in respect of any employer discretions to enhance members' benefits in the fund over the next accounting period.

Assumptions

The last full actuarial valuation of pension liabilities was as at 31 March 2022. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the actuary in updating the latest valuation of the fund for FRS 102 purposes were:

Principal Financial Assumptions (% per annum)

	31 March 2024	31 March 2023
Discount rate	4.8	4.7
CPI price inflation	2.6	2.7
Pension increases	2.6	2.7
Pension accounts revaluation date	2.6	2.7
Salary increases	4.1	4.2

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

14. PENSIONS (Cont'd)

Mortality Assumptions

The mortality assumptions were based on the recent actual mortality experience of members within the fund and allow for expected future mortality improvements.

Post Retirement Mortality (retirement in normal health)	31 March 2024	31 March 2023
Males		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	21.7	22.2
Member aged 45 at accounting date	22.7	23.2
Females		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	24.6	25.0
Member aged 45 at accounting date	25.6	26.0

Commutation

31 March 2024

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024

14. PENSIONS (Cont'd)

31 March 2023

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

Asset Allocation

The approximate split of assets for the fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below.

	Asset split at 31 March 2024 (%)	Asset split at 31 March 2023 (%)
Equities	43.7	40.0
Property	9.7	11.2
Government Bonds	17.4	20.6
Corporate Bonds	4.2	3.0
Multi Asset Credit	13.3	13.3
Cash	5.6	6.5
Other	<u>6.1</u>	<u>5.4</u>
Total	<u>100.0</u>	<u>100.0</u>

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2024 £M's	Value as at 31 March 2023 £M's
Fair value of assets	2.981	2.635
Present value of funded liabilities	(2.666)	(2.590)
Present value of unfunded liabilities	0.000	0.000
Unrecognised asset	<u>(0.315)</u>	<u>0.000</u>
Pension asset recognised on the Balance Sheet	<u>0.000</u>	<u>0.045</u>

At 31 March 2024 there is a net pension asset of £315,000 that has not been recognised in accordance with the accounting policy.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

14. PENSIONS (Cont'd)

	Period Ended 31 March 2024 £M's	Period Ended 31 March 2023 £M's
Analysis of the SOFA Charge		
Current service cost	0.079	0.166
Past service cost	0.000	0.000
Interest cost	(0.004)	0.020
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.075</u>	<u>0.186</u>

Change to the Fair Value of Liabilities during the Accounting Period

Opening present value of liabilities	2.590	3.630
Current service cost	0.079	0.166
Interest cost	0.121	0.098
Contributions by participants	0.029	0.027
Actuarial (gains)/losses on liabilities	(0.112)	(1.294)
Net benefits paid out of the fund	(0.041)	(0.037)
Past service cost	<u>0.000</u>	<u>0.000</u>
Closing value of liabilities	<u>2.666</u>	<u>2.590</u>

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2024 £M's	Period Ended 31 March 2023 £M's
Opening fair value of assets	2.635	2.840
Expected return on assets	0.125	0.078
Actuarial gains/(losses) on assets	0.154	(0.349)
Contributions by the employer	0.079	0.076
Contributions by participants	0.029	0.027
Net benefits paid out	<u>(0.041)</u>	<u>(0.037)</u>
Closing fair value of assets	<u>2.981</u>	<u>2.635</u>
Actual Return on Assets		
Expected return on assets	0.125	0.078
Actuarial gains/(losses) on assets	<u>0.154</u>	<u>(0.349)</u>
Actual return on assets	<u>0.279</u>	<u>(0.271)</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

14. PENSIONS (Cont'd)

	Period Ended 31 March 2024 £M's	Period Ended 31 March 2023 £M's
Analysis of Amounts Recognised in the SOFA		
Asset gains/(losses) arising during the period	0.154	(0.349)
Liability gains arising during the period	0.112	1.294
Adjustment loss due to restriction of surplus	<u>(0.315)</u>	<u>0.000</u>
Total actuarial (losses)/gains	<u>(0.049)</u>	<u>0.945</u>
History of Experience Gains and Losses		
Experience gains/(losses) on assets	0.154	(0.349)
Percentage of assets	5.17%	13.24%
Experience gains on liabilities	0.112	1.294
Percentage of the present value of the liabilities	4.20%	49.96%

The Department of Education acts as guarantor in relation to CnaG's pension liability.

15. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2023	47,716
Additions	<u>4,560</u>
At 31 March 2024	<u>52,276</u>
Depreciation	
At 1 April 2023	31,186
Charge for the year	<u>7,032</u>
At 31 March 2024	<u>38,218</u>
Net Book Value	
At 31 March 2024	<u>14,058</u>
At 31 March 2023	<u>16,530</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

16. DEBTORS

	2024	2023
	£	£
Prepayments and accrued income	<u>7,506</u>	<u>8,241</u>

17. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	33,996	24,116
Other tax and social security	<u>4,871</u>	<u>-</u>
	<u>38,867</u>	<u>24,116</u>

18. COMMITMENTS UNDER OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases as set out below.

	2024		2023	
	Land and Buildings	Other items	Land and Buildings	Other items
	£	£	£	£
Expiry Date:				
Within 1 year	23,000	-	23,000	-
Within 1 to 5 years	<u>17,250</u>	<u>-</u>	<u>40,250</u>	<u>-</u>
	<u>40,250</u>	<u>-</u>	<u>63,250</u>	<u>-</u>

The disclosure relates to the lease on the charity's premises, which expires in January 2026. The charity has an option to terminate the lease by giving at least three months' notice.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024

19. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2023 £	Incoming Resources £	Outgoing Resources £	Transfers to/(from)	Balance at 31 Mar 2024 £
Department of Education					
- Capital grant	16,146	5,000	(7,032)	-	14,114
Foras na Gaeilge	324	20,908	(20,908)	-	324
Department of Education – Irish- medium Pre-schools	-	58,000	(58,000)	-	-
Department of Education – Irish Medium Fair Start Funding	<u>-</u>	<u>96,250</u>	<u>(96,250)</u>	<u>-</u>	<u>-</u>
	<u>16,470</u>	<u>180,158</u>	<u>(182,190)</u>	<u>-</u>	<u>14,438</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

20. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2023 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers to/(from) £	Balance at 31 Mar 2024 £
General Funds	22,470	663,953	(666,594)	-	-	19,829
Pension Reserve	<u>45,000</u>	<u>4,000</u>	<u>-</u>	<u>(49,000)</u>	<u>-</u>	<u>-</u>
	<u>67,470</u>	<u>667,953</u>	<u>(666,594)</u>	<u>(49,000)</u>	<u>-</u>	<u>19,829</u>

21. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 19)

(a) Department of Education – Capital Grant

The Department of Education offered capital funding for replacement IT equipment.

(b) Foras na Gaeilge

This was funding awarded from Foras na Gaeilge to support the implementation of a marketing strategy for Irish Medium Education.

(c) Department of Education – Irish-medium Pre-schools

The Department of Education offered funding to enable interim support arrangements for a project in relation to Irish-Medium pre-schools.

(d) Department of Education – Irish-medium Fair Start

The Department of Education offered funding to provide additional focused support for the Irish Medium sector in the form of educational resources, initial teacher education, TPL and leadership training.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

**21. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES
(CONT'D)**

(ii) Unrestricted Funds (Note 20)

(a) General Fund

This fund is the result of the charity's strategic objective to establish reserves to provide sufficient funds to cover any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the charity cease to operate.

(b) Pension Reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Assets £	Total £
Restricted Income Funds	14,058	380	-	14,438
General Funds	-	19,829	-	19,829
Pension Reserve	-	-	-	-
Total Funds	<u>14,058</u>	<u>20,209</u>	<u>-</u>	<u>34,267</u>

23. RELATED PARTY TRANSACTIONS

The charity receives its core funding from the Department of Education, the sponsoring department of the charity. The amount receivable in the year was £804,987 (2023 - £885,530).

During the year no member of the Board or Management team has undertaken any material transaction with the charity.

24. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2023 – £nil). There were no cash losses written off during the year (2023 - £nil).

25. CONTINGENCIES

A portion of grants received may become repayable should certain conditions under which they were awarded cease to be fulfilled.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024

26. LIABILITY OF MEMBERS

Comhairle na Gaelscolaíochta is a company incorporated under guarantee and does not have share capital. The liability of each member is limited to an amount not exceeding £1.

27. EVENTS AFTER THE REPORTING PERIOD

No events occurred between the Balance Sheet date and the date on which these financial statements were authorised for issue that require disclosure.

The Accounting Officer authorised these financial statements for issue on 24 July 2024.

28. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net expenditure for the year	(673)	(118,102)
Adjustment for:		
Depreciation charges	7,032	7,596
Interest (receivable)/payable	(4,000)	20,000
Decrease in debtors	735	502
Increase/(decrease) in creditors	14,751	(48,677)
Loss on disposal of fixed assets	-	-
Pension service cost in excess of contributions	<u>-</u>	<u>90,000</u>
Net cash provided by operating activities	<u>17,845</u>	<u>(48,681)</u>

29. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash in hand	<u>51,570</u>	<u>38,285</u>

The charity had no net debt during the year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

30. GOING CONCERN

The DfE has provided an indicative budget allocation for CnaG for 2024-25 of £647,000 which represents a reduction relative to 2023-24 (£648,000). This will decrease CnaG's ability to meet increasing operational costs and to maintain full-service delivery to the local language sector.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, CnaG will continue to operate for the foreseeable future.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024

31. ADDITIONAL DISCLOSURES TO COMPLY WITH FReM

FReM requires Non-Departmental Public Bodies to regard grant-in-aid received as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

If CnaG were to comply with FReM the result of this compliance would be as follows:

Statement of Financial Activities prepared under FReM

	2024	2023
	£	£
Income		
Income from:		
Donations and legacies	-	-
Investment income	4,000	(20,000)
Charitable activities	175,158	275,513
Other trading activities	18,083	-
Other income	<u>133</u>	<u>63</u>
Total income	<u>197,374</u>	<u>255,576</u>
Expenditure on:		
Charitable activities	<u>848,784</u>	<u>1,013,678</u>
Total expenditure	<u>848,784</u>	<u>1,013,678</u>
Net expenditure	(651,410)	(758,102)
Actuarial (losses)/gains	<u>(49,000)</u>	<u>945,000</u>
Amount transferred to reserves	<u>(700,410)</u>	<u>186,898</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	83,940	(742,958)
Grant in aid received in the year	650,737	640,000
Amount transferred to reserves	<u>(700,410)</u>	<u>186,898</u>
Balance at 31 March 2024	<u>34,267</u>	<u>83,940</u>

Comhairle na Gaelscolaíochta

Northern Ireland - Charity number 105808

Annual report

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS
For the year ended 31 March 2024**

The Directors of Comhairle na Gaelscolaíochta, who are also Trustees of the charitable company for the purposes of charity law, present their report and the audited financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FRoM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

Comhairle na Gaelscolaíochta (CnaG), is a charitable company incorporated under guarantee (Company Registration Number: NI039115). The charity is recognised by HM Revenue & Customs as a charitable body for taxation purposes and became registered with the Charity Commission for Northern Ireland on 3 April 2017 (Charity Registration Number: NIC105808).

Reference and administrative details are shown on page 1 of the annual report.

The responsibility for day to day management of the charitable company during the year was delegated to the Chief Executive Officer, Ms M Thomasson.

The Directors who served the charity during the year were as follows:

Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr D Ua Bruadair
Mr P A Ó Mianáin
Mr T Rogan
Ms N Toman
Ms J Ni Fhearghusa
Ms O Flanagan
Mr C McCallan

The company is limited by guarantee and therefore no Directors had interests in share capital.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Structure, Governance & Management

Governing Document and Organisational Structure

The company was established in August 2000 under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. The company was set up by the Department of Education to promote, facilitate and encourage Irish-medium education in Northern Ireland in a co-ordinated, planned, educationally efficient and cost effective manner. In 2011/12 CnaG became designated as a Non-Departmental Public Body.

Directors

New Directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. They are free to discuss any issue with other Directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role.

The Board of Directors is made up of individuals with varying knowledge and expertise giving the charity a breadth of skills to help achieve its aims and objectives. New appointments are made to address particular areas of knowledge or skill:

- Business planning and management;
- Public administration, corporate governance and accountability;
- Accountancy / financial monitoring;
- Public relations;
- Language planning.

The interests of the Irish-medium sector are represented by the number of nominating bodies who choose individuals to sit on the board along with chosen Principals, Teachers, Governors, Trustees and parental representatives from the sector.

The Directors who served during the year are detailed on page 5.

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 22 to 35.

The Board of Directors has reviewed details of any other directorships held by Directors and do not perceive there to be any conflicts with management responsibilities. Should any conflict arise procedures are in place to ensure this does not affect the decision making process.

Background

The charity was established in 2000 by the Department of Education with the following aims:

- To promote, facilitate and encourage Irish-medium education and schools in Northern Ireland.
- To do this in a planned, educationally efficient, and cost-effective way.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Structure, Governance & Management (Cont'd)

Accounting Officer

Ms M Thomasson was the Accounting Officer during the period of these financial statements.

Sickness Absence Data

For all staff throughout the year, the number of possible working days was 2,707 (2023: 2,644). The number of sick days totalled 67 (2023: 212). Hence, the non-attendance rate was 2.48% (2023: 8.02%).

Personal Data Related Incidents

There were no incidents of personal data lost during the year.

Risk management

The Board strives to follow best practice in the public sector and works in conjunction with its sponsoring branch within the Department of Education, following its advice and recommendations. The charity provides the Department of Education with reports and updates regarding internal controls and governance matters and there are regular governance and accountability meetings with the Department of Education.

Further information regarding Internal Controls and Risk Management is included in the Governance Statement on pages 22 to 35.

Aims, Objectives and Activities

The mission of the charity is to promote, facilitate and encourage all aspects of Irish-medium education (IME) through:

- (1) The provision of assistance and advice in the establishment of schools.
- (2) Promoting the interests of persons connected with the schools and promoting standards of good practice within the schools.
- (3) Liaising with and representing the views of other bodies with a view to the furtherance of IME. Such groups include the Department of Education, the Education Authority, the Council for the Curriculum, Examination and Assessment, the Council for Catholic Maintained Schools and other educational bodies.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Aims, Objectives and Activities (Cont'd)

This is achieved through the implementation of the following key objectives:

- To provide advice, assistance and information in relation to IME to voluntary, private sector and public bodies, to groups seeking to establish Irish-medium schools and units to established schools.
- To promote, facilitate and encourage the development of IME and schools in Northern Ireland in a co-ordinated, planned, educationally efficient and cost-effective manner.
- To advise, either alone or in conjunction with other bodies and institutions, on the development of curriculum materials for IME.
- To identify the training needs of the IME sector and, in conjunction with the Education Authority, to contribute to the development of training modules specific to the needs of Principals, Teachers and Boards of Governors in relation to the management and delivery of Irish-medium education.
- To advise the Department on issues relating to the supply of adequate numbers of suitably trained teachers for Irish-medium schools.
- To identify and access sources of additional funding to support the development of IME.

Achievements and Performance 2023/24

This section is a summary of what has been achieved throughout the year in accordance with the Comhairle na Gaelscolaíochta Business Plan objectives and Corporate Vision for 2023/24. It is the assessment of DE, who evaluate our Business Plan, that 21 out of 23 objectives were either achieved in full or substantially or are likely to be achieved. The objectives that were not achieved relate largely to areas that are outside the control of Comhairle na Gaelscolaíochta.

Status Descriptor	CnaG Assessment		DE Assessment	
	Number	%	Number	%
Achieved	12	52	13	56
Substantially achieved	7	30	6	26
Likely to be achieved but with some delay	2	9	2	9
Not achieved	2	9	2	9
Total	23	100	23	100

Business Plan Objective: DE Strategic Priority 1 - CHAMPIONING the needs and aspirations of all our children and young people and the positive impact of education.

- Work to shape and support educational policies with a view to improving the wellbeing of children and young people as outlined in the Children's Services Co-operation Act (NI) 2015
- Specific IM references in IRE report highlighting particular challenges in relation to Teacher Supply, Accommodation, SEN support etc.
- EA's High 5 behaviour resource translated into Irish.
- Continued collaboration with Altram throughout 23/24 to support capacity building in voluntary committees and to establish potential new IM EY provision.
- Overall increase of 1.4% across IM sector in 23/24 with an increase of 6.31% at post-primary levels.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

DE Strategic Priority 2 - HELPING all our children and young people by supporting their well-being and learning.

We want to unite families, communities and educators around a shared vision to nurture healthy, confident children and young people, supported to learn and equipped to lead fulfilling lives.

- Growing numbers of IM leaders in attendance at each termly meeting of the IM Principals' Forum where speakers present on a range of educational issues and initiatives from within NI context and beyond.
- Engagement with local communities seeking to establish IM provision (Pre/primary-Derry (Waterside), East Belfast, Post-primary Co. Tyrone).
- During 2023/24, we worked with the IM sector and other relevant stakeholders to bring forward measurable recommendations that allow us deliver on the outcomes contained in the 'A Fair Start' report.
- Successful conference in September 2023 with more than 400 delegates in attendance, many of whom were IM Practitioners.
- Ongoing work regarding the more general recommendations of A Fair Start. Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- During 2023/24, CnaG advocated, through active participation on relevant DE/EA stakeholder groups, for the IM sector including those pertaining to 'A Fair Start', Covid-19 and the response to it.
- RAISE policy paper was updated in Quarter 4 in recognition of the recommendations made to support IME showing increased understanding of the sector.
- Active participation and advocacy continue with the Irish-medium Cross Directorate Group in EA.
- Active participation and advocacy continue with all relevant EA groups to support specific challenges facing the IME sector.
- Post-primary schools have reported an increased confidence in their support due to advocacy with relevant stakeholders.
- Ongoing work with DE relating to teacher provision and TPL.
- During 2023/24, CnaG provided advice, guidance and support to IM Principals, practitioners and Governors in relation to dealing with continued impact of Covid-19.
- Sustained increased participation in Principals' Forum and range of training facilitated by external providers on identified priority areas.
- Relationships established with local, national and international bodies including attendance at a number of conferences to identify and share good practice.
- Wide range of sessions delivered at annual conference to share best practice in identified priority areas.
- During 2022/23, CnaG disseminated a wide range of IM specific resources and contemporary research relating to blended learning etc in an immersion context.
- Effective resources identified and shared via forum, monthly bulletin and ad hoc online sessions.
- Commissioned the undertaking of research on sectoral pressures for the subsequent dissemination of findings amongst the sector and relevant stakeholders.
- Specific TPL facilitated at annual conference.
- Strong relationships forged with UU and QUB relating to international best practice in an immersion context via 'A Fair Start' funding.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

- Shared research with IM Principals and other stakeholders (e.g. 6/2/24 research symposium) including DE/EA officers and political representatives at Education Committee and beyond.
- Number of online training sessions facilitated on a range of areas.
- During 2023/24, CnaG maintained full engagement and participation at all levels of the Area Planning processes to fully represent the needs of the sector in collaboration with other educational partners in the Area Plan.
- Ongoing representation at APLG, APWG (including Collaboration sub-committee) and APSG.
- Throughout 2023/24, CnaG worked with schools, InaG, CCMS, FnaG, EA, and DE and other partners to deliver the area planning commitments identified in the Strategic Area Planning Action Plan in a way which is more reflective of the particular circumstances and needs of IM sector.
- Ongoing attendance at APLG/WG to proactively work to increase number of SPiMs for the IM sector. Continued engagement with schools in relation to this however, we are unable to increase number of SPiMs on a regional basis due to extreme accommodation barriers facing the IM sector.
- Despite ongoing representation (over the past 3 years) on SEND EG, EA has no plans to provide IM specific support in Local Integrated Team model for September 2024.
- Continued growth in Derry City IM schools in 23/24.
- IM schools not currently meeting the sustainability threshold continued to progress towards target numbers again in 23/24.
- IM schools listed on Operational Plan 2 (OP2) have been actioned-development proposals submitted in 23/24.
- During 2023/24, CnaG recruited, engaged and managed a number of external, professional associates to undertake research, training, collaborative and associated work for IME sector.
- Associates were used to support the organisation in several areas, education support as well as in the area of research/advocacy.
- Regular meetings with DE in relation to addressing significant gaps in provision to support IM pupils with SEN.
- Presentation to EA Board on IM issues in October 2023, at DE Webinar on 11 December 2023, at Education Committee (Stormont) 13 March 2024.

DE Strategic Priority 3 - INSPIRING all our children and young people to make a positive contribution to society.

We ensure that education provision is of a high quality and supports learning and progression.

- During 2023/24, CnaG provided timely, high-quality advice and recommendations to DE on Irish-medium education particularly in relation to policy development, research and consultations.
- Throughout 2023/24, CnaG supported DE in fulfilling its statutory duty to encourage, facilitate and support the development of Integrated Education.
- Fully participated in the Steering and Working Groups associated with the implementation of the IE Act.
- Ongoing liaison with NICIE relating to move of GS Léim an Mhadaidh to old Roe Valley IPS site.
- Ongoing positive working relationship with NICIE relating to the development of Naíscoil na Seolta in East Belfast and the establishment of Scoil na Seolta.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

- All consultations discussed with and informed by wider IM sector and subsequently shared on CnaG website.
- Continue to engage with the Shared Education DE/EA teams and other education/sectoral bodies where appropriate to help address any barriers to Irish-medium engagement in Shared Education.
- Advocate for sufficient flexibility in future Shared Education Initiatives such as Peace Plus to encourage more engagement from and with the Irish-medium sector.

DE Strategic Priority 4 - Meeting the LEARNING needs of our children and young people and developing their knowledge and skills, enabling them to fulfil their potential.

We want every child to enjoy a high-quality education and learning experience from Early Years to post-primary.

- During 2023/24, ensure provision of a quality Irish-medium pre-school support service.
- Progress of Altram's work monitored from 1/4/23-31/7/23 by SMT and CnaG Board.
- Altram funding secured including an uplift to opening budget allocated in April 2023 after strong advocacy for same.
- Budget secured for Altram via CnaG from 1 April 2023-31 July 2023 and from 1 Aug 2023-31 March 2024 this grant was paid directly to Altram as a body recognised and eligible to receive grant aided funding as per Article 89 of NI Education Order 1998.
- Initial feedback would indicate that several prioritised areas for a targeted marketing campaign have experienced significant increases in their numbers. For example, Mid-West Belfast, Kilkeel and in the Waterside, Derry City where new IM preschool provision in response to the marketing campaign has exceeded the accommodation capacity.
- Representation on the DE Irish-medium Early Years' Group to ensure delivery of targets, including the creation and delivery of bespoke Irish-medium language and methodology training in conjunction with Altram.

DE Strategic Priority 5 – DELIVERING an effective, child-first, collaborative and high-quality education system.

We want a sustainable education system which is appropriately resourced, works in partnership, invests in its workforce and is committed to excellence and equity

- During 2023/24, maintain full engagement and participation at all levels of the Area Planning processes to fully represent the needs of the sector in collaboration with other educational partners in the Area Plan.
- CnaG participated fully at all AP groups.
- We fully engaged in the work relating to the preparation of OP2 to include the establishment of additional SPiMs for the IM sector.
- In collaboration with NICIE-GS Léim an Mhadaidh relocated to the former Roe Valley IPS site.
- CnaG facilitated IID/EOT visits to three IM primary schools in September 2023- Bunscoil an Iúir, Bunscoil Mhic Reachtain & Gaelscoil an Lonnáin in September 2023 and work to improve the building of Gaelscoil an Lonnáin is ongoing at an investment of £180k.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

- During 2023/24, assisted the recruitment, training and continued development of governors of school settings at all levels in IME in conjunction with EA through, amongst other things, the provision of specific training session for IM governors.
- Further IM-specific training sessions provided by EA.
- Ongoing representation on the Governors' Stakeholders group and Review of Governance Group.
- Regular advice given to governors in IM schools and signposting to support within EA.
- Associates have been used for various purposes to support CnaG throughout the 23/24.
- Three professional associates have been instrumental in supporting the CEO in the transition period from Dec-March 2024 with a vacancy in the Senior Corporate Services role.
- Associates were involved in addressing outstanding internal audit recommendations, providing support with payroll, pensions etc and to ensure the organisation complied with all procurement requirements.
- These individuals have assisted us in creating a range of policies and putting multiple processes and systems in place in relation to the full range of corporate services.
- Associates with particular experience and expertise in IME have also been employed to offer mentorship programmes for new IM principals and to develop an Irish language policy template for IM schools.
- An academic has been appointed to conduct a feasibility study into the provision of post-primary IM education in Co. Tyrone/Fermanagh.
- Throughout 2023/24, we worked closely with the Department's Investment and Infrastructure Directorate to address the accommodation needs of the Irish-medium Education sector.
- We held regular meetings with EOT/IID which occur bimonthly (peppered with occasional engagement via phone calls / emails). As stated previously, the ongoing work to Gaelscoil an Lonnáin, the relocation of Gaelscoil Léim an Mhadaidh and Gaelscoil an tSeanchaí being progressed and the search for suitable sites (Gaelscoil Aodha Rua, Gaelscoil na Spéiríní, North Belfast & Gaelscoil Éanna).
- Due to challenging budget situation, much work remains and will be prioritised via the Accommodation Improvement Strategy for the IM sector which will be developed by IID with input from CnaG.
- Accommodation survey updated, translated, and launched on 13 May 2024.
- During 2023/24, advocated for adequate numbers of teachers for Irish-medium Education to meet increasing demand.
- Needs clearly defined with actions to address in the Teacher Supply Paper created by CnaG in August 2023.
- Ongoing advocacy on the need to address this issue with DE, ITE colleges and political representatives.
- Pilot scheme launched with AFS funding.
- Issues raised and highlighted at DE Webinar, Research Symposium and at Education Committee.
- Ongoing engagement with DE in relation to this.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Financial Review

The Department of Education core grant is the charity's principal source of funds. Expenditure in the year went towards the achievements and objectives detailed on pages 8 to 12. Funding levels have been confirmed at a similar level for the year ended 31 March 2024.

The results for the year are set out on pages 42 to 64. The charity returned net outgoing resources before actuarial movements of £673 for the year (2023 - £118,102). The results for the year are in line with budgets, the deficit in the prior year arose as a result of the pension fund service costs totalling £166k.

At 31 March 2024 the charity had total General Funds of £19,829 (2023 - £22,470) and total Restricted Funds of £14,438 (2023 - £16,470). In addition, at 31 March 2023 there was a pension reserve of £45,000 which reduced to £nil at 31 March 2024 as a result of actuarial losses.

As CnaG is in the Public Sector and follows the guidance found in Managing Public Money NI (MPMNI) the Directors are obliged to keep the holding of reserves to a minimum. CnaG will draw down sufficient funds each month to match the budgeted expenditure from the Department of Education and the level of free reserves is kept low, generally less than four weeks expenditure.

At 31 March 2024 the charity held free reserves of £19,829 (2023 - £22,086) which represents approximately eight days' expenditure.

The accounting policy on pension costs included in Note 2 and the information in Note 14 of the financial statements provide details of how pension assets and liabilities have been accounted for.

Payments to Suppliers

CnaG is committed to the prompt payment of suppliers in accordance with guidance issued by the Department of Finance. Payment is due within thirty days of receipt of an undisputed invoice.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

CnaG continues to be classified as a Non-Departmental Public Body.

Employees

CnaG aims to promote the involvement of all its employees in its aims and performance. The development of effective employee communication and consultation has continued as part of improving best practice within the organisation.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Directors' Responsibility Statement

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- it maintains a Fraud Prevention Policy and Response Plan;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained, and financial information used by the charitable company or used for publication is reliable; and
- that the charitable company complies with relevant laws and regulations.

The financial statements have been prepared under a direction issued by the Department of Finance insofar as those requirements are appropriate.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Statement of Disclosure of Information to Auditor

So far as each person who was a director at the date of approving of this report is aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

Registered Office:

Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

By order of the Board



MR S O COINNE
Director

24 July 2024

Registered as a charity No. NIC105808

Registered in Northern Ireland No. NI039115

Annual return

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA

OPINION

We have audited the financial statements of Comhairle na Gaelscolaíochta (the 'charitable company') for the year ended 31 March 2024 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON REGULARITY

In our opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in the regard.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

OPINION ON OTHER MATTERS

In our opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Government Financial Reporting Manual;
- information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with the applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit; or
- The Governance Statement does not reflect compliance with the Department of Finance's guidance.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Report of the Directors, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

**EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING
IRREGULARITIES, INCLUDING FRAUD**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
- Detecting and responding to the risks of fraud and whether they have and knowledge of any actual, suspected or alleged fraud; and
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2016, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

AUDIT REPONSE TO RISKS IDENTIFIED

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

USE OF OUR REPORT

This report is made solely to the Company's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

24 July 2024

Mr Nigel Moore FCA
(Senior Statutory Auditor)
For and on behalf
GM^cG BELFAST
Chartered Accountants &
Statutory Auditor

Comhairle na Gaelscolaíochta

Northern Ireland - Charity number 105808

Accounts



Comhairle na Gaelscolaíochta

Annual Report and Accounts
for the year ended 31 March 2023

22/23



COMHAIRLE
NA GAELSCOLAÍOCHTA

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This publication is also available for download from our website at www.comhairle.org

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

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COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number NIC105808

Company Registration Number NI039115

**Registered Office and
Operational Address** Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

**Board of Directors on the date
the Annual Report was approved** Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr G P Adams (resigned 6 October 2022)
Mr D Ua Bruadair
Mr P A Ó Mianáin
Dr P Ó Tiarnaigh (resigned 24 February 2023)
Mr T Rogan
Ms N Toman
Mr D Holder (resigned 8 March 2023)
Jacqueline Ni Fhearghusa (appointed 7 April 2022)
Ms O Flanagan (appointed 2 February 2023)
Mr C McCallan (appointed 10 March 2023)

Chief Executive Officer Ms M Thomasson (appointed 1 September 2022)

Independent Auditor GMcG BELFAST
Chartered Accountants
& Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers Bank of Ireland
202 Andersonstown Road
Belfast
BT11 9EB

Solicitors Michael Flanigan Solicitors
207 Falls Road
Belfast
BT12 6FB

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

THE CHAIRPERSON'S REPORT
For the Year Ended 31 March 2023

I am delighted to present Comhairle na Gaelscolaíochta's Annual Report for 2022 - 2023. It has been a particularly challenging time since the beginning of Covid in March 2020 for the Irish-medium education sector as a whole – our children, teachers, principals, school support staff, board of governors and parents/guardians as well as the wider school community. During 2022/23 we saw things changing again as we deal with the remnants of Covid and the challenges involved. The sector remained true to the core objective and Irish-medium education was promoted further.

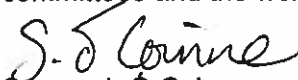
Comhairle na Gaelscolaíochta continued to support and assist the Irish-medium education sector during 2022/2023 and it is clear that with over 7,000 pupils now in the sector the good work that has been carried out with all partners. The partnership aspect is very important and Comhairle has further developed strong relationships with stakeholders in the sector for example, with Altram, An tÁisaonad, CCEA, CCMS, Conradh na Gaeilge etc. that will benefit the sector from pre-school to post-primary level. I am pleased that we have a very good and supportive working relationship with the Department of Education and the staff dealing with Irish-medium education (ie. 'IMIE' team).

The sector is growing and this presents a number of other challenges in terms of resources, school accommodation, teacher supply and the preservation of all our schools. I am pleased that Comhairle na Gaelscolaíochta is involved and active in these areas which will benefit the sector. These themes were very well discussed at Comhairle na Gaelscolaíochta's first conference in September 2022 – the first 'real-life' conference in a number of years. I strongly believe that this was one of the most important highlights of the year as it was an opportunity for teachers, practitioners and principals in the sector to come together and network again.

I would like to express my thanks to Ciarán Mac Giolla Bhéin who was Chief Executive of Comhairle for a time during the period of this report. We are grateful for his work, commitment and the direction given to the organisation through a difficult period. I would like to thank Gearóid Mac Adhaimh who served as Chairperson during part of this period as well. Gearóid generously gave his time, expertise and a great deal of support to the Chief Executives (Ciarán and Maria Thomasson who took up the position of Acting Chief Executive) in the work of Comhairle. He developed a strong collaborative relationship with Comhairle board members that brought us through a challenging time. We wish them every success in the future.

We have taken steps to appoint a new Chief Executive and we hope to do so during 2023.

I believe that the staff of Comhairle have done so much work once again and deserve great gratitude and praise in difficult and challenging circumstances. They have worked hard to ensure that Irish-medium education was continually to the fore at all times. The staff and board of Comhairle gave me great support when I became Acting Chairperson and I am grateful for that. Comhairle na Gaelscolaíochta has a very dedicated Board and I am grateful for all the work that has been done to support Comhairle's work and objectives through the sub-committees and the work of the Board itself.


Seosamh Ó Coinne
Acting Chairperson

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

THE CHIEF EXECUTIVE'S REPORT
For the Year Ended 31 March 2023

I am pleased to present the 2022/23 Annual Report of Comhairle na Gaelscolaíochta. Comhairle na Gaelscolaíochta has had a very successful year delivering on the great majority of its key business objectives in relation to the growth and development of the Irish-medium sector.

Throughout the year the Comhairle has worked closely with its strategic partners, particularly Iontaobhas na Gaelscolaíochta, Foras na Gaeilge, Altram, An tÁisaonad, Gaeloideachas, COGG and the Management and Boards of Governors of schools and nursery units to increase the number of children and young people accessing the unique and globally identified benefits of immersion education and early bilingualism. Overall enrolment across the IM sector increased again this year by 1.7% Pre-school enrolments decreased by -0.45%, primary enrolment increased by 0.24% and post-primary enrolment increased by 7.12%. The growth and demand for IM education is a testament to the hard work of all those at CnaG but most importantly the volunteer parents, governors, leaders and practitioners across IM schools and naíscoileanna.

Our relationships with the Department of Education and other sectoral bodies have also been strengthened during this period. Our close collaboration with the NI Council for Integrated Education (NICIE), for instance, is now supporting the development of the first integrated, Irish-medium provision in East Belfast. We continued to work with our strategic partners of the Council for Catholic Maintained Schools (CCMS) in the support and development of Irish-medium (IM) units and schools and other partners such as CCEA and the Education Authority (EA).

We have worked closely with our colleagues in the Department of Education (DE) and in particular with the Irish-medium and Integrated Education (IMIE) team to seek innovative solutions to the most pressing challenges within the IM sector including the teacher supply issue, availability of teaching and learning resources, creation of bespoke Teacher Professional Learning opportunities for IM leaders and practitioners, linguistically appropriate/cognisant SEN support and services, Area Planning and suitable accommodation for our schools. We have advocated for the needs of the IM sector to ensure the voice of Irish-medium schools is heard and is effective.

In September 2022, we launched a range of bespoke nurture and wellbeing resources, created by IM practitioners for IM pupils. These resources were funded by the additional Covid recovery allocation in 21/22 and their launch proved most welcome and well received across the sector.

Also in September 2022, we hosted our first annual conference since 2018. This was the highlight of the year and, with more than 400 IM leaders, practitioners and colleagues from DE/EA/CCEA/Altram/An tÁisaonad/Foras na Gaeilge/Gaeloideachas and COGG in attendance, it was our largest and most successful conference to date.

September 2022 also saw the establishment of two additional and long awaited Social and Communication classes at Scoil na Fuiseoige and Coláiste Feirste. These Specialist Provisions in Mainstream Schools (SPiMs) provide bespoke learning environments for Key Stages 2 and 4 IM pupils who require it in the greater Belfast area and augment the specialist classes established in both schools in 2019 at Key Stages 1 and 3.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**THE CHIEF EXECUTIVE'S REPORT (CONT'D)
For the Year Ended 31 March 2023**

We were delighted to be in receipt of A Fair Start funding in 22/23. This additional resource allowed us to commission research from Queen's University Belfast into the additional competences and associated workloads of the IM practitioner. We commissioned a second piece of research from Ulster University to create a base-lining tool to assess the linguistic competence of practitioners with a view to offering tailored TPL for IM classroom practitioners in the future. We used this funding to employ an additional staff member who has overall responsibility for the implementation of the IM specific recommendations contained within the A Fair Start report and whose skills and experience as an IM practitioner, augment the work of the Senior Management Team within CnaG. We also launched a campaign to encourage post-primary pupils in both IM and EM schools to consider a career in the IM sector.

I would like to thank all the voluntary directors of Comhairle na Gaelscolaíochta for their willingness to give freely their time, advice and expertise on the Board and for their support of me personally in my role as Acting CEO. I also thank sincerely and recognise the hard-working and committed staff of Comhairle na Gaelscolaíochta for all their efforts in delivering on our aims and objectives, assisting the development of our sector and improving the lives and prospects for all children and young people across the IM sector.

I wish to thank and acknowledge Gearóid Mac Adhaimh, who resigned from his position as Chair of CnaG in October 2022, for his time, advice and support during his time with us. I am extremely grateful to Seosamh Ó Coinne for stepping into the role of Chair in an interim capacity and for his unending support of myself as Acting CEO and the staff of CnaG. Seosamh has been most generous with his time, he has offered advice freely and unreservedly and has done much to support, enhance and develop the Irish-medium sector for pupils, parents and staff.

Finally, I wish to express a special word of thanks to Ciarán Mac Giolla Bhéin who left his role as CEO on 31 August 2022. Ciarán led the organisation through a period of incredible change as we emerged from the Covid-19 pandemic. I thank him for his contributions during his time as CEO of Comhairle na Gaelscolaíochta and wish him well in his new role.



MS M THOMASSON
Acting Chief Executive



**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS
For the year ended 31 March 2023**

The Directors of Comhairle na Gaelscolaíochta, who are also Trustees of the charitable company for the purposes of charity law, present their report and the audited financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

Comhairle na Gaelscolaíochta (CnaG), is a charitable company incorporated under guarantee (Company Registration Number: NI039115). The charity is recognised by HM Revenue & Customs as a charitable body for taxation purposes and became registered with the Charity Commission for Northern Ireland on 3 April 2017 (Charity Registration Number: NIC105808).

Reference and administrative details are shown on page 1 of the annual report.

The responsibility for day to day management of the charitable company during the year was delegated to the Chief Executive Officer, Mr Ciarán Mac Giolla Bhéin. He resigned from the position on 31 August 2022 and Ms M Thomasson became Acting Chief Executive Officer until a new CEO is appointed.

The Directors who served the charity during the year were as follows:

Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr G P Adams (resigned 6 October 2022)
Mr D Ua Bruadair
Mr P A Ó Mianáin
Dr P Ó Tiarnaigh (resigned 24 February 2023)
Mr T Rogan
Ms N Toman
Mr D Holder (resigned 8 March 2023)
Jacqueline Ni Fhearghusa (appointed 7 April 2022)
Ms O Flanagan (appointed 2 February 2023)
Mr C McCallan (appointed 10 March 2023)

The company is limited by guarantee and therefore no Directors had interests in share capital.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Structure, Governance & Management

Governing Document and Organisational Structure

The company was established in August 2000 under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. The company was set up by the Department of Education to promote, facilitate and encourage Irish-medium education in Northern Ireland in a co-ordinated, planned, educationally efficient and cost effective manner. In 2012 CnaG became designated as a Non-Departmental Public Body.

Directors

New Directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. They are free to discuss any issue with other Directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role.

The Board of Directors is made up of individuals with varying knowledge and expertise giving the charity a breadth of skills to help achieve its aims and objectives. New appointments are made to address particular areas of knowledge or skill:

- Business planning and management;
- Public administration, corporate governance and accountability;
- Accountancy / financial monitoring;
- Public relations;
- Language planning.

The interests of the Irish-medium sector are represented by the number of nominating bodies who choose individuals to sit on the board along with chosen Principals, Teachers, Governors, Trustees and parental representatives from the sector.

The Directors who served during the year are detailed on page 4.

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 23 to 36.

The Board of Directors has reviewed details of any other directorships held by Directors and do not perceive there to be any conflicts with management responsibilities. Should any conflict arise procedures are in place to ensure this does not affect the decision making process.

Background

The charity was established in 2000 by the Department of Education with the following aims:

- To promote, facilitate and encourage Irish-medium education and schools in Northern Ireland.
- To do this in a planned, educationally efficient, and cost-effective way.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Structure, Governance & Management (Cont'd)

Accounting Officer

Mr C Mac Giolla Bhéin was the Accounting officer from 1 April 2022 until 31 August 2022. On that date Ms M Thomasson was appointed to this role as acting CEO.

Sickness Absence Data

For all staff throughout the year, the number of possible working days was 2,644 (2022: 2,435). The number of sick days totalled 212 (2022: 74). Hence, the non-attendance rate was 8.02% (2022: 3.02%).

Personal Data Related Incidents

There were no incidents of personal data lost during the year.

Risk management

The Board strives to follow best practice in the public sector and works in conjunction with its sponsoring branch within the Department of Education, following its advice and recommendations. The charity provides the Department of Education with reports and updates regarding internal controls and governance matters and there are regular governance and accountability meetings with the Department of Education.

Further information regarding Internal Controls and Risk Management is included in the Governance Statement on pages 19 to 31.

Aims, Objectives and Activities

The mission of the charity is to promote, facilitate and encourage all aspects of Irish-medium education (IME) through:

- (1) The provision of assistance and advice in the establishment of schools.
- (2) Promoting the interests of persons connected with the schools and promoting standards of good practice within the schools.
- (3) Liaising with and representing the views of other bodies with a view to the furtherance of IME. Such groups include the Department of Education, the Education Authority, the Council for the Curriculum, Examination and Assessment, the Council for Catholic Maintained Schools and other educational bodies.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Aims, Objectives and Activities (Cont'd)

This is achieved through the implementation of the following key objectives:

- To provide advice, assistance and information in relation to IME to voluntary, private sector and public bodies, to groups seeking to establish Irish-medium schools and units to established schools.
- To promote, facilitate and encourage the development of IME and schools in Northern Ireland in a co-ordinated, planned, educationally efficient and cost-effective manner.
- To advise, either alone or in conjunction with other bodies and institutions, on the development of curriculum materials for IME.
- To identify the training needs of the IME sector and, in conjunction with the Education Authority, to contribute to the development of training modules specific to the needs of Principals, Teachers and Boards of Governors in relation to the management and delivery of Irish-medium education.
- To advise the Department on issues relating to the supply of adequate numbers of suitably trained teachers for Irish-medium schools.
- To identify and access sources of additional funding to support the development of IME.

Achievements and Performance 2022/23

This section is a summary of what has been achieved throughout the year in accordance with the Comhairle na Gaelscolaíochta Business Plan objectives and Corporate Vision for 2022/23. It is the assessment of DE, who evaluate our Business Plan, that 21 out of 23 objectives were either achieved in full or substantially or are likely to be achieved. The objectives that were not achieved relate largely to areas that are outside the control of Comhairle na Gaelscolaíochta.

Status Descriptor	CnaG Assessment		DE Assessment	
	Number	%	Number	%
Achieved	12	52	13	56
Substantially achieved	7	30	6	26
Likely to be achieved but with some delay	2	9	2	9
Not achieved	2	9	2	9
Total	23	100	23	100

Business Plan Objective: DE Strategic Priority 1 - Make learning accessible to all.

We give all children and young people access to pre-school, school and youth education provision.

- During 2022/23, CnaG continued to lead on implementation of the CnaG IME Sectoral Development Plan for IM pre-school/Early Years, primary and secondary and youth work sector.
- Support provided to IM EY sector via Service Level Agreement with Altram.
- Continued collaboration with Altram throughout 22/23 to support capacity building in voluntary committees and to establish potential new IM EY provision.
- Engagement with local communities seeking to establish IM provision (Pre/primary-Antrim Town, East Belfast, Post-primary Co. Tyrone).

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

- During 2022/23, we worked with the IM sector and other relevant stakeholders to bring forward measurable recommendations that allow us deliver on the outcomes contained in the 'A Fair Start' report.
- A business case was brought forward to DE in relation to the recommendations under Key Area 6 in A Fair Start. The business case was subsequently approved, and funding allocated in October 2022. This allowed recommendations to be brought forward to relevant stakeholders.
- Work continues with stakeholders on recommendations for IME in Key Area 3. Recommendations in Key Area 3 are long-term recommendations.
- Ongoing work regarding the more general recommendations of A Fair Start. Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- During 2022/23, CnaG advocated, through active participation on relevant DE/EA stakeholder groups, for the IM sector including those pertaining to 'A Fair Start', Covid-19 and the response to it.
- Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- RED policy paper was updated in Quarter 4 in recognition of the recommendations made to support IME showing increased understanding of the sector.
- Active participation and advocacy continue with the Irish-medium Cross Directorate Group in EA.
- Active participation and advocacy continue with all relevant EA groups to support specific challenges facing the IME sector.
- Post-primary schools have reported an increased confidence in their support due to advocacy with relevant stakeholders.
- Ongoing work with DE relating to teacher provision and TPL.
- During 2022/23, CnaG provided advice, guidance and support to IM Principals, practitioners and Governors in relation to dealing with continued impact Covid-19 and emerging from it in order to support Continuity of Learning.
- Sustained increased participation in Principals' Forum and range of training facilitated by external providers on identified priority areas.
- Relationships established with local, national and international bodies including attendance at a number of conferences to identify and share good practice. Keynote speaker identified for CnaG conference from internationally renowned bilingual organisation.
- Wide range of sessions delivered at annual conference to share best practice in identified priority areas.
- During 2022/23, CnaG disseminated a wide range of IM specific resources and contemporary research relating to blended learning etc in an immersion context.
- Effective resources identified and shared via forum, monthly bulletin and ad hoc online sessions.
- Supported UU in undertaking of research on learning during the pandemic in the IM context and subsequent dissemination of findings amongst the sector and relevant stakeholders.
- Specific TPL facilitated at annual conference.
- Number of online training sessions facilitated on a range of areas.
- During 2022/23, CnaG maintained full engagement and participation at all levels of the Area Planning processes to fully represent the needs of the sector in collaboration with other educational partners in the Area Plan.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

- Ongoing representation at APLG, APWG (including Collaboration sub-committee) and APSG.
- IM Stats for 22/23 = -0.45% (decrease) this year for pre-school (4 pupils). +0.24% (11 pupils) for primary. +7.12% for post-primary. +1.7% increase this year overall.
- Throughout 2022/23, CnaG worked with schools, InaG, CCMS, FnaG, EA, and DE and other partners to deliver the area planning commitments identified in the Strategic Area Planning Action Plan in a way which is more reflective of the particular circumstances and needs of IM sector.
- CnaG submitted responses to consultations on SAP and SESAP and attended consultation events on same, including IM-specific event.
- Continued growth in Derry City IM schools in 22/23.
- All IM schools not currently meeting the sustainability threshold continued to progress towards target numbers again in 22/23.
- 5 IM schools listed on Operational Plan 1 (OP1) have been actioned-development proposals submitted in 22/23.
- During 2022/23, CnaG recruited, engaged and managed a number of external, professional associates to undertake research, training, collaborative and associated work for IME sector.
- Associates were used to support the organisation in several areas including Hybrid Work Policy, education support as well as in the area of research/advocacy.
- Draft of 'Baseline Report on Review of Irish-medium education' provided.

DE Strategic Priority 2 - Improve the quality of learning for our children & young people

We ensure that education provision is of a high quality and supports learning and progression.

- During 2022/23, CnaG provided timely, high-quality advice and recommendations to DE on Irish-medium education particularly in relation to policy development, research and consultations.
- All relevant DE and EA consultations responded to in a timely fashion, including EA Consultation on Interim Language Policy and attendance at related information sessions.
- All consultations discussed with and informed by wider IM sector and subsequently shared on CnaG website.
- During 2022/23, CnaG ensured provision of a quality Irish-medium pre-school support service.
- All quarterly reports on provision of IM EY support scrutinised by CnaG.
- PPE completed on current IM EY support service and provided to DE.
- Current contract extended to July 2023 and discussions ongoing with DE regarding future provision of IM EY support-quarterly meetings have taken place between CnaG/DE in relation to this.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 3 - Look after our children & young people

We support and promote positive physical and emotional health and wellbeing and support high-quality affordable childcare.

- Throughout 2022/23, CnaG, in collaboration with DE, EA and other children's authorities, worked to shape and support educational policies with a view to improving the wellbeing of children and young people as outlined in the Children's Services Co-operation Act (NI) 2015, and will provide a report to DE when requested.
- Needs of IM pupils represented in all fora.
- Irish version of behaviour support materials now produced and circulated in tandem with English version.
- Bespoke IM nurture resource created and shared with sector.

DE Strategic Priority 4 - Support those who need more help with learning

Working with health & education partners, we deliver high quality services for children & young people, including those with Special Educational Needs.

- During 2022/23, CnaG continued to advocate for suitable SEN support for IM pupils with relevant bodies to work towards the delivery of long-standing recommendations re SEN provision in IME.
- Permanent specialist provision now allocated at Scoil na Fúiseoige and Coláiste Feirste via Pilot 2.
- Thorough engagement with SESAP and need to address 'sectoral and linguistic inconsistencies' reflected in framework document.
- Engagement process completed with IM schools in relation to SPiMS and recommendations presented to APLG in relation to IM host schools. IM schools to feature on second cohort of proposed SPiMs for September 2023.
- Ongoing representation on EA SEND Programme Reference Group to advocate for bespoke IM support, uplift in staff and need for bespoke assessment tools.
- During 2022/23, CnaG contributed actively and fully with the consultation processes that are being undertaken in relation to Special Educational Needs provision across education to ensure that the specific needs of IM sector are reflected in future policies and strategies.
- During 2022/23, assisted the recruitment, training and continued development of governors of school settings at all levels in IME in conjunction with EA through, amongst other things, the provision of specific training session for IM governors.
- Further IM-specific training sessions provided by EA.
- Ongoing representation on the Governors' Stakeholders group and Review of Governance Group.
- EA has distributed draft of Scheme of Management for 'Other Maintained' schools to selected IM schools for consultation. This has yet to be ratified.
- Regular advice given to governors in IM schools and signposting to support within EA.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 5 - Improve the learning environment

We promote equality of opportunity, respect for others, good relations and inclusivity and we provide modern, sustainable educational settings which are fit-for-purpose and facilitate shared learning.

- Throughout 2022/23, CnaG supported DE in fulfilling its statutory duty to encourage and facilitate the development of Irish Medium Education and provided a report to DE when requested.
- Report provided to IMIE Team outlining the key actions taken this year to include:-
 - Relaunch of annual conference with 400+ attendees.
 - Sealbhú (additional covid funding) resources launched and shared with the sector.
 - High level advocacy and advocacy for IM sector at all relevant fora including APLG/WG/SG.
 - Advocacy and representation to the independent review of education panel.
 - Implementation of IM specific recommendations as listed in A Fair Start.
 - Advocacy and representation on the DfC Co-design Group for the implementation of Irish language Act.
- Throughout 2022/23, CnaG supported DE in fulfilling its statutory duty to encourage and facilitate the development of Integrated Education and provided a report to DE when requested.
- Report submitted to IMIE team in March 2023
- Ongoing collaboration with NICIE in progressing the IM/IE primary school in East Belfast along with DE/EA and local community.
- Shared Education
- Throughout 2022/23, CnaG exercised its power to encourage and facilitate shared education, in line with legislation and DE's Sharing Works Policy, through the following key actions:-
 - Advocate for sufficient flexibility in future Shared Education Initiatives such as Peace Plus to encourage more engagement from and with the IM sector.
 - Continue to request round table discussions with the Shared Education DE/EA teams to address current barriers to IM engagement in these initiatives.
 - Provided a report to DE when requested.
- Proposals shared with DE/EA detailing ways in which IM schools can better engage with Shared Ed initiatives.
- Increase in IM schools participating in Shared Ed initiatives.
- Throughout 2022/23, CnaG worked closely with the Department's Investment and Infrastructure Directorate to address the accommodation needs of the IME sector.
- Continued engagement with EOT/IID and attendance at quarterly meetings to advocate for the accommodation needs of the IM sector.
- Accommodation survey has been stalled due to budget constraints. This will be updated and disseminated once budget becomes available to do so.
- Continue to advocate for a ring-fenced IM accommodation fund.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 6 - Tackle Disadvantage and Underachievement

We improve developmental and learning outcomes for all children & young people, with a particular focus on those who are underachieving, at risk of underachieving, or disadvantaged.

- Throughout 2022/23, CnaG provided advice and support to Irish-medium schools, through working with the EA, CCMS, CCEA, DE, ETI, ALTRAM as appropriate, to raise standards in Irish-medium education at (i) pre-school, (ii) primary and (iii) post-primary.
- Best practice shared via Principals' Forum, monthly bulletin, webinars and CnaG conference.
- Greater links established with other sectoral bodies, particularly those in the south.
- Paper shared with relevant stakeholders regarding the TPL needs of the IM sector, in line with the Fair Start recommendations.
- Engagement carried out with ETI regarding inspection practice in the IM sector. One additional IM inspector has been recruited.

DE Strategic Priority 7 - Support and develop our education workforce

We develop and deploy teachers, other education professionals and support staff effectively, promoting high standards and leadership and improving health & wellbeing.

- During 2022/23, CnaG advocated for adequate numbers of teachers for IME to meet increasing demand, make amendments to NISTR register and process where appropriate to ensure suitability of criteria is reflective of IM needs.
- Advocacy is ongoing but significant issues remain. Research has been commissioned under A Fair Start. The findings and emanating action plan from this research will be progressed for advocacy next year.
- Lack of Executive has meant limited progress in this area.
- During 2022/23, CnaG provided advice and guidance to Irish-medium principals, IM Unit leaders and practitioners on an ad hoc basis throughout the school year.
- Advice provided to principals as necessary and via listed fora throughout the year.
- Research into experiences of IM units disseminated at annual conference.
- Protocols between CCMS and CnaG remain in draft form.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Financial Review

The Department of Education core grant is the charity's principal source of funds. Expenditure in the year went towards the achievements and objectives detailed on pages 8 to 13. Funding levels have been confirmed at a similar level for the year ended 31 March 2024.

The results for the year are set out on pages 43 to 65. The charity returned net outgoing resources before actuarial movements of £118,102 for the year (2022 - £128,425). The results for the year are in line with budgets, the deficit in the year has arisen as a result of the pension fund service costs totalling £166k.

At 31 March 2023 the charity had total General Funds of £22,470 (2022 - £23,237) and total Restricted Funds of £16,470 (2022 - £23,805). In addition, at 31 March 2023 there was a surplus of £45,000 (2022 – deficit of £790,000) on the pension reserve as a result of actuarial gains.

As CnaG is in the Public Sector and follows the guidance found in Managing Public Money NI (MPMNI) the Directors are obliged to keep the holding of reserves to a minimum. CnaG will draw down sufficient funds each month to match the budgeted expenditure from the Department of Education and the level of free reserves is kept low, generally less than four weeks expenditure.

At 31 March 2023 the charity held free reserves of £22,086 (2022 - £22,916) which represents approximately eight days' expenditure.

The accounting policy on pension costs included in Note 2 and the information in Note 13 of the financial statements provide details of how pension assets and liabilities have been accounted for.

Payments to Suppliers

CnaG is committed to the prompt payment of suppliers in accordance with guidance issued by the Department of Finance. Payment is due within thirty days of receipt of an undisputed invoice.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

CnaG continues to be classified as a Non-Departmental Public Body.

Employees

CnaG aims to promote the involvement of all its employees in its aims and performance. The development of effective employee communication and consultation has continued as part of improving best practice within the organisation.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Directors' Responsibility Statement

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- it maintains a Fraud Prevention Policy and Response Plan;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained, and financial information used by the charitable company or used for publication is reliable; and
- that the charitable company complies with relevant laws and regulations.

The financial statements have been prepared under a direction issued by the Department of Finance insofar as those requirements are appropriate.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Statement of Disclosure of Information to Auditor

So far as each person who was a director at the date of approving of this report is aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

Registered Office:
Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

By order of the Board



MR S O COINNE
Director

22 June 2023

Registered as a charity No. NIC105808

Registered in Northern Ireland No. NI039115

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES
For the year ended 31 March 2023**

CnaG is required to prepare a statement of accounts for each financial year in accordance with the accounts direction given by the Department of Education (DE) and with the approval of the Department of Finance (DoF).

The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of CnaG's activities at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- Observe the accounts direction issued by DE, including the relevant accounting and disclosure requirements, and supply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going concern basis, unless it is inappropriate to presume that the body will continue in operation.

Following the resignation of Mr C Mac Giolla Bhéin in August 2022, Ms M Thomasson took over responsibilities when becoming CEO. The relevant responsibilities as Accounting Officer include responsibility for the propriety and regularity of the finances for which they are answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Office Memorandum issued by the Northern Ireland Department of Finance, the guidance contained within 'Managing Public Money Northern Ireland' also issued by DoF.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT
For the year ended 31 March 2023**

Audited Remuneration and Pension Entitlements – Senior Staff

The following section provides detail of the remuneration and pension interests of the Directors and senior staff of CnaG.

No members of the Board of Directors received any remuneration during the year.

The following details represent the cost of the Chief Executive to the charity:

2022-23						2021-22				
Employee	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000
Mr C Mac Giolla Bhéin	20-25 (55-60 full year equivalent)	-	-	4	25-30	55-60	-	-	17	70-75
Ms M Thomasson	30-35 (55-60 full year equivalent)	-	-	6	35-40	-	-	-	-	-

On 31 August 2022 Mr C Mac Giolla Bhéin resigned as CEO. Following this Ms M Thomasson has been acting up CEO. The figures above are in relation to the period when acting as CEO.

* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument.

Fair Pay Disclosures (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in CnaG in the financial year 2022-23 was £55,000 - £60,000 (2021-22, £55,000 - £60,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023**

Fair Pay Disclosures (Audited Information) (continued)

Median Earnings

The ratio of the highest paid director to the interquartile range within the workforce was:

2022-23	25th percentile	Median	75th percentile
Total remuneration (£)	23,186	33,817	44,543
Pay ratio	2.41:1	1.65:1	1.26:1

2021-22	25th percentile	Median	75th percentile
Total remuneration (£)	33,221	36,975	43,861
Pay ratio	1.67:1	1.45:1	1.26:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

For 2022-23 and 2021-22, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2022-23, no employees (2021-22, 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £21,000 to £55,000 (2021-22 £20,000 to £55,000)

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) Salary and allowances, and
- b) Performance pay and bonuses

Of the highest paid director and of their employees as a whole.

The percentage changes in respect of CnaG are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	0.8%	3.8%
Highest paid director's salary and allowances	0.00%	1.1%

* No performance pay or bonuses were payable to the highest paid director in these years.

Core Exit Packages

There are no core exit packages for CnaG.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023

Staff Profile, Turnover, Remuneration (audited) and Sickness Absence

During 2022-23 CnaG had 18 staff, all on payroll, and as at 31 March 2023 this comprised 6 males and 5 females. The profile of the Directors of the company at that date was 7 male and 4 female.

Staff turnover for the year 2022-23 was 65% (2021-22 was 0%).

Remuneration Policy

The remuneration of senior staff members is set according to agreed NJC Scales.

Staff Costs

	2023	2022
	£	£
Wages and salaries	402,080	375,781
Social Security costs	39,214	34,647
Pension costs	<u>166,603</u>	<u>185,494</u>
	<u>607,897</u>	<u>595,922</u>

Average Number of Persons Employed

	2023	2022
Number of staff	11	10

Sickness Absence

CnaG has an overall average number of days lost through sickness of 20.7 days lost per employee in 22/23 (21/22 – 7.8).

During 2022-23, CnaG had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Pension Benefits

CnaG participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The NILGOSC scheme is a funded benefit plan with benefits up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings Scheme. NILGOSC maintain a fund to provide for the payment of current and prospective benefits to members of the scheme. In order to ensure that this objective is achieved, the Committee must determine a suitable investment strategy, which provides both a high return on investments and an acceptable level of risk.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023

Employee contribution rates are based on pensionable pay and are in the range 5.5%-10.5%. For 2022-23 the rates were as follows:

Band	Range	Contribution Rate
1	£0 - £15,400	5.5%
2	£15,401 - £23,700	5.8%
3	£23,701 - £39,500	6.5%
4	£39,501 - £48,000	6.8%
5	£48,001 - £95,100	8.5%
6	More than £95,100	10.5%

The employer contribution rate for 2022-23 was 19.5%.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80th of the employee's final year pensionable pay for each year of service and an automatic tax free lump sum of three times their pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60th of final pensionable pay ended 31/03/2015 when a CARE pension scheme started on 01/04/2015 (LGPS (NI) 2015 scheme). Additional Voluntary Contributions (AVC) can be paid through the NILGOSC in-house AVC provider, Prudential.

Further details about the NILGOSC pension scheme can be found at the website www.nilgosc.org.uk and note 13 to the financial statements.

Audited Information

Employee	Accrued pension at pension age as at 31/3/23 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/23 £'000s	CETV at 31/3/22 £'000s	Real increase in CETV £'000s
Ms M Thomasson	4	0.5	36	30	1

Mrs M Thomasson was acting CEO from 1 September 2022. A pro rata calculation was applied.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023**

Cash Equivalent Transfer Values

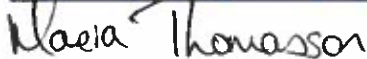
A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applied. The CETV figures, and the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NILGOSC pension arrangements and for which the CS vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

McCloud Remedy

Discrimination identified by the courts in the way the 2015 pension reforms were introduced must be removed by the Department for Communities. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. This is known as the 'McCloud Remedy' and will impact many aspects of the Local Government Pension Scheme. At this stage allowance has not yet been made within CETVs for this remedy. More information on the McCloud remedy can be found on the NILGOSC website <https://nilgosc.org.uk/employers/administering-the-scheme/mccloud-remedy/>.



MS M THOMASSON
Accounting Officer

22 June 2023

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT

For the year ended 31 March 2023

Comhairle na Gaelscolaíochta (CnaG), which was established in 2000, is a company limited by guarantee, and not having share capital. CnaG has charitable status and has been deemed as a charity by the Charity Commission for Northern Ireland and was officially registered on 4th April 2017. The constitution of CnaG is set out in its Memorandum & Articles of Association. Although CnaG is a non-statutory body and a charity, it receives its core funding through grant-in-aid from the Department of Education (DE) under the powers contained within Article 89 (2) of the Education (Northern Ireland) Order 1998. As a result of the fact that the organisation's funding comes wholly from DE, CnaG was designated as a Non Departmental Public Body (NDPB) in January 2011 and as a result additional disclosure requirements and reporting are required to reflect this designated status.

Public Benefit

The role of CnaG is to promote Irish-medium education (IME) and to perform a wide range of roles in facilitating the development of IME for the public benefit. IME brings additional public benefits relating to community development and empowerment, cultural tolerance and diversity, bilingualism and the associated benefits that come with that to name a few. Our vision is the establishment of a viable network of sustainable IME schools, from pre-school to secondary level delivering excellence in education, at the heart of developing language communities. This year has seen an overall growth in pupils entering Irish-medium Education, we did however see a drop in early years which we determine is a result of the pandemic and lingering concern still felt by some parents around home learning in an immersion context; - 0.45% at pre-school, +0.24% at primary school level and +7.12% at post-primary level. The sector overall has grown by 1.7% this year and by 57.8% over the past ten years, which is even more impressive when we consider that enrolment figures in education generally have witnessed a steady decline during this same period.

This year again we availed of external funding, provided by Foras na Gaeilge, to allow us to implement a comprehensive marketing campaign prior to and during the enrolment period.

Irish-medium education aims to ensure Irish-medium pupils achieve excellent educational outcomes as fluent, bilinguals in Irish and English with all the proven educational, cognitive and social benefits that arise from (early) bilingualism.

Indeed, the keynote speech delivered at our annual conference, held in September this year, described the many cognitive and scientific benefits associated with immersion education and early bilingualism.

During the course of the year we also continued promoting the development of IM education and improving standards through access to and deliver of training and specialist advice for all levels i.e. pre-school, primary and post-primary.

We received additional funding from DE to deliver outcomes associated with 'A Fair Start' (AFS) relating to Teacher Professional Learning and Teacher and resource provision for IM sector. We were delighted to be able to appoint a dedicated officer at Senior level in order to progress IM specific recommendations contained within the 2021 AFS report.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Governance Framework

CnaG recognises that to deliver its strategic aims, objectives, and priorities successfully, it needs robust governance arrangements in place. Corporate governance is founded on laws, policies, processes, systems and behaviours and together they provide a system for the way in which an organisation is directed, administered and controlled.

CnaG's governance framework sets out the roles, responsibilities, and procedures for the effective and efficient conduct of its core activities. It also enables CnaG to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of CnaG's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically.

As a public body and designated NDPB, CnaG is committed to providing excellent governance, to be accountable for its decisions and activities, and to being transparent.

The aim of this statement is to ensure that information is provided as to how governance is effective within CnaG.

Board and Sub-Committees Structure

The Board of Directors has up to 14 non-executive members representing a variety of different stakeholder interests. The board meetings are held on Thursdays in the months of October, February, April and June when an additional Annual General meeting (AGM) is held. It held 4 meetings, an extraordinary meeting in November and an AGM in 2022/23.

Mr. Gerard P. Adams (DE Appointee) resigned in October as Chairperson and Mr. Seosamh Ó Coinne (Foras na Gaeilge), Deputy Chair agreed to become the temporary Chairperson on his departure.

Mr. Seosamh Ó Coinne is content to remain in the role as Acting Chair until such times as a permanent Chair is elected by the board. The election of a permanent Chair is discussed at each full board meeting.

Ciarán Mac Giolla Bhéin resigned as CEO on 31st August. Maria Thomasson was appointed as Acting CEO from 1st September. Maria has recently completed Public Accountability and Governance for Accounting Officer training, provided by the Chief Executives Forum.

During the year a total of three directors resigned from the board and three new directors have joined.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Structure of CnaG's Board of Directors

The structure of CnaG's Board draws representation from 5 nominating Bodies actively associated with the delivery of Irish-medium Education, 5 members nominated from the schools' base which covers pre-school, primary, post-primary, parent and governor sectors. There are two members appointed by the DE through the public appointments process and their four-year tenures finish in December 2024. The maximum number of 14 members can be seen in the composition of the Board below.

Comhairle na Gaelscolaíochta	- 2 directors
Department of Education (DE)	- 2 directors
IM Primary School Principal	- 1 director
IM Secondary School Principal	- 1 director
IM Pre-school leader	- 1 director
IM Governor	- 1 director
IM Parent	- 1 director
IM in CCMS schools (CCMS)	- 1 director
IM teacher training (NISC / UCET)	- 1 director
Irish-language sectoral interests (Foras na Gaeilge)	- 1 director
IM in the south of Ireland (COGG)	- 1 director
IM Preschools (ALTRAM)	- 1 director
Total	14

Current Board Members

Áine Andrews	Altram
Seosamh Ó Coinne	Foras na Gaeilge (Acting Chair)
Pádraig Ó Mianáin	Parent
Niall Ó Catháin	Governor
Paul O'Doherty	CCMS
Jacqueline Ní Fhearghúsa	COGG
Thomas Rogan	NI Colleges
Diarmaid Ua Bruadair	Post-primary
Orla Flanagan	Primary
Ciarán Mac Ailín	Preschool
Vacant	DE Appointment
Nuala Toman	DE Appointment
Vacant	Comhairle na Gaelscolaíochta
Vacant	Comhairle na Gaelscolaíochta

Changes in Membership during the year 2022/23:

Members who started during the year:

Jacqueline Ní Fhearghúsa	07/04/22
Orla Flanagan	06/02/23
Ciarán Mac Ailín	10/03/23

Members who left during the year:

Gearóid Mac Ádhaimh	06/10/22
Pádraig Ó Tiarnaigh	24/02/23
Daniel Holder	08/03/23

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Non-quorate Meetings:

There were no non-quorate meetings.

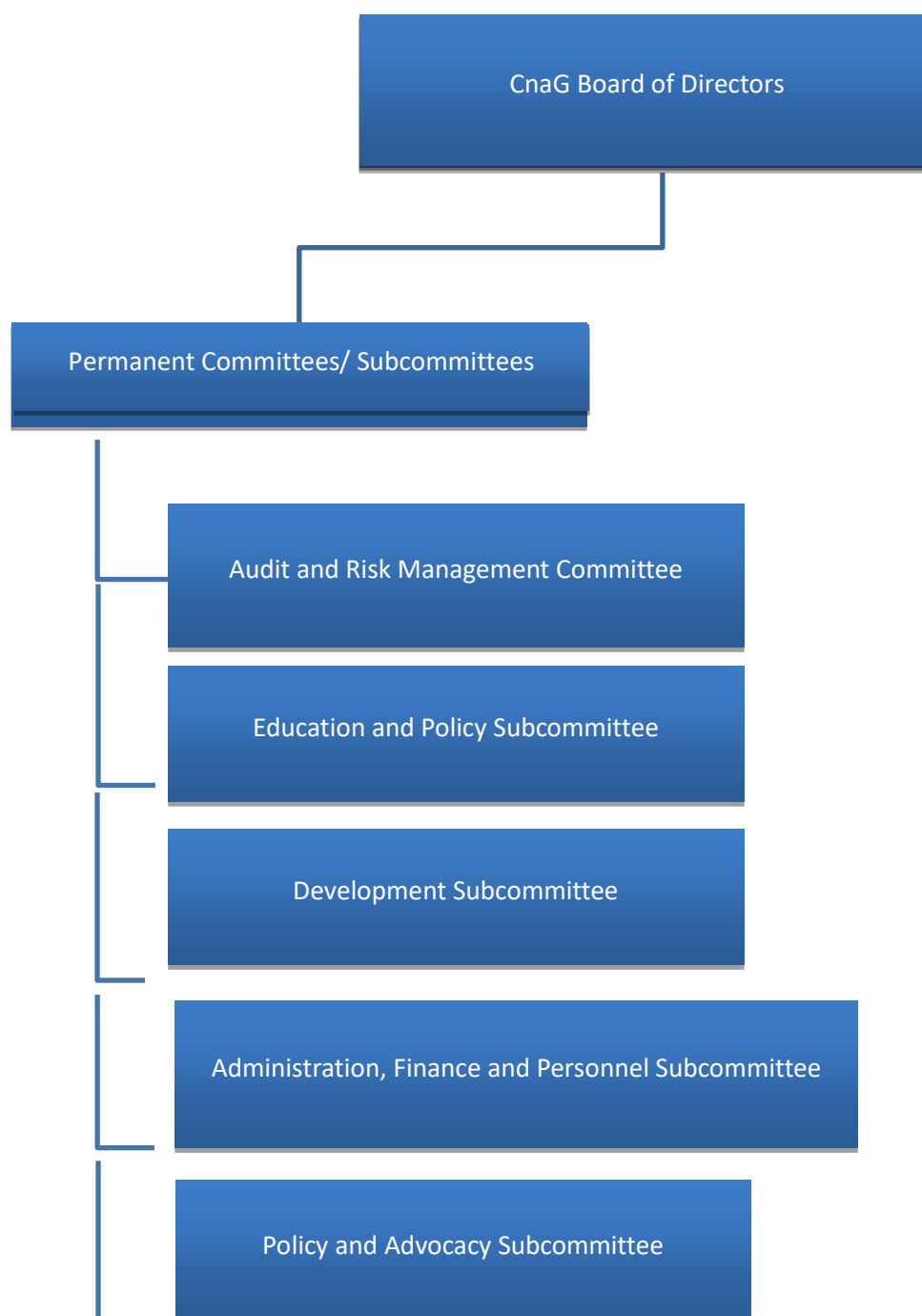
Board Members' attendance during 2022/23

Name Date	7/4/22	23/6/22 AGM	23/6/22	6/10/22	30/11/22 EGM	2/2/23	Total X / 6
Seosamh Ó Coinne (Acting Chair)	1	0	0	0	1	1	3/6
Niall Ó Catháin	1	1	1	1	1	1	6/6
Áine Andrews	1	0	0	0	1	0	2/6
Diarmaid Ua Bruadair	0	0	0	1	0	0	1/6
Gerard P Adams	1	1	1	1	N/A	N/A	4/4
Pádraig Ó Mianáin	1	1	1	0	0	0	3/6
Pádraig Ó Tiarnaigh	1	1	1	0	1	0	4/6
Paul O'Doherty	1	1	1	1	1	1	6/6
Daniel Holder	1	0	0	1	0	0	2/6
Thomas Rogan	0	1	1	1	0	1	4/6
Nuala Toman	1	1	1	1	0	1	5/6
Jacqueline Ní Fhearghúsa	1	1	1	1	1	1	6/6
Orla Flanagan	N/A	N/A	N/A	N/A	N/A	N/A	0/0
Ciarán Mac Ailín	N/A	N/A	N/A	N/A	N/A	N/A	0/0
Total attendance	10	8	8	8	6	6	46/70

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023

Structure of Board Subcommittees



All sub-Committees terms of reference were formally reviewed by the Board in June 2017. Due to a number of changes of personnel on the Board, it was decided at the last board meeting in February 2023 to reconstitute membership of sub-committees for the next round in March 2023. As a result and as part of this process, TOR of all sub-committees were reviewed between 20-30 March 2023 and approved at the full board meeting on 27/4/23

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Audit and Risk Management Committee (ARMC)

In accordance with its terms of reference the audit committee oversees financial reporting and the effectiveness of financial and regulatory compliance, controls and systems reporting. In addition, the committee monitors the effectiveness of CnaG's internal audit function and reviews its material findings. This committee met 3 times during 2022/23.

Education Subcommittee

The duties of this subcommittee are to carry out the following and to bring forward recommendations to the Board of Directors in accordance with its terms of reference:

- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provide an input at board level on consultations and other educational issues relevant to the subcommittee;
- Identify and assist in developing the educational requirements and needs of the IM sector.

This subcommittee has held 4 meetings during the year 2022/23 to carry out the aforementioned duties.

Development Subcommittee

This committee carried out the following duties in accordance with their terms of reference:

- Provision of guidance and appropriate strategic advice at board level on the planning, establishment and sustainability of schools at all levels in the IM sector;
- Provision of guidance and appropriate strategic advice at board level on marketing issues relating to CnaG and the IM sector;
- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provision of an input at board level on consultations and other developmental issues relevant to the subcommittee;
- Submission of proposals/recommendations to the board of directors on developmental issues;

The Development Subcommittee has held 3 meetings during the year 2022/23 to carry out the afore-mentioned duties. The Subcommittee plays an important role in monitoring and overseeing CnaG's involvement in Area Planning.

Finance, Administration and Personnel Subcommittee

This committee met 4 times during in the year. Its function is to focus in greater detail on the financial, administrative and personnel issues in accordance with its terms of reference which are presented to the Board throughout the year. This committee also deals with all issues relating to staff and premises.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Policy and Advocacy Subcommittee

Due to the senior responsible officer being off work ill, this committee met twice during in the year. Its function is to focus in greater detail on the policy and advocacy issues for the IM sector in accordance with its terms of reference which were presented to the Board in the previous year.

- To provide guidance and appropriate strategic advice at board level on all aspects of advocacy, representation and policy;
- To advise and support the Senior Advocacy and Policy Officer in carrying out his /her duties, according to CnaG's Operational Plan and Advocacy Strategy;
- To assist with the identification of opportunities to engage with relevant stakeholders including politicians, children's' organisations, educational bodies etc;
- To advise on the content of CnaG position papers, press releases, consultations etc as appropriate

Role of the Accounting Officer/CEO and Senior Management Team

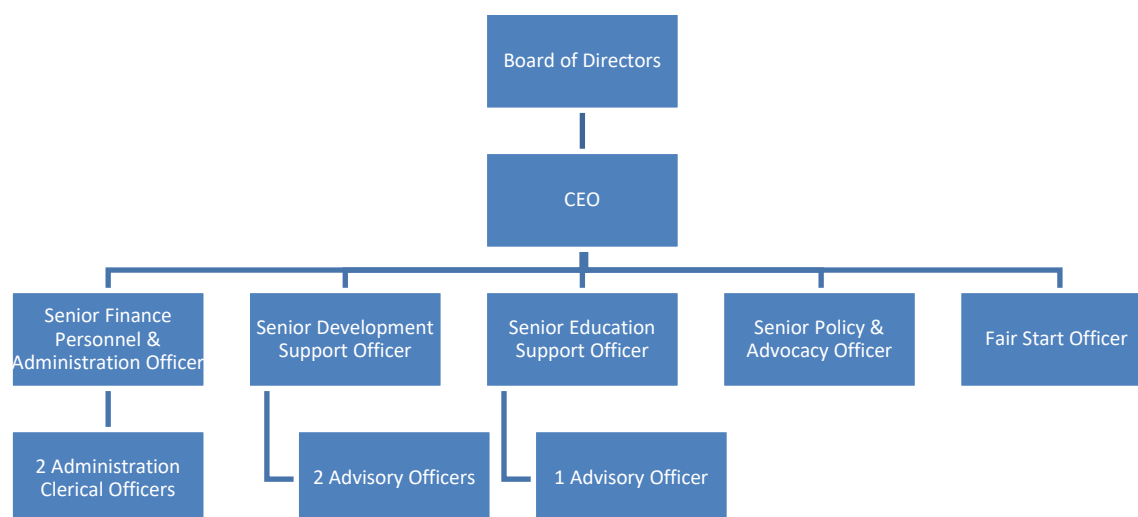
The CEO is the Accounting Officer for CnaG and is supported by the senior management team. The senior management team consists of Chief Executive; Senior Finance, Personnel and Administration Officer; Senior Educational Support Officer; Senior Development Support Officer and Senior Policy and Advocacy Officer, plus a temporary post of a Senior Fair Start Officer. Support and assistance is given to the Board of Directors in a number of ways.

- Providing timely and accurate management information and activity reports to the Board.
- Developing actions and strategies in conjunction with relevant subcommittees of the Board.
- Implementing CnaG's agreed Business and Corporate Plans.
- Provision of other support by carrying out a range of additional support functions including representing IME, advising individuals and organisations about the on-going development of IME and promoting IME within the wider community;
- In relation specifically to the role of the accounting officer to act in accordance with guidance in CnaG's Management Statement and Financial Memorandum;
- In relation specifically to the role of CEO to act in accordance with guidance in CnaG's Management Statement;

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Organisational Chart of Comhairle na Gaelscolaíochta 2022/23



Relationship between Board of Directors and Accounting Officer

The Accounting Officer reports during the year to the Board of Directors. There are also informal arrangements in place which allow further reporting, if required. The Accounting Officer of CnaG is also responsible to the Minister of Education through their permanent secretary and to the Northern Ireland legislative Assembly for the propriety and regularity of use of all resources voted by the Assembly for educational and related purposes. In 2022/23 the Chair of CnaG or Deputy Chair along with the CEO & Accounting Officer and Senior Finance, Personnel and Administration Officer met with the Permanent Secretary (DE) at Governance and Accountability Review (GAR) meetings twice in May and November 2022.

Compliance with Corporate Performance Code

I can confirm that throughout 22/23, CnaG continued to comply with the Corporate Governance in Central Government Departments Code of Good Practice NI 2013.

Conflicts of Interest

Comhairle na Gaelscolaíochta understands and accepts the potential risks to the organisation as a result of Conflicts of Interests. We are particularly aware, in the context of a relatively small Irish language community, that those risks are heightened for an organisation such as ours. As such, CnaG records Conflicts of Interest at each sub-committee and board meeting, it is a standing item on the Board Agenda, and Directors leave the meeting when any discussion is taking place which may lead to a conflict of Interest.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Assessment of Board Performance

The Board carried out a self-assessment Board Effectiveness Review back in April 2019. The review gauged the level of effectiveness of Board members in a range of areas and recorded their self-assessment of their performance.

A further review was due to take place during 22/23. However, owing to the fact that the board has been unable to appoint a permanent Chair, this assessment has not been completed during this financial year. IMIE team have contacted the Acting Chair in relation to this and he has disseminated this pro-forma to all board members with a view to facilitating further discussion and gathering of data at the next meeting on 22 June 2023. This discussion did not take place in April due to agenda being heavily focussed on implications of budget cuts and the review/approval of TOR for sub-committees.

Other methods to assess ongoing effectiveness of the Board include:

- Record of attendance by Directors and Board and Subcommittee meetings and a report on the same.
- Assurances to the Audit and Risk Management Committee via Internal Audit reports.

Attendance carried out in 2022/23

The attendance at both Board and Sub-Committee meetings were monitored throughout the year with the following attendance levels:

Board Meetings:

Meeting dates	07/04/22	23/06/22 AGM	23/06/22	06/10/22	30/11/22 EGM	02/02/23
Number of directors present	10	8	8	8	6	6

Development Sub-Committee:

Directors - Dates	16/06/22	04/10/22	25/01/23
N Ó Catháin	1	1	1
Á Andrews	0	0	0
P Ó Mianáin	1	1	1
Paul O'Doherty	1	1	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Attendance carried out in 2022/23 (Cont'd)

Education Sub-Committee:

Directors - Dates	15/06/22	13/09/22	24/01/23	28/03/23
G Mac Ádhaimh	1	0	N/A	N/A
D Ua Bruadair	1	1	0	1
Á Andrews	0	1	0	1
T Rogan	1	0	1	0
J Ní Fhearghúsa	1	0	1	1
O Flanagan	N/A	N/A	N/A	1

Policy & Advocacy Sub-Committee:

Directors - Dates	12/09/21	16/01/23
P Ó Tiarnaigh	1	1
D Holder	0	1
Áine Andrews	1	0
J Ní Fhearghúsa	N/A	N/A

Finance, Administration and Personnel Sub-Committee:

Directors - Dates	08/06/22	22/09/22	26/01/23	23/03/23
G Mac Ádhaimh	1	1	N/A	N/A
S Ó Coinne	0	0	1	1
Niall Ó Cathain	0	1	1	1
Paul O'Doherty	N/A	N/A	N/A	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Attendance carried out in 2022/23 (Cont'd)

Audit and Risk Management Committee:

Directors - Dates	22/09/22	23/06/22	23/03/23
G Mac Ádhaimh	1	1	N/A
S Ó Coinne	1	1	1
J Ní Fhearghúsa	N/A	1	1
P O'Doherty	1	1	1

Review of Board and Committee Agendas and Meeting Schedule

In the previous year the Board agreed a reviewed timetable for Board meetings throughout the year whereby each committee would meet two weeks in advance of each full Board Meeting. Owing to the reconstitution of sub-committees and the change of board membership, Board and Sub-Committees will review TOR and standing agendas to ensure consistency of approach, concentration on key issues and proper consideration of potential conflicts of interests at all meetings in the 20-30 March 2023 cycle.

Attendance at board meetings is a standard item at each board meeting where attendance is assessed and, where appropriate, the following actions should be followed:

- After missing 3 consecutive meetings CEO is asked to contact the board member regarding attendance when a valid excuse had been accepted by the Board.
- After missing 4 consecutive meetings a letter regarding attendance is issued to the board member by the Chair;
- After missing 5 consecutive meetings the Board will be asked to consider the continued membership on the board of the absent board member.
- A full report on attendance at Board and Committee meetings to be given to the Board at the end of the year.

Some actions were required under these provisions in the year 2022/23. Director Attendance:

Review of Board and Committee Agendas and Meeting Schedule (Cont'd) (To be completed during the 20-30 March 2023 cycle).

During the course of the year, the Chair was pleased about attendance levels and did not note any significant attendance issues. The continued use of zoom allowed members a greater flexibility in order to attend. Full board meetings continue to operate on a hybrid basis.

All board members remain committed to their roles on the Board and wish to continue in that capacity.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Individual appraisals of board members:

The previous Chair had intended to carry out the appraisals but did not get a chance to do this prior to his resignation in October 2022. The Acting Chair has been informed of the need to conduct this exercise and this will be addressed in the new financial year.

Range and quality of data used by the Board.

The range and quality of the data received by the Board in 2022/23 was as follows:

- Bi-monthly oral board meeting reports by chairs of subcommittees;
- Bi-monthly minutes of subcommittee meetings;
- Bi-monthly reports from CEO;
- Business plan progress reports by CEO;
- Bi-monthly approval of reports on CnaG's accounts;
- Submissions to consultations;
- Professional advice on HR legal matters;
- Relevant documentation/reports issued by CnaG's senior management team;
- Bi-monthly financial reports.

Board assessment and scrutiny at board and subcommittee level ensures that the quantity and quality of data is broadly in line with the needs of the Board which can be amended at the request of the Board. The data provided to the Board during the 2022/23 year was routinely and formally assessed and scrutinised at each board and committee meeting. Comments on quality and quantity, where appropriate, were reflected in board meeting minutes. Further assurances were also sought from the Audit and Risk Management Committee and from CnaG's Internal Auditors. CnaG's Chair, the Senior Finance, Personnel and Administration Officer also attended Governance and Accountability meetings in 2022/23 along with the CEO/Accounting Officer.

Ministerial Directions

No Ministerial Directions were issued in 2022/23.

Audit and Risk Management Committee.

During 2022/23 the Audit and Risk Management Committee with currently 4 members held 3 meetings. The annual audit for 2022/23 was agreed in 21 June 2022 and initiated in July 2022.

Corporate Risk Register 2022/23

The risk register format following the Department's layout has been implemented with regular reviews carried out during the year. The risk register is reviewed at Audit and Risk management meetings and discussed and approved by the Board.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Internal Control and Upcoming Risks Identified

The internal control system includes clearly defined reporting lines and authorisation procedures, a comprehensive budgeting and monthly reporting system, and written policies and procedures. In addition to a wide range of internal audit reports, senior management also receive assurance from other sources including third party reviews, financial control reviews, external audit reports, and risk and control self-evaluations. Internal Audit also promotes best practice in risk management processes to ensure delivery of CnaG's objectives.

CnaG has in place internal control and risk management systems for financial reporting with additional controls which included a detailed budgeting process with the budget being approved by the Administration, Finance and Personnel Subcommittee which is also reported to the Board of Directors at each Board meeting. Forecasts for the year are reported bi-monthly. Finance/Management and Governance Issues are reported on directly to DE officials via GAR meetings on a regular basis throughout the year.

New Risks

The CRR has been reviewed during 2022/23 by the Board and by Senior Managers. The CRR is reviewed 3 times a year, following Internal Audit meetings. The latest risks recognised haven't changed significantly from the previous period but new emerging risks identified as follows:-

1. Appointment of a permanent Chair;
2. Successful recruitment of a permanent CEO;
3. Lack of HR specialist support services internal to the organisation

Non-compliance Issue

A number of Business Cases required retrospective approval due to an oversight on the part of the organisation and a gap in financial planning. Three business cases in total were identified in September 2022: Panel of Associates; Staffing (An additional advisory officer was appointed to cover a period of sick leave); The purchase of Commercial insurance without prior approval from DoF from 2016.

1 and 2 have now been resolved and internal approval has been given with copies of internal business cases provided to IMIE Sponsor branch in DE.

IMIE continues to work with us to resolve number 3 with advice from DE's Economic Advisory Unit and Finance teams.

IMIE Team and the Permanent Secretary have been aware of these issues since their discovery.

Internal Audit Reports

On the basis of the Internal Audit work undertaken within the organisation, and the individual opinion provided for each assignment, the Head of Internal Audit considers that an overall satisfactory opinion is appropriate for CnaG for 2022/23 and was able to provide a 'satisfactory' level of assurance to the Accounting Officer on the organisations governance, risk management and internal control system.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Health and Safety

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all of its duties under health and safety legislation.

Lapses in Protective Security

There were no instances of such lapses in year 2022/23.

The aim of this statement is to ensure that information is provided as to how governance within CnaG has worked during 2022/23. CnaG will continue to ensure that it adheres to organisational needs and governance guidelines throughout 2023/24.

Government Funding Database

CnaG can confirm that information held by the organisation has been updated and entered into the Government Funding Database.

As the Chief Executive and Accounting Officer for CnaG, I can confirm that the Governance Statement has been formally reviewed by the Audit and Risk Assurance Committee, that it is complete and accurately reflects the latest assessment of the state of governance within CnaG.



MS M THOMASSON
Accounting Officer

22 June 2023

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA

OPINION

We have audited the financial statements of Comhairle na Gaelscolaíochta (the 'charitable company') for the year ended 31 March 2023 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR QUALIFIED OPINION ON REGULARITY

As described in note 29 of the financial statements the charity did not obtain appropriate approval on renewal of commercial insurance cover.

QUALIFIED OPINION ON REGULARITY

Except for the matter described in the previous paragraph, in our opinion, in all material respects the expenditure and income has been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in the regard.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

OPINION ON OTHER MATTERS

In our opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Government Financial Reporting Manual;
- information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with the applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit; or
- The Governance Statement does not reflect compliance with the Department of Finance's guidance.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Report of the Directors, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

**EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING
IRREGULARITIES, INCLUDING FRAUD**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
- Detecting and responding to the risks of fraud and whether they have and knowledge of any actual, suspected or alleged fraud; and
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2016, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

AUDIT REPONSE TO RISKS IDENTIFIED

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

USE OF OUR REPORT

This report is made solely to the Company's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

22 June 2023

Mr Nigel Moore FCA
(Senior Statutory Auditor)
For and on behalf
GM^oG BELFAST
Chartered Accountants &
Statutory Auditor

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2023**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2023 £	Total Funds 2022 £
Income from					
Donations and legacies	3	640,000	-	640,000	635,090
Investment income	4	(20,000)	-	(20,000)	(25,000)
Charitable activities	5	-	275,513	275,513	260,653
Other income	6	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>
Total income		<u>620,063</u>	<u>275,513</u>	<u>895,576</u>	<u>870,743</u>
Expenditure on					
Charitable activities	7	<u>730,830</u>	<u>282,848</u>	<u>1,013,678</u>	<u>999,168</u>
Total expenditure		<u>730,830</u>	<u>282,848</u>	<u>1,013,678</u>	<u>999,168</u>
Net expenditure before other gains and losses	10	(110,767)	(7,335)	(118,102)	(128,425)
Actuarial gain in respect of defined benefit pension scheme	13	<u>945,000</u>	<u>-</u>	<u>945,000</u>	<u>558,000</u>
Net movement in funds		834,233	(7,335)	826,898	429,575
Reconciliation of funds					
Total funds at 1 April 2022		<u>(766,763)</u>	<u>23,805</u>	<u>(742,958)</u>	<u>(1,172,533)</u>
Total funds at 31 March 2023	18/19	<u>67,470</u>	<u>16,470</u>	<u>83,940</u>	<u>(742,958)</u>

All of the activities of the charitable company are classed as continuing.

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**BALANCE SHEET
As at 31 March 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	14	16,530	24,126
CURRENT ASSETS			
Debtors	15	8,241	8,743
Cash at bank and in hand		<u>38,285</u>	<u>86,966</u>
		46,526	95,709
CREDITORS: Amounts falling due within one year	16	<u>(24,116)</u>	<u>(72,793)</u>
NET CURRENT ASSETS		<u>22,410</u>	<u>22,916</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		38,940	47,042
DEFINED BENEFIT PENSION SCHEME ASSET/(LIABILITY)	13	<u>45,000</u>	<u>(790,000)</u>
NET ASSETS/(LIABILITIES)		<u>83,940</u>	<u>(742,958)</u>
CHARITY FUNDS			
Restricted income funds	18	<u>16,470</u>	<u>23,805</u>
Unrestricted funds:-			
Unrestricted funds excluding pension liability		22,470	23,237
Pension Reserve		<u>45,000</u>	<u>(790,000)</u>
Total unrestricted income funds	19	<u>67,470</u>	<u>(766,763)</u>
TOTAL FUNDS		<u>83,940</u>	<u>(742,958)</u>

These financial statements were approved and authorised for issue by the directors on 22 June 2023 and were signed on their behalf by:



MR S Ó COINNE
Director



MR P M O'DOHERTY
Director

Company Registration Number – NI039115

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF CASH FLOWS
For the year ended 31 March 2023**

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash used in operating activities	27	<u>(48,681)</u>	<u>57,336</u>
Cash flows from investing activities:			
Interest receivable		-	-
Purchase of property, plant and equipment		<u>-</u>	<u>(15,098)</u>
Net cash used in investing activities		<u>(48,681)</u>	<u>(15,098)</u>
Change in cash and cash equivalents in the year		(48,681)	42,238
Cash and cash equivalents brought forward		<u>86,966</u>	<u>44,728</u>
Cash and cash equivalents carried forward	28	<u>38,285</u>	<u>86,966</u>

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023**

1. NATURE OF ORGANISATION

The principal activity of Comhairle na Gaelscolaíochta is to promote, facilitate and encourage Irish-medium education. The charity is a company limited by guarantee incorporated in Northern Ireland. The charity's principal place of business is its registered office at Áras na bhFál, 202 Bóthar na bhFál, Béal Feirste, BT12 6AH.

2. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern, therefore the financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Comhairle na Gaelscolaíochta meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FREM) and those issued by the Department of Finance and Personnel in so far as those requirements are appropriate.

Statement of Cash Flows

Under FRS 102, cash flows are required to be shown separately for three categories only, namely, operating, investing and financing. The statement of cash flow reconciles to cash and cash equivalents. Cash and cash equivalents are defined in FRS 102 as "cash on hand and demand deposits and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value".

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities or equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Staff costs and overhead expenses are allocated on an appropriate basis, such as time spent on those activities or floor space occupied by those activities.

(i) Charitable activities

This comprises all resources applied by the charity in undertaking its work to meet its charitable activities and includes both direct costs and support cost relating to these activities.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

(ii) Governance costs

This includes the cost of governance arrangements which relate to the general running of the charity.

Operating leases

Annual rentals for assets financed by operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Employee Benefits

Through the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) the charity operates a pension scheme providing benefits based on final or average pensionable salary for certain employees.

The charity's share of any surplus/deficit on NILGOSC is recognised as an asset/liability on the Balance Sheet. Changes to the asset/liability are charged to the Statement of Financial Activities (SOFA) as appropriate.

Tangible fixed assets

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost, less estimated residual value of tangible fixed assets over the expected useful economic lives of the assets concerned. The annual rates and bases used for this purpose are:

Fixtures, fittings and equipment - 25% straight line

Fund accounting

The charity has two types of funds for which it is responsible, and which require separate disclosure. These are as follows:

(i) Restricted income funds

Represents grants, donations and other income received which are for specific purposes as laid down by the donor. Such purposes are within the overall aims of the charity.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

(ii) Unrestricted income funds

General funds

Represents funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Pension reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

Taxation

As a charity, the company is not liable to either Income Tax or Corporation Tax.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of Financial Activities in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following are the company's key sources of estimation uncertainty:

Defined Benefit Pension Scheme – The actuarial valuations are based on certain assumptions as detailed in Note 13.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations	-	-	-	90
Department of Education	<u>640,000</u>	<u>-</u>	<u>640,000</u>	<u>635,000</u>
	<u>640,000</u>	<u>-</u>	<u>640,000</u>	<u>635,090</u>

During the year £640,000 was received from Department of Education. In 2022, £620,090 of the income from donations and legacies was unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	-	-	-	-
Other finance income	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(25,000)</u>
	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(25,000)</u>

In 2022, all of the investment income was unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants receivable				
Altram	-	-	-	-
Foras na Gaeilge	-	29,983	29,983	30,000
Department of Education	<u>-</u>	<u>245,530</u>	<u>245,530</u>	<u>230,653</u>
	<u>-</u>	<u>275,513</u>	<u>275,513</u>	<u>260,653</u>

The charity has only one principal activity, being the promotion of Irish-Medium Education.

In 2022, all of the income from charitable activities was restricted funds.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Barclays	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>
	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2023 £	Depreciation 2023 £	Other Costs £	Total 2023 £	Total 2022 £
Promotion of Irish-Medium Education	607,897	7,596	386,142	1,001,635	988,268
Expenditure on governance	<u>-</u>	<u>-</u>	<u>12,043</u>	<u>12,043</u>	<u>10,900</u>
	<u>607,897</u>	<u>7,596</u>	<u>398,185</u>	<u>1,013,678</u>	<u>999,168</u>

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Audit and accountancy fees	8,848	-	8,848	7,795
Internal audit	3,195	-	3,195	3,105
Directors' travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>12,043</u>	<u>-</u>	<u>12,043</u>	<u>10,900</u>

9. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Programmes	694,520	282,848	977,368	957,450
Support costs	<u>24,267</u>	<u>-</u>	<u>24,267</u>	<u>30,818</u>
	<u>718,787</u>	<u>282,848</u>	<u>1,001,635</u>	<u>988,268</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

10. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2023 £	2022 £
Depreciation	7,596	4,942
Auditors remuneration:		
- audit of the financial statements	6,000	6,000
- other services	2,848	1,795
Internal audit	3,195	3,105
Operating lease costs:		
- other assets	<u>23,000</u>	<u>23,000</u>

11. STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	402,080	375,781
Social security costs	39,214	34,647
Pension costs	<u>166,603</u>	<u>185,494</u>
	<u>607,897</u>	<u>595,922</u>

The average monthly number of employees was 11 (2022 - 10) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2023	2022
Number of staff	<u>11</u>	<u>10</u>

One employee received remuneration of more than £60,000 during the year (2022 – 1).

Remuneration in respect of key management personnel was £67,491 during the year.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

12. DIRECTORS' REMUNERATION

The Directors received no remuneration during the year.

No Directors (2023 – nil) were reimbursed for travel costs during the year (2022 – nil).

13. PENSIONS

The disclosures below relate to the liabilities within the Northern Ireland Local Government Officers' Superannuation Pension Fund (the "Fund") which is part of the Local Government Pension Scheme ("the LGPS").

In accordance with Financial Reporting Standards, disclosure of certain information concerning assets, liabilities, income and expenditure relating to this pension scheme is required.

Contributions for the Accounting Period ended 31 March 2024

The Employer expects to pay regular contributions to the Fund, together with any payments to beneficiaries under the unfunded schemes, for the accounting period ended 31 March 2024 of £77,000.

Additional contributions may also become due in respect of any employer discretions to enhance members' benefits in the fund over the next accounting period.

Assumptions

The last full actuarial valuation of pension liabilities was as at 31 March 2019. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the actuary in updating the latest valuation of the fund for FRS 102 purposes were:

Principal Financial Assumptions (% per annum)

	31 March 2023	31 March 2022
Discount rate	4.7	2.7
CPI price inflation	2.7	2.9
Pension increases	2.7	2.9
Pension accounts revaluation date	2.7	2.9
Salary increases	4.2	4.4

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

Mortality Assumptions

The mortality assumptions were based on the recent actual mortality experience of members within the fund and allow for expected future mortality improvements.

Post Retirement Mortality (retirement in normal health)	31 March 2023	31 March 2022
Males		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	22.2	21.9
Member aged 45 at accounting date	23.2	23.3
Females		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	25.0	25.1
Member aged 45 at accounting date	26.0	26.5

Commutation

31 March 2023

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

31 March 2022

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

Asset Allocation

The approximate split of assets for the fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below.

	Asset split at 31 March 2023 (%)	Asset split at 31 March 2022 (%)
Equities	40.0	42.9
Property	11.2	10.0
Government Bonds	20.6	24.7
Corporate Bonds	3.0	2.2
Multi Asset Credit	13.3	13.1
Cash	6.5	4.0
Other	<u>5.4</u>	<u>3.1</u>
Total	<u>100.0</u>	<u>100.0</u>

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2023 £M's	Value as at 31 March 2022 £M's
Fair value of assets	2.635	2.840
Present value of funded liabilities	(2.590)	(3.630)
Present value of unfunded liabilities	<u>0.000</u>	<u>0.000</u>
Pension asset/(liability) recognised on the Balance Sheet	<u>0.045</u>	<u>(0.790)</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Analysis of the SOFA Charge		
Current service cost	0.166	0.184
Past service cost	0.000	0.000
Interest cost	0.020	0.025
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.186</u>	<u>0.209</u>

Change to the Fair Value of Liabilities during the Accounting Period

Opening present value of liabilities	3.630	3.794
Current service cost	0.166	0.184
Interest cost	0.098	0.080
Contributions by participants	0.027	0.025
Actuarial (gains)/losses on liabilities	(1.294)	(0.418)
Net benefits paid out of the fund	(0.037)	(0.035)
Past service cost	<u>0.000</u>	<u>0.000</u>
Closing value of liabilities	<u>2.590</u>	<u>3.630</u>

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Opening fair value of assets	2.840	2.585
Expected return on assets	0.078	0.055
Actuarial (losses)/gains on assets	(0.349)	0.140
Contributions by the employer	0.076	0.070
Contributions by participants	0.027	0.025
Net benefits paid out	<u>(0.037)</u>	<u>(0.035)</u>
Closing fair value of assets	<u>2.635</u>	<u>2.840</u>

Actual Return on Assets

Expected return on assets	0.078	0.055
Actuarial (losses)/gains on assets	<u>(0.349)</u>	<u>0.140</u>
Actual return on assets	<u>(0.271)</u>	<u>0.195</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Analysis of Amounts Recognised in the SOFA		
Asset (losses)/gains arising during the period	(0.349)	0.140
Liability gains arising during the period	<u>1.294</u>	<u>0.418</u>
Total actuarial gains	<u>0.945</u>	<u>0.558</u>
History of Experience Gains and Losses		
Experience (losses)/gains on assets	(0.349)	0.140
Percentage of assets	13.24%	4.9%
Experience gains on liabilities	1.294	0.418
Percentage of the present value of the liabilities	49.96%	11.5%

The Department of Education acts as guarantor in relation to CnaG's pension liability.

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2022	<u>47,716</u>
At 31 March 2023	<u>47,716</u>
Depreciation	
At 1 April 2022	23,590
Charge for the year	<u>7,596</u>
At 31 March 2023	<u>31,186</u>
Net Book Value	
At 31 March 2023	<u>16,530</u>
At 31 March 2022	<u>24,126</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

15. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	<u>8,241</u>	<u>8,743</u>

16. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>24,116</u>	<u>72,793</u>

17. COMMITMENTS UNDER OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases as set out below.

	2023		2022	
	Land and Buildings £	Other items £	Land and Buildings £	Other items £
Expiry Date:				
Within 1 year	23,000	-	23,000	-
Within 1 to 5 years	<u>40,250</u>	<u>-</u>	<u>63,250</u>	<u>-</u>
	<u>63,250</u>	<u>-</u>	<u>86,250</u>	<u>-</u>

The disclosure relates to the lease on the charity's premises, which expires in January 2026. The charity has an option to terminate the lease by giving at least three months' notice.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

18. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming Resources £	Outgoing Resources £	Transfers to/(from)	Balance at 31 Mar 2023 £
Department of Education					
- Capital grant	23,742	-	(7,596)	-	16,146
Foras na Gaeilge	63	29,983	(29,722)	-	324
Department of Education – Irish- medium Pre-schools	-	175,130	(175,130)	-	-
Department of Education – Irish Medium Fair Start Funding	-	70,400	(70,400)	-	-
	<u>23,805</u>	<u>275,513</u>	<u>(282,848)</u>	<u>-</u>	<u>16,470</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers to/(from) £	Balance at 31 Mar 2023 £
General Funds	23,237	640,063	(640,830)	-	-	22,470
Pension Reserve	<u>(790,000)</u>	<u>(20,000)</u>	<u>(90,000)</u>	<u>945,000</u>	<u>-</u>	<u>45,000</u>
	<u>(766,763)</u>	<u>620,130</u>	<u>730,830</u>	<u>945,000</u>	<u>-</u>	<u>67,470</u>

20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 18)

(a) Department of Education – Capital Grant

The Department of Education offered capital funding for replacement IT equipment.

(b) Foras na Gaeilge

This was funding awarded from Foras na Gaeilge to support the implementation of a marketing strategy for Irish Medium Education.

(c) Department of Education – Irish-medium Pre-schools

The Department of Education offered funding to enable interim support arrangements for a project in relation to Irish-Medium pre-schools.

(d) Department of Education – Irish-medium Fair Start

The Department of Education offered funding to provide additional focused support for the Irish Medium sector in the form of educational resources, initial teacher education, TPL and leadership training.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

**20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES
(CONT'D)**

(ii) Unrestricted Funds (Note 19)

(a) General Fund

This fund is the result of the charity's strategic objective to establish reserves to provide sufficient funds to cover any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the charity cease to operate.

(b) Pension Reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Assets £	Total £
Restricted Income Funds	16,146	324	-	16,470
General Funds	384	22,086	-	22,470
Pension Reserve	-	-	45,000	45,000
Total Funds	<u>16,530</u>	<u>22,410</u>	<u>45,000</u>	<u>83,940</u>

22. RELATED PARTY TRANSACTIONS

The charity receives its core funding from the Department of Education, the sponsoring department of the charity. The amount receivable in the year was £885,530 (2022 - £865,653).

During the year no member of the Board or Management team has undertaken any material transaction with the charity.

23. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2022 – £nil). There were no cash losses written off during the year (2022 - £nil).

24. CONTINGENCIES

A portion of grants received may become repayable should certain conditions under which they were awarded cease to be fulfilled.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

25. LIABILITY OF MEMBERS

Comhairle na Gaelscolaíochta is a company incorporated under guarantee and does not have share capital. The liability of each member is limited to an amount not exceeding £1.

26. EVENTS AFTER THE REPORTING PERIOD

No events occurred between the Balance Sheet date and the date on which these financial statements were authorised for issue that require disclosure.

The Accounting Officer authorised these financial statements for issue on 22 June 2023.

27. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the year	(118,102)	(128,425)
Adjustment for:		
Depreciation charges	7,596	4,942
Interest payable	20,000	25,000
Decrease/(increase) in debtors	502	(336)
(Decrease)/increase in creditors	(48,677)	42,155
Loss on disposal of fixed assets	-	-
Pension service cost in excess of contributions	<u>90,000</u>	<u>114,000</u>
Net cash provided by operating activities	<u>(48,681)</u>	<u>57,336</u>

28. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	<u>38,285</u>	<u>86,966</u>

The charity had no net debt during the year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

29. IRREGULAR SPEND

During the year, a number of business cases required retrospective approval due to an oversight on the part of the organisation and a gap in financial planning. One related to the purchase of commercial insurance without prior approval from DoF from 2016 totalling £13,155. IMIE continues to work with CnaG to resolve this matter, with advice from DE's Economic Advisory Unit and Finance teams. IMIE Team and the Permanent Secretary have been made aware of this.

The amount of the irregular spend in the year was £1,133.

30. GOING CONCERN

The DfE has provided an indicative budget allocation for CnaG for 2023-24 of £623,000 which represents a reduction relative to 2022-23 (£640,000). This will decrease CnaG's ability to meet increasing operational costs and to maintain full-service delivery to the local language sector.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, CnaG will continue to operate for the foreseeable future.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

31. ADDITIONAL DISCLOSURES TO COMPLY WITH FReM

FReM requires Non-Departmental Public Bodies to regard grant-in-aid received as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

If CnaG were to comply with FReM the result of this compliance would be as follows:

Statement of Financial Activities prepared under FReM

	2023 £	2022 £
Income		
Income from:		
Donations and legacies	-	90
Investment income	(20,000)	(25,000)
Charitable activities	275,513	260,653
Other income	<u>63</u>	<u>-</u>
Total income	<u>255,576</u>	<u>235,743</u>
Expenditure on:		
Charitable activities	<u>1,013,678</u>	<u>999,168</u>
Total expenditure	<u>1,013,678</u>	<u>999,168</u>
Net expenditure	(758,102)	(763,425)
Actuarial gains	<u>945,000</u>	<u>558,000</u>
Amount transferred to reserves	<u>186,898</u>	<u>(205,425)</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	(742,958)	(1,172,533)
Grant in aid received in the year	640,000	635,000
Amount transferred to reserves	<u>186,898</u>	<u>(205,425)</u>
Balance at 31 March 2023	<u>83,940</u>	<u>(742,958)</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

MANAGEMENT INFORMATION
For the year ended 31 March 2023

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 37 to 42**

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023**

	2023 £	2022 £
INCOME FROM		
Donations and legacies	-	90
Department of Education	<u>640,000</u>	<u>635,000</u>
	<u>640,000</u>	<u>635,090</u>
Investments		
Bank interest receivable	-	-
Other finance income	<u>(20,000)</u>	<u>(25,000)</u>
	<u>(20,000)</u>	<u>(25,000)</u>
Charitable Activities		
Altram	-	-
Foras na Gaeilge	29,983	30,000
Department for Communities	-	-
Department of Education	<u>245,530</u>	<u>230,653</u>
	<u>275,513</u>	<u>260,653</u>
Other		
Other income	<u>63</u>	<u>-</u>
	<u>63</u>	<u>-</u>
TOTAL INCOME	<u>895,576</u>	<u>870,743</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2023**

	2023	2022
	£	£
RESOURCES EXPENDED		
Charitable Activities		
Staff costs	593,003	569,082
Staff training	3,711	13,259
Rent	23,000	23,000
Service charges	6,912	6,912
Light & heat	6,813	-
Insurance	1,682	1,875
Repairs & maintenance	1,195	2,602
Computer maintenance	2,925	5,766
Cleaning	300	500
Travelling & subsistence	12,359	5,121
Telephone	4,023	3,910
Postage and stationery	4,518	4,294
Computer costs	703	3,608
Project costs – Department of Education	245,530	230,653
Project costs	29,721	29,937
Project costs - other	-	11,009
Convention costs	25,174	5,150
Translation services	3,210	5,631
Advertising	12,636	27,779
Legal & professional fees	11,890	28,404
Subscriptions	3,775	3,638
Other establishment expenses	733	1,039
Depreciation	7,596	4,942
Loss on Disposal	-	-
Bank charges	<u>226</u>	<u>157</u>
	<u>1,001,635</u>	<u>988,268</u>
Governance Costs		
Audit and accountancy fees	8,848	7,795
Internal audit	3,195	3,105
Directors' travel	<u>-</u>	<u>-</u>
	<u>12,043</u>	<u>10,900</u>
TOTAL RESOURCES EXPENDED	<u>1,013,678</u>	<u>999,168</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023**

	2023	2022
	£	£
CHARITABLE ACTIVITIES		
<i>Costs incurred directly</i>		
Staff costs	583,938	560,560
Staff training	1,856	6,630
Rent	18,400	18,400
Service charges	5,530	5,530
Light & heat	5,450	-
Insurance	1,346	1,500
Repairs & maintenance	956	2,081
Computer maintenance	2,340	4,613
Cleaning	240	400
Travelling & subsistence	11,741	4,865
Telephone	3,218	3,128
Postage and stationery	3,614	3,435
Computer costs	703	3,608
Projects costs	29,721	29,937
Project costs – other	-	11,009
Project costs – Department of Education	245,530	230,653
Convention costs	25,174	5,150
Translation services	3,210	5,631
Advertising	12,636	27,779
Legal & professional	9,512	22,723
Subscriptions	3,775	3,638
Other establishment expenses	656	831
Depreciation	7,596	4,942
Loss on disposal	-	-
Bank charges	<u>226</u>	<u>157</u>
	<u>977,368</u>	<u>957,200</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2023**

	2023	2022
	£	£
<i>Support costs</i>		
Staff costs	9,065	8,522
Staff training	1,855	6,629
Rent	4,600	4,600
Service charges	1,382	1,382
Light & heat	1,363	-
Insurance	336	375
Repairs & maintenance	239	521
Computer maintenance	585	1,153
Cleaning	60	100
Travelling & subsistence	618	256
Telephone	805	782
Postage and stationery	904	859
Legal & Professional	2,378	5,681
Other establishment costs	77	208
Depreciation	-	-
	<u>24,267</u>	<u>31,068</u>
TOTAL CHARITABLE ACTIVITIES	<u>1,001,635</u>	<u>988,268</u>



Comhairle na Gaelscolaíochta

Northern Ireland - Charity number 105808

Annual report



Comhairle na Gaelscolaíochta

Annual Report and Accounts
for the year ended 31 March 2023

22/23



COMHAIRLE
NA GAELSCOLAÍOCHTA

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COMHAIRLE NA GAELSCOLAÍOCHTA
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COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number NIC105808

Company Registration Number NI039115

**Registered Office and
Operational Address** Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

**Board of Directors on the date
the Annual Report was approved** Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr G P Adams (resigned 6 October 2022)
Mr D Ua Bruadair
Mr P A Ó Mianáin
Dr P Ó Tiarnaigh (resigned 24 February 2023)
Mr T Rogan
Ms N Toman
Mr D Holder (resigned 8 March 2023)
Jacqueline Ni Fhearghusa (appointed 7 April 2022)
Ms O Flanagan (appointed 2 February 2023)
Mr C McCallan (appointed 10 March 2023)

Chief Executive Officer Ms M Thomasson (appointed 1 September 2022)

Independent Auditor GMcG BELFAST
Chartered Accountants
& Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers Bank of Ireland
202 Andersonstown Road
Belfast
BT11 9EB

Solicitors Michael Flanigan Solicitors
207 Falls Road
Belfast
BT12 6FB

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

THE CHAIRPERSON'S REPORT
For the Year Ended 31 March 2023

I am delighted to present Comhairle na Gaelscolaíochta's Annual Report for 2022 - 2023. It has been a particularly challenging time since the beginning of Covid in March 2020 for the Irish-medium education sector as a whole – our children, teachers, principals, school support staff, board of governors and parents/guardians as well as the wider school community. During 2022/23 we saw things changing again as we deal with the remnants of Covid and the challenges involved. The sector remained true to the core objective and Irish-medium education was promoted further.

Comhairle na Gaelscolaíochta continued to support and assist the Irish-medium education sector during 2022/2023 and it is clear that with over 7,000 pupils now in the sector the good work that has been carried out with all partners. The partnership aspect is very important and Comhairle has further developed strong relationships with stakeholders in the sector for example, with Altram, An tÁisaonad, CCEA, CCMS, Conradh na Gaeilge etc. that will benefit the sector from pre-school to post-primary level. I am pleased that we have a very good and supportive working relationship with the Department of Education and the staff dealing with Irish-medium education (ie. 'IMIE' team).

The sector is growing and this presents a number of other challenges in terms of resources, school accommodation, teacher supply and the preservation of all our schools. I am pleased that Comhairle na Gaelscolaíochta is involved and active in these areas which will benefit the sector. These themes were very well discussed at Comhairle na Gaelscolaíochta's first conference in September 2022 – the first 'real-life' conference in a number of years. I strongly believe that this was one of the most important highlights of the year as it was an opportunity for teachers, practitioners and principals in the sector to come together and network again.

I would like to express my thanks to Ciarán Mac Giolla Bhéin who was Chief Executive of Comhairle for a time during the period of this report. We are grateful for his work, commitment and the direction given to the organisation through a difficult period. I would like to thank Gearóid Mac Adhaimh who served as Chairperson during part of this period as well. Gearóid generously gave his time, expertise and a great deal of support to the Chief Executives (Ciarán and Maria Thomasson who took up the position of Acting Chief Executive) in the work of Comhairle. He developed a strong collaborative relationship with Comhairle board members that brought us through a challenging time. We wish them every success in the future.

We have taken steps to appoint a new Chief Executive and we hope to do so during 2023.

I believe that the staff of Comhairle have done so much work once again and deserve great gratitude and praise in difficult and challenging circumstances. They have worked hard to ensure that Irish-medium education was continually to the fore at all times. The staff and board of Comhairle gave me great support when I became Acting Chairperson and I am grateful for that. Comhairle na Gaelscolaíochta has a very dedicated Board and I am grateful for all the work that has been done to support Comhairle's work and objectives through the sub-committees and the work of the Board itself.


Seosamh Ó Coinne
Acting Chairperson

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

THE CHIEF EXECUTIVE'S REPORT
For the Year Ended 31 March 2023

I am pleased to present the 2022/23 Annual Report of Comhairle na Gaelscolaíochta. Comhairle na Gaelscolaíochta has had a very successful year delivering on the great majority of its key business objectives in relation to the growth and development of the Irish-medium sector.

Throughout the year the Comhairle has worked closely with its strategic partners, particularly Iontaobhas na Gaelscolaíochta, Foras na Gaeilge, Altram, An tÁisaonad, Gaeloideachas, COGG and the Management and Boards of Governors of schools and nursery units to increase the number of children and young people accessing the unique and globally identified benefits of immersion education and early bilingualism. Overall enrolment across the IM sector increased again this year by 1.7% Pre-school enrolments decreased by -0.45%, primary enrolment increased by 0.24% and post-primary enrolment increased by 7.12%. The growth and demand for IM education is a testament to the hard work of all those at CnaG but most importantly the volunteer parents, governors, leaders and practitioners across IM schools and naíscoileanna.

Our relationships with the Department of Education and other sectoral bodies have also been strengthened during this period. Our close collaboration with the NI Council for Integrated Education (NICIE), for instance, is now supporting the development of the first integrated, Irish-medium provision in East Belfast. We continued to work with our strategic partners of the Council for Catholic Maintained Schools (CCMS) in the support and development of Irish-medium (IM) units and schools and other partners such as CCEA and the Education Authority (EA).

We have worked closely with our colleagues in the Department of Education (DE) and in particular with the Irish-medium and Integrated Education (IMIE) team to seek innovative solutions to the most pressing challenges within the IM sector including the teacher supply issue, availability of teaching and learning resources, creation of bespoke Teacher Professional Learning opportunities for IM leaders and practitioners, linguistically appropriate/cognisant SEN support and services, Area Planning and suitable accommodation for our schools. We have advocated for the needs of the IM sector to ensure the voice of Irish-medium schools is heard and is effective.

In September 2022, we launched a range of bespoke nurture and wellbeing resources, created by IM practitioners for IM pupils. These resources were funded by the additional Covid recovery allocation in 21/22 and their launch proved most welcome and well received across the sector.

Also in September 2022, we hosted our first annual conference since 2018. This was the highlight of the year and, with more than 400 IM leaders, practitioners and colleagues from DE/EA/CCEA/Altram/An tÁisaonad/Foras na Gaeilge/Gaeloideachas and COGG in attendance, it was our largest and most successful conference to date.

September 2022 also saw the establishment of two additional and long awaited Social and Communication classes at Scoil na Fuiseoige and Coláiste Feirste. These Specialist Provisions in Mainstream Schools (SPiMs) provide bespoke learning environments for Key Stages 2 and 4 IM pupils who require it in the greater Belfast area and augment the specialist classes established in both schools in 2019 at Key Stages 1 and 3.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**THE CHIEF EXECUTIVE'S REPORT (CONT'D)
For the Year Ended 31 March 2023**

We were delighted to be in receipt of A Fair Start funding in 22/23. This additional resource allowed us to commission research from Queen's University Belfast into the additional competences and associated workloads of the IM practitioner. We commissioned a second piece of research from Ulster University to create a base-lining tool to assess the linguistic competence of practitioners with a view to offering tailored TPL for IM classroom practitioners in the future. We used this funding to employ an additional staff member who has overall responsibility for the implementation of the IM specific recommendations contained within the A Fair Start report and whose skills and experience as an IM practitioner, augment the work of the Senior Management Team within CnaG. We also launched a campaign to encourage post-primary pupils in both IM and EM schools to consider a career in the IM sector.

I would like to thank all the voluntary directors of Comhairle na Gaelscolaíochta for their willingness to give freely their time, advice and expertise on the Board and for their support of me personally in my role as Acting CEO. I also thank sincerely and recognise the hard-working and committed staff of Comhairle na Gaelscolaíochta for all their efforts in delivering on our aims and objectives, assisting the development of our sector and improving the lives and prospects for all children and young people across the IM sector.

I wish to thank and acknowledge Gearóid Mac Adhaimh, who resigned from his position as Chair of CnaG in October 2022, for his time, advice and support during his time with us. I am extremely grateful to Seosamh Ó Coinne for stepping into the role of Chair in an interim capacity and for his unending support of myself as Acting CEO and the staff of CnaG. Seosamh has been most generous with his time, he has offered advice freely and unreservedly and has done much to support, enhance and develop the Irish-medium sector for pupils, parents and staff.

Finally, I wish to express a special word of thanks to Ciarán Mac Giolla Bhéin who left his role as CEO on 31 August 2022. Ciarán led the organisation through a period of incredible change as we emerged from the Covid-19 pandemic. I thank him for his contributions during his time as CEO of Comhairle na Gaelscolaíochta and wish him well in his new role.



MS M THOMASSON
Acting Chief Executive



**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS
For the year ended 31 March 2023**

The Directors of Comhairle na Gaelscolaíochta, who are also Trustees of the charitable company for the purposes of charity law, present their report and the audited financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

Comhairle na Gaelscolaíochta (CnaG), is a charitable company incorporated under guarantee (Company Registration Number: NI039115). The charity is recognised by HM Revenue & Customs as a charitable body for taxation purposes and became registered with the Charity Commission for Northern Ireland on 3 April 2017 (Charity Registration Number: NIC105808).

Reference and administrative details are shown on page 1 of the annual report.

The responsibility for day to day management of the charitable company during the year was delegated to the Chief Executive Officer, Mr Ciarán Mac Giolla Bhéin. He resigned from the position on 31 August 2022 and Ms M Thomasson became Acting Chief Executive Officer until a new CEO is appointed.

The Directors who served the charity during the year were as follows:

Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr G P Adams (resigned 6 October 2022)
Mr D Ua Bruadair
Mr P A Ó Mianáin
Dr P Ó Tiarnaigh (resigned 24 February 2023)
Mr T Rogan
Ms N Toman
Mr D Holder (resigned 8 March 2023)
Jacqueline Ni Fhearghusa (appointed 7 April 2022)
Ms O Flanagan (appointed 2 February 2023)
Mr C McCallan (appointed 10 March 2023)

The company is limited by guarantee and therefore no Directors had interests in share capital.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Structure, Governance & Management

Governing Document and Organisational Structure

The company was established in August 2000 under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. The company was set up by the Department of Education to promote, facilitate and encourage Irish-medium education in Northern Ireland in a co-ordinated, planned, educationally efficient and cost effective manner. In 2012 CnaG became designated as a Non-Departmental Public Body.

Directors

New Directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. They are free to discuss any issue with other Directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role.

The Board of Directors is made up of individuals with varying knowledge and expertise giving the charity a breadth of skills to help achieve its aims and objectives. New appointments are made to address particular areas of knowledge or skill:

- Business planning and management;
- Public administration, corporate governance and accountability;
- Accountancy / financial monitoring;
- Public relations;
- Language planning.

The interests of the Irish-medium sector are represented by the number of nominating bodies who choose individuals to sit on the board along with chosen Principals, Teachers, Governors, Trustees and parental representatives from the sector.

The Directors who served during the year are detailed on page 4.

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 23 to 36.

The Board of Directors has reviewed details of any other directorships held by Directors and do not perceive there to be any conflicts with management responsibilities. Should any conflict arise procedures are in place to ensure this does not affect the decision making process.

Background

The charity was established in 2000 by the Department of Education with the following aims:

- To promote, facilitate and encourage Irish-medium education and schools in Northern Ireland.
- To do this in a planned, educationally efficient, and cost-effective way.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Structure, Governance & Management (Cont'd)

Accounting Officer

Mr C Mac Giolla Bhéin was the Accounting officer from 1 April 2022 until 31 August 2022. On that date Ms M Thomasson was appointed to this role as acting CEO.

Sickness Absence Data

For all staff throughout the year, the number of possible working days was 2,644 (2022: 2,435). The number of sick days totalled 212 (2022: 74). Hence, the non-attendance rate was 8.02% (2022: 3.02%).

Personal Data Related Incidents

There were no incidents of personal data lost during the year.

Risk management

The Board strives to follow best practice in the public sector and works in conjunction with its sponsoring branch within the Department of Education, following its advice and recommendations. The charity provides the Department of Education with reports and updates regarding internal controls and governance matters and there are regular governance and accountability meetings with the Department of Education.

Further information regarding Internal Controls and Risk Management is included in the Governance Statement on pages 19 to 31.

Aims, Objectives and Activities

The mission of the charity is to promote, facilitate and encourage all aspects of Irish-medium education (IME) through:

- (1) The provision of assistance and advice in the establishment of schools.
- (2) Promoting the interests of persons connected with the schools and promoting standards of good practice within the schools.
- (3) Liaising with and representing the views of other bodies with a view to the furtherance of IME. Such groups include the Department of Education, the Education Authority, the Council for the Curriculum, Examination and Assessment, the Council for Catholic Maintained Schools and other educational bodies.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Aims, Objectives and Activities (Cont'd)

This is achieved through the implementation of the following key objectives:

- To provide advice, assistance and information in relation to IME to voluntary, private sector and public bodies, to groups seeking to establish Irish-medium schools and units to established schools.
- To promote, facilitate and encourage the development of IME and schools in Northern Ireland in a co-ordinated, planned, educationally efficient and cost-effective manner.
- To advise, either alone or in conjunction with other bodies and institutions, on the development of curriculum materials for IME.
- To identify the training needs of the IME sector and, in conjunction with the Education Authority, to contribute to the development of training modules specific to the needs of Principals, Teachers and Boards of Governors in relation to the management and delivery of Irish-medium education.
- To advise the Department on issues relating to the supply of adequate numbers of suitably trained teachers for Irish-medium schools.
- To identify and access sources of additional funding to support the development of IME.

Achievements and Performance 2022/23

This section is a summary of what has been achieved throughout the year in accordance with the Comhairle na Gaelscolaíochta Business Plan objectives and Corporate Vision for 2022/23. It is the assessment of DE, who evaluate our Business Plan, that 21 out of 23 objectives were either achieved in full or substantially or are likely to be achieved. The objectives that were not achieved relate largely to areas that are outside the control of Comhairle na Gaelscolaíochta.

Status Descriptor	CnaG Assessment		DE Assessment	
	Number	%	Number	%
Achieved	12	52	13	56
Substantially achieved	7	30	6	26
Likely to be achieved but with some delay	2	9	2	9
Not achieved	2	9	2	9
Total	23	100	23	100

Business Plan Objective: DE Strategic Priority 1 - Make learning accessible to all.

We give all children and young people access to pre-school, school and youth education provision.

- During 2022/23, CnaG continued to lead on implementation of the CnaG IME Sectoral Development Plan for IM pre-school/Early Years, primary and secondary and youth work sector.
- Support provided to IM EY sector via Service Level Agreement with Altram.
- Continued collaboration with Altram throughout 22/23 to support capacity building in voluntary committees and to establish potential new IM EY provision.
- Engagement with local communities seeking to establish IM provision (Pre/primary-Antrim Town, East Belfast, Post-primary Co. Tyrone).

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

- During 2022/23, we worked with the IM sector and other relevant stakeholders to bring forward measurable recommendations that allow us deliver on the outcomes contained in the 'A Fair Start' report.
- A business case was brought forward to DE in relation to the recommendations under Key Area 6 in A Fair Start. The business case was subsequently approved, and funding allocated in October 2022. This allowed recommendations to be brought forward to relevant stakeholders.
- Work continues with stakeholders on recommendations for IME in Key Area 3. Recommendations in Key Area 3 are long-term recommendations.
- Ongoing work regarding the more general recommendations of A Fair Start. Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- During 2022/23, CnaG advocated, through active participation on relevant DE/EA stakeholder groups, for the IM sector including those pertaining to 'A Fair Start', Covid-19 and the response to it.
- Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- RED policy paper was updated in Quarter 4 in recognition of the recommendations made to support IME showing increased understanding of the sector.
- Active participation and advocacy continue with the Irish-medium Cross Directorate Group in EA.
- Active participation and advocacy continue with all relevant EA groups to support specific challenges facing the IME sector.
- Post-primary schools have reported an increased confidence in their support due to advocacy with relevant stakeholders.
- Ongoing work with DE relating to teacher provision and TPL.
- During 2022/23, CnaG provided advice, guidance and support to IM Principals, practitioners and Governors in relation to dealing with continued impact Covid-19 and emerging from it in order to support Continuity of Learning.
- Sustained increased participation in Principals' Forum and range of training facilitated by external providers on identified priority areas.
- Relationships established with local, national and international bodies including attendance at a number of conferences to identify and share good practice. Keynote speaker identified for CnaG conference from internationally renowned bilingual organisation.
- Wide range of sessions delivered at annual conference to share best practice in identified priority areas.
- During 2022/23, CnaG disseminated a wide range of IM specific resources and contemporary research relating to blended learning etc in an immersion context.
- Effective resources identified and shared via forum, monthly bulletin and ad hoc online sessions.
- Supported UU in undertaking of research on learning during the pandemic in the IM context and subsequent dissemination of findings amongst the sector and relevant stakeholders.
- Specific TPL facilitated at annual conference.
- Number of online training sessions facilitated on a range of areas.
- During 2022/23, CnaG maintained full engagement and participation at all levels of the Area Planning processes to fully represent the needs of the sector in collaboration with other educational partners in the Area Plan.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

- Ongoing representation at APLG, APWG (including Collaboration sub-committee) and APSG.
- IM Stats for 22/23 = -0.45% (decrease) this year for pre-school (4 pupils). +0.24% (11 pupils) for primary. +7.12% for post-primary. +1.7% increase this year overall.
- Throughout 2022/23, CnaG worked with schools, InaG, CCMS, FnaG, EA, and DE and other partners to deliver the area planning commitments identified in the Strategic Area Planning Action Plan in a way which is more reflective of the particular circumstances and needs of IM sector.
- CnaG submitted responses to consultations on SAP and SESAP and attended consultation events on same, including IM-specific event.
- Continued growth in Derry City IM schools in 22/23.
- All IM schools not currently meeting the sustainability threshold continued to progress towards target numbers again in 22/23.
- 5 IM schools listed on Operational Plan 1 (OP1) have been actioned-development proposals submitted in 22/23.
- During 2022/23, CnaG recruited, engaged and managed a number of external, professional associates to undertake research, training, collaborative and associated work for IME sector.
- Associates were used to support the organisation in several areas including Hybrid Work Policy, education support as well as in the area of research/advocacy.
- Draft of 'Baseline Report on Review of Irish-medium education' provided.

DE Strategic Priority 2 - Improve the quality of learning for our children & young people

We ensure that education provision is of a high quality and supports learning and progression.

- During 2022/23, CnaG provided timely, high-quality advice and recommendations to DE on Irish-medium education particularly in relation to policy development, research and consultations.
- All relevant DE and EA consultations responded to in a timely fashion, including EA Consultation on Interim Language Policy and attendance at related information sessions.
- All consultations discussed with and informed by wider IM sector and subsequently shared on CnaG website.
- During 2022/23, CnaG ensured provision of a quality Irish-medium pre-school support service.
- All quarterly reports on provision of IM EY support scrutinised by CnaG.
- PPE completed on current IM EY support service and provided to DE.
- Current contract extended to July 2023 and discussions ongoing with DE regarding future provision of IM EY support-quarterly meetings have taken place between CnaG/DE in relation to this.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 3 - Look after our children & young people

We support and promote positive physical and emotional health and wellbeing and support high-quality affordable childcare.

- Throughout 2022/23, CnaG, in collaboration with DE, EA and other children's authorities, worked to shape and support educational policies with a view to improving the wellbeing of children and young people as outlined in the Children's Services Co-operation Act (NI) 2015, and will provide a report to DE when requested.
- Needs of IM pupils represented in all fora.
- Irish version of behaviour support materials now produced and circulated in tandem with English version.
- Bespoke IM nurture resource created and shared with sector.

DE Strategic Priority 4 - Support those who need more help with learning

Working with health & education partners, we deliver high quality services for children & young people, including those with Special Educational Needs.

- During 2022/23, CnaG continued to advocate for suitable SEN support for IM pupils with relevant bodies to work towards the delivery of long-standing recommendations re SEN provision in IME.
- Permanent specialist provision now allocated at Scoil na Fúiseoige and Coláiste Feirste via Pilot 2.
- Thorough engagement with SESAP and need to address 'sectoral and linguistic inconsistencies' reflected in framework document.
- Engagement process completed with IM schools in relation to SPiMS and recommendations presented to APLG in relation to IM host schools. IM schools to feature on second cohort of proposed SPiMs for September 2023.
- Ongoing representation on EA SEND Programme Reference Group to advocate for bespoke IM support, uplift in staff and need for bespoke assessment tools.
- During 2022/23, CnaG contributed actively and fully with the consultation processes that are being undertaken in relation to Special Educational Needs provision across education to ensure that the specific needs of IM sector are reflected in future policies and strategies.
- During 2022/23, assisted the recruitment, training and continued development of governors of school settings at all levels in IME in conjunction with EA through, amongst other things, the provision of specific training session for IM governors.
- Further IM-specific training sessions provided by EA.
- Ongoing representation on the Governors' Stakeholders group and Review of Governance Group.
- EA has distributed draft of Scheme of Management for 'Other Maintained' schools to selected IM schools for consultation. This has yet to be ratified.
- Regular advice given to governors in IM schools and signposting to support within EA.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 5 - Improve the learning environment

We promote equality of opportunity, respect for others, good relations and inclusivity and we provide modern, sustainable educational settings which are fit-for-purpose and facilitate shared learning.

- Throughout 2022/23, CnaG supported DE in fulfilling its statutory duty to encourage and facilitate the development of Irish Medium Education and provided a report to DE when requested.
- Report provided to IMIE Team outlining the key actions taken this year to include:-
 - Relaunch of annual conference with 400+ attendees.
 - Sealbhú (additional covid funding) resources launched and shared with the sector.
 - High level advocacy and advocacy for IM sector at all relevant fora including APLG/WG/SG.
 - Advocacy and representation to the independent review of education panel.
 - Implementation of IM specific recommendations as listed in A Fair Start.
 - Advocacy and representation on the DfC Co-design Group for the implementation of Irish language Act.
- Throughout 2022/23, CnaG supported DE in fulfilling its statutory duty to encourage and facilitate the development of Integrated Education and provided a report to DE when requested.
- Report submitted to IMIE team in March 2023
- Ongoing collaboration with NICIE in progressing the IM/IE primary school in East Belfast along with DE/EA and local community.
- Shared Education
- Throughout 2022/23, CnaG exercised its power to encourage and facilitate shared education, in line with legislation and DE's Sharing Works Policy, through the following key actions:-
 - Advocate for sufficient flexibility in future Shared Education Initiatives such as Peace Plus to encourage more engagement from and with the IM sector.
 - Continue to request round table discussions with the Shared Education DE/EA teams to address current barriers to IM engagement in these initiatives.
 - Provided a report to DE when requested.
- Proposals shared with DE/EA detailing ways in which IM schools can better engage with Shared Ed initiatives.
- Increase in IM schools participating in Shared Ed initiatives.
- Throughout 2022/23, CnaG worked closely with the Department's Investment and Infrastructure Directorate to address the accommodation needs of the IME sector.
- Continued engagement with EOT/IID and attendance at quarterly meetings to advocate for the accommodation needs of the IM sector.
- Accommodation survey has been stalled due to budget constraints. This will be updated and disseminated once budget becomes available to do so.
- Continue to advocate for a ring-fenced IM accommodation fund.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 6 - Tackle Disadvantage and Underachievement

We improve developmental and learning outcomes for all children & young people, with a particular focus on those who are underachieving, at risk of underachieving, or disadvantaged.

- Throughout 2022/23, CnaG provided advice and support to Irish-medium schools, through working with the EA, CCMS, CCEA, DE, ETI, ALTRAM as appropriate, to raise standards in Irish-medium education at (i) pre-school, (ii) primary and (iii) post-primary.
- Best practice shared via Principals' Forum, monthly bulletin, webinars and CnaG conference.
- Greater links established with other sectoral bodies, particularly those in the south.
- Paper shared with relevant stakeholders regarding the TPL needs of the IM sector, in line with the Fair Start recommendations.
- Engagement carried out with ETI regarding inspection practice in the IM sector. One additional IM inspector has been recruited.

DE Strategic Priority 7 - Support and develop our education workforce

We develop and deploy teachers, other education professionals and support staff effectively, promoting high standards and leadership and improving health & wellbeing.

- During 2022/23, CnaG advocated for adequate numbers of teachers for IME to meet increasing demand, make amendments to NISTR register and process where appropriate to ensure suitability of criteria is reflective of IM needs.
- Advocacy is ongoing but significant issues remain. Research has been commissioned under A Fair Start. The findings and emanating action plan from this research will be progressed for advocacy next year.
- Lack of Executive has meant limited progress in this area.
- During 2022/23, CnaG provided advice and guidance to Irish-medium principals, IM Unit leaders and practitioners on an ad hoc basis throughout the school year.
- Advice provided to principals as necessary and via listed fora throughout the year.
- Research into experiences of IM units disseminated at annual conference.
- Protocols between CCMS and CnaG remain in draft form.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Financial Review

The Department of Education core grant is the charity's principal source of funds. Expenditure in the year went towards the achievements and objectives detailed on pages 8 to 13. Funding levels have been confirmed at a similar level for the year ended 31 March 2024.

The results for the year are set out on pages 43 to 65. The charity returned net outgoing resources before actuarial movements of £118,102 for the year (2022 - £128,425). The results for the year are in line with budgets, the deficit in the year has arisen as a result of the pension fund service costs totalling £166k.

At 31 March 2023 the charity had total General Funds of £22,470 (2022 - £23,237) and total Restricted Funds of £16,470 (2022 - £23,805). In addition, at 31 March 2023 there was a surplus of £45,000 (2022 – deficit of £790,000) on the pension reserve as a result of actuarial gains.

As CnaG is in the Public Sector and follows the guidance found in Managing Public Money NI (MPMNI) the Directors are obliged to keep the holding of reserves to a minimum. CnaG will draw down sufficient funds each month to match the budgeted expenditure from the Department of Education and the level of free reserves is kept low, generally less than four weeks expenditure.

At 31 March 2023 the charity held free reserves of £22,086 (2022 - £22,916) which represents approximately eight days' expenditure.

The accounting policy on pension costs included in Note 2 and the information in Note 13 of the financial statements provide details of how pension assets and liabilities have been accounted for.

Payments to Suppliers

CnaG is committed to the prompt payment of suppliers in accordance with guidance issued by the Department of Finance. Payment is due within thirty days of receipt of an undisputed invoice.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

CnaG continues to be classified as a Non-Departmental Public Body.

Employees

CnaG aims to promote the involvement of all its employees in its aims and performance. The development of effective employee communication and consultation has continued as part of improving best practice within the organisation.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Directors' Responsibility Statement

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- it maintains a Fraud Prevention Policy and Response Plan;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained, and financial information used by the charitable company or used for publication is reliable; and
- that the charitable company complies with relevant laws and regulations.

The financial statements have been prepared under a direction issued by the Department of Finance insofar as those requirements are appropriate.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Statement of Disclosure of Information to Auditor

So far as each person who was a director at the date of approving of this report is aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

Registered Office:
Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

By order of the Board



MR S O COINNE
Director

22 June 2023

Registered as a charity No. NIC105808

Registered in Northern Ireland No. NI039115

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES
For the year ended 31 March 2023**

CnaG is required to prepare a statement of accounts for each financial year in accordance with the accounts direction given by the Department of Education (DE) and with the approval of the Department of Finance (DoF).

The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of CnaG's activities at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- Observe the accounts direction issued by DE, including the relevant accounting and disclosure requirements, and supply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going concern basis, unless it is inappropriate to presume that the body will continue in operation.

Following the resignation of Mr C Mac Giolla Bhéin in August 2022, Ms M Thomasson took over responsibilities when becoming CEO. The relevant responsibilities as Accounting Officer include responsibility for the propriety and regularity of the finances for which they are answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Office Memorandum issued by the Northern Ireland Department of Finance, the guidance contained within 'Managing Public Money Northern Ireland' also issued by DoF.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT
For the year ended 31 March 2023**

Audited Remuneration and Pension Entitlements – Senior Staff

The following section provides detail of the remuneration and pension interests of the Directors and senior staff of CnaG.

No members of the Board of Directors received any remuneration during the year.

The following details represent the cost of the Chief Executive to the charity:

2022-23						2021-22				
Employee	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000
Mr C Mac Giolla Bhéin	20-25 (55-60 full year equivalent)	-	-	4	25-30	55-60	-	-	17	70-75
Ms M Thomasson	30-35 (55-60 full year equivalent)	-	-	6	35-40	-	-	-	-	-

On 31 August 2022 Mr C Mac Giolla Bhéin resigned as CEO. Following this Ms M Thomasson has been acting up CEO. The figures above are in relation to the period when acting as CEO.

* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

Salary

‘Salary’ includes gross salary; performance pay or bonuses; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument.

Fair Pay Disclosures (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce.

The banded remuneration of the highest-paid director in CnaG in the financial year 2022-23 was £55,000 - £60,000 (2021-22, £55,000 - £60,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023**

Fair Pay Disclosures (Audited Information) (continued)

Median Earnings

The ratio of the highest paid director to the interquartile range within the workforce was:

2022-23	25th percentile	Median	75th percentile
Total remuneration (£)	23,186	33,817	44,543
Pay ratio	2.41:1	1.65:1	1.26:1

2021-22	25th percentile	Median	75th percentile
Total remuneration (£)	33,221	36,975	43,861
Pay ratio	1.67:1	1.45:1	1.26:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

For 2022-23 and 2021-22, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2022-23, no employees (2021-22, 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £21,000 to £55,000 (2021-22 £20,000 to £55,000)

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) Salary and allowances, and
- b) Performance pay and bonuses

Of the highest paid director and of their employees as a whole.

The percentage changes in respect of CnaG are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	0.8%	3.8%
Highest paid director's salary and allowances	0.00%	1.1%

* No performance pay or bonuses were payable to the highest paid director in these years.

Core Exit Packages

There are no core exit packages for CnaG.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023

Staff Profile, Turnover, Remuneration (audited) and Sickness Absence

During 2022-23 CnaG had 18 staff, all on payroll, and as at 31 March 2023 this comprised 6 males and 5 females. The profile of the Directors of the company at that date was 7 male and 4 female.

Staff turnover for the year 2022-23 was 65% (2021-22 was 0%).

Remuneration Policy

The remuneration of senior staff members is set according to agreed NJC Scales.

Staff Costs

	2023	2022
	£	£
Wages and salaries	402,080	375,781
Social Security costs	39,214	34,647
Pension costs	<u>166,603</u>	<u>185,494</u>
	<u>607,897</u>	<u>595,922</u>

Average Number of Persons Employed

	2023	2022
Number of staff	11	10

Sickness Absence

CnaG has an overall average number of days lost through sickness of 20.7 days lost per employee in 22/23 (21/22 – 7.8).

During 2022-23, CnaG had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Pension Benefits

CnaG participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The NILGOSC scheme is a funded benefit plan with benefits up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings Scheme. NILGOSC maintain a fund to provide for the payment of current and prospective benefits to members of the scheme. In order to ensure that this objective is achieved, the Committee must determine a suitable investment strategy, which provides both a high return on investments and an acceptable level of risk.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023

Employee contribution rates are based on pensionable pay and are in the range 5.5%-10.5%. For 2022-23 the rates were as follows:

Band	Range	Contribution Rate
1	£0 - £15,400	5.5%
2	£15,401 - £23,700	5.8%
3	£23,701 - £39,500	6.5%
4	£39,501 - £48,000	6.8%
5	£48,001 - £95,100	8.5%
6	More than £95,100	10.5%

The employer contribution rate for 2022-23 was 19.5%.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80th of the employee's final year pensionable pay for each year of service and an automatic tax free lump sum of three times their pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60th of final pensionable pay ended 31/03/2015 when a CARE pension scheme started on 01/04/2015 (LGPS (NI) 2015 scheme). Additional Voluntary Contributions (AVC) can be paid through the NILGOSC in-house AVC provider, Prudential.

Further details about the NILGOSC pension scheme can be found at the website www.nilgosc.org.uk and note 13 to the financial statements.

Audited Information

Employee	Accrued pension at pension age as at 31/3/23 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/23 £'000s	CETV at 31/3/22 £'000s	Real increase in CETV £'000s
Ms M Thomasson	4	0.5	36	30	1

Mrs M Thomasson was acting CEO from 1 September 2022. A pro rata calculation was applied.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023**

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applied. The CETV figures, and the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NILGOSC pension arrangements and for which the CS vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

McCloud Remedy

Discrimination identified by the courts in the way the 2015 pension reforms were introduced must be removed by the Department for Communities. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. This is known as the 'McCloud Remedy' and will impact many aspects of the Local Government Pension Scheme. At this stage allowance has not yet been made within CETVs for this remedy. More information on the McCloud remedy can be found on the NILGOSC website <https://nilgosc.org.uk/employers/administering-the-scheme/mccloud-remedy/>.



MS M THOMASSON
Accounting Officer

22 June 2023

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT
For the year ended 31 March 2023**

Comhairle na Gaelscolaíochta (CnaG), which was established in 2000, is a company limited by guarantee, and not having share capital. CnaG has charitable status and has been deemed as a charity by the Charity Commission for Northern Ireland and was officially registered on 4th April 2017. The constitution of CnaG is set out in its Memorandum & Articles of Association. Although CnaG is a non-statutory body and a charity, it receives its core funding through grant-in-aid from the Department of Education (DE) under the powers contained within Article 89 (2) of the Education (Northern Ireland) Order 1998. As a result of the fact that the organisation's funding comes wholly from DE, CnaG was designated as a Non Departmental Public Body (NDPB) in January 2011 and as a result additional disclosure requirements and reporting are required to reflect this designated status.

Public Benefit

The role of CnaG is to promote Irish-medium education (IME) and to perform a wide range of roles in facilitating the development of IME for the public benefit. IME brings additional public benefits relating to community development and empowerment, cultural tolerance and diversity, bilingualism and the associated benefits that come with that to name a few. Our vision is the establishment of a viable network of sustainable IME schools, from pre-school to secondary level delivering excellence in education, at the heart of developing language communities. This year has seen an overall growth in pupils entering Irish-medium Education, we did however see a drop in early years which we determine is a result of the pandemic and lingering concern still felt by some parents around home learning in an immersion context; - 0.45% at pre-school, +0.24% at primary school level and +7.12% at post-primary level. The sector overall has grown by 1.7% this year and by 57.8% over the past ten years, which is even more impressive when we consider that enrolment figures in education generally have witnessed a steady decline during this same period.

This year again we availed of external funding, provided by Foras na Gaeilge, to allow us to implement a comprehensive marketing campaign prior to and during the enrolment period.

Irish-medium education aims to ensure Irish-medium pupils achieve excellent educational outcomes as fluent, bilinguals in Irish and English with all the proven educational, cognitive and social benefits that arise from (early) bilingualism.

Indeed, the keynote speech delivered at our annual conference, held in September this year, described the many cognitive and scientific benefits associated with immersion education and early bilingualism.

During the course of the year we also continued promoting the development of IM education and improving standards through access to and deliver of training and specialist advice for all levels i.e. pre-school, primary and post-primary.

We received additional funding from DE to deliver outcomes associated with 'A Fair Start' (AFS) relating to Teacher Professional Learning and Teacher and resource provision for IM sector. We were delighted to be able to appoint a dedicated officer at Senior level in order to progress IM specific recommendations contained within the 2021 AFS report.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Governance Framework

CnaG recognises that to deliver its strategic aims, objectives, and priorities successfully, it needs robust governance arrangements in place. Corporate governance is founded on laws, policies, processes, systems and behaviours and together they provide a system for the way in which an organisation is directed, administered and controlled.

CnaG's governance framework sets out the roles, responsibilities, and procedures for the effective and efficient conduct of its core activities. It also enables CnaG to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of CnaG's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically.

As a public body and designated NDPB, CnaG is committed to providing excellent governance, to be accountable for its decisions and activities, and to being transparent.

The aim of this statement is to ensure that information is provided as to how governance is effective within CnaG.

Board and Sub-Committees Structure

The Board of Directors has up to 14 non-executive members representing a variety of different stakeholder interests. The board meetings are held on Thursdays in the months of October, February, April and June when an additional Annual General meeting (AGM) is held. It held 4 meetings, an extraordinary meeting in November and an AGM in 2022/23.

Mr. Gerard P. Adams (DE Appointee) resigned in October as Chairperson and Mr. Seosamh Ó Coinne (Foras na Gaeilge), Deputy Chair agreed to become the temporary Chairperson on his departure.

Mr. Seosamh Ó Coinne is content to remain in the role as Acting Chair until such times as a permanent Chair is elected by the board. The election of a permanent Chair is discussed at each full board meeting.

Ciarán Mac Giolla Bhéin resigned as CEO on 31st August. Maria Thomasson was appointed as Acting CEO from 1st September. Maria has recently completed Public Accountability and Governance for Accounting Officer training, provided by the Chief Executives Forum.

During the year a total of three directors resigned from the board and three new directors have joined.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Structure of CnaG's Board of Directors

The structure of CnaG's Board draws representation from 5 nominating Bodies actively associated with the delivery of Irish-medium Education, 5 members nominated from the schools' base which covers pre-school, primary, post-primary, parent and governor sectors. There are two members appointed by the DE through the public appointments process and their four-year tenures finish in December 2024. The maximum number of 14 members can be seen in the composition of the Board below.

Comhairle na Gaelscolaíochta	- 2 directors
Department of Education (DE)	- 2 directors
IM Primary School Principal	- 1 director
IM Secondary School Principal	- 1 director
IM Pre-school leader	- 1 director
IM Governor	- 1 director
IM Parent	- 1 director
IM in CCMS schools (CCMS)	- 1 director
IM teacher training (NISC / UCET)	- 1 director
Irish-language sectoral interests (Foras na Gaeilge)	- 1 director
IM in the south of Ireland (COGG)	- 1 director
IM Preschools (ALTRAM)	- 1 director
Total	14

Current Board Members

Áine Andrews	Altram
Seosamh Ó Coinne	Foras na Gaeilge (Acting Chair)
Pádraig Ó Mianáin	Parent
Niall Ó Catháin	Governor
Paul O'Doherty	CCMS
Jacqueline Ní Fhearghúsa	COGG
Thomas Rogan	NI Colleges
Diarmaid Ua Bruadair	Post-primary
Orla Flanagan	Primary
Ciarán Mac Ailín	Preschool
Vacant	DE Appointment
Nuala Toman	DE Appointment
Vacant	Comhairle na Gaelscolaíochta
Vacant	Comhairle na Gaelscolaíochta

Changes in Membership during the year 2022/23:

Members who started during the year:

Jacqueline Ní Fhearghúsa	07/04/22
Orla Flanagan	06/02/23
Ciarán Mac Ailín	10/03/23

Members who left during the year:

Gearóid Mac Ádhaimh	06/10/22
Pádraig Ó Tiarnaigh	24/02/23
Daniel Holder	08/03/23

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Non-quorate Meetings:

There were no non-quorate meetings.

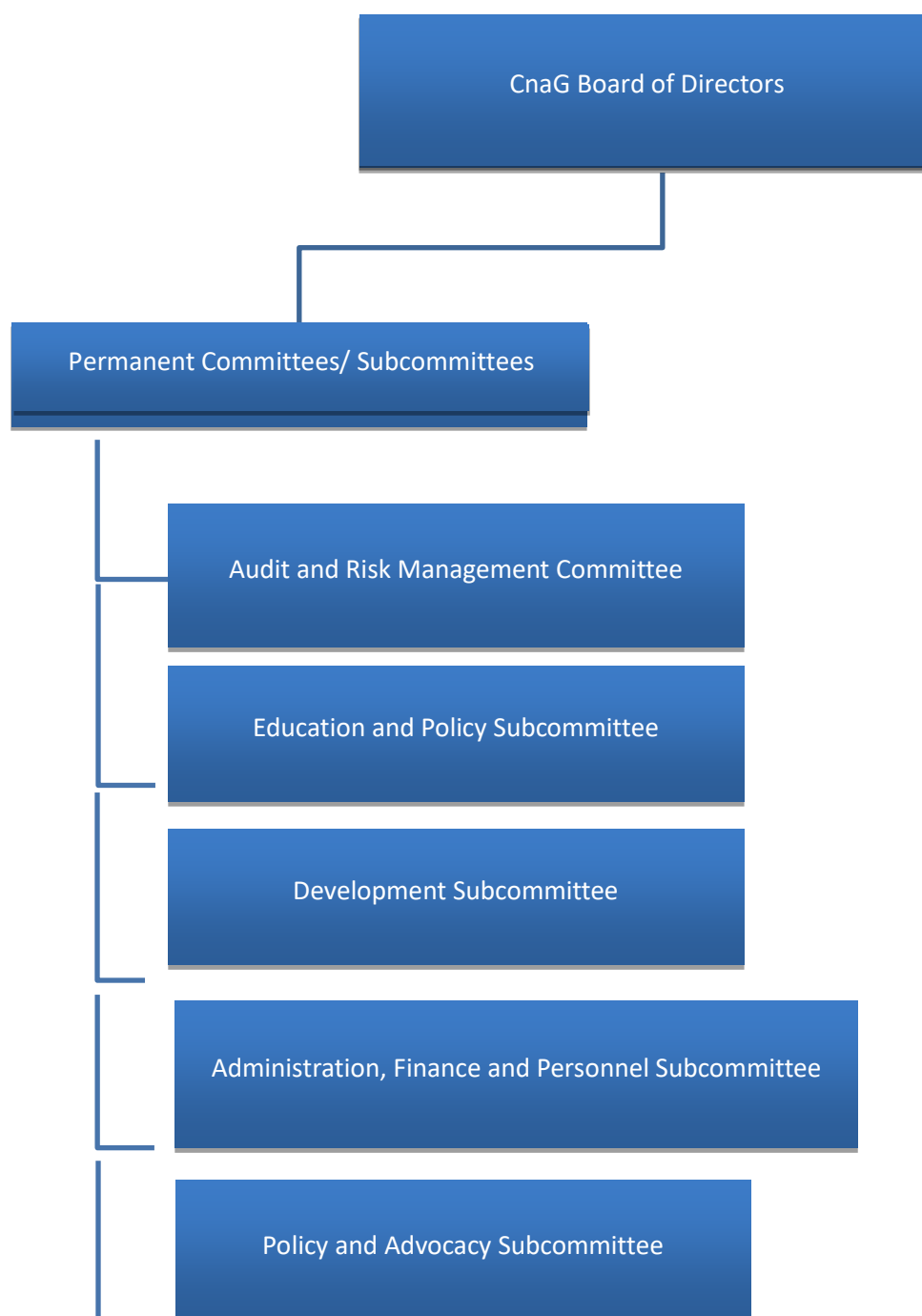
Board Members' attendance during 2022/23

Name Date	7/4/22	23/6/22 AGM	23/6/22	6/10/22	30/11/22 EGM	2/2/23	Total X / 6
Seosamh Ó Coinne (Acting Chair)	1	0	0	0	1	1	3/6
Niall Ó Catháin	1	1	1	1	1	1	6/6
Áine Andrews	1	0	0	0	1	0	2/6
Diarmaid Ua Bruadair	0	0	0	1	0	0	1/6
Gerard P Adams	1	1	1	1	N/A	N/A	4/4
Pádraig Ó Mianáin	1	1	1	0	0	0	3/6
Pádraig Ó Tiarnaigh	1	1	1	0	1	0	4/6
Paul O'Doherty	1	1	1	1	1	1	6/6
Daniel Holder	1	0	0	1	0	0	2/6
Thomas Rogan	0	1	1	1	0	1	4/6
Nuala Toman	1	1	1	1	0	1	5/6
Jacqueline Ní Fhearghúsa	1	1	1	1	1	1	6/6
Orla Flanagan	N/A	N/A	N/A	N/A	N/A	N/A	0/0
Ciarán Mac Ailín	N/A	N/A	N/A	N/A	N/A	N/A	0/0
Total attendance	10	8	8	8	6	6	46/70

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023

Structure of Board Subcommittees



All sub-Committees terms of reference were formally reviewed by the Board in June 2017. Due to a number of changes of personnel on the Board, it was decided at the last board meeting in February 2023 to reconstitute membership of sub-committees for the next round in March 2023. As a result and as part of this process, TOR of all sub-committees were reviewed between 20-30 March 2023 and approved at the full board meeting on 27/4/23

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Audit and Risk Management Committee (ARMC)

In accordance with its terms of reference the audit committee oversees financial reporting and the effectiveness of financial and regulatory compliance, controls and systems reporting. In addition, the committee monitors the effectiveness of CnaG's internal audit function and reviews its material findings. This committee met 3 times during 2022/23.

Education Subcommittee

The duties of this subcommittee are to carry out the following and to bring forward recommendations to the Board of Directors in accordance with its terms of reference:

- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provide an input at board level on consultations and other educational issues relevant to the subcommittee;
- Identify and assist in developing the educational requirements and needs of the IM sector.

This subcommittee has held 4 meetings during the year 2022/23 to carry out the aforementioned duties.

Development Subcommittee

This committee carried out the following duties in accordance with their terms of reference:

- Provision of guidance and appropriate strategic advice at board level on the planning, establishment and sustainability of schools at all levels in the IM sector;
- Provision of guidance and appropriate strategic advice at board level on marketing issues relating to CnaG and the IM sector;
- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provision of an input at board level on consultations and other developmental issues relevant to the subcommittee;
- Submission of proposals/recommendations to the board of directors on developmental issues;

The Development Subcommittee has held 3 meetings during the year 2022/23 to carry out the afore-mentioned duties. The Subcommittee plays an important role in monitoring and overseeing CnaG's involvement in Area Planning.

Finance, Administration and Personnel Subcommittee

This committee met 4 times during in the year. Its function is to focus in greater detail on the financial, administrative and personnel issues in accordance with its terms of reference which are presented to the Board throughout the year. This committee also deals with all issues relating to staff and premises.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Policy and Advocacy Subcommittee

Due to the senior responsible officer being off work ill, this committee met twice during in the year. Its function is to focus in greater detail on the policy and advocacy issues for the IM sector in accordance with its terms of reference which were presented to the Board in the previous year.

- To provide guidance and appropriate strategic advice at board level on all aspects of advocacy, representation and policy;
- To advise and support the Senior Advocacy and Policy Officer in carrying out his /her duties, according to CnaG's Operational Plan and Advocacy Strategy;
- To assist with the identification of opportunities to engage with relevant stakeholders including politicians, children's' organisations, educational bodies etc;
- To advise on the content of CnaG position papers, press releases, consultations etc as appropriate

Role of the Accounting Officer/CEO and Senior Management Team

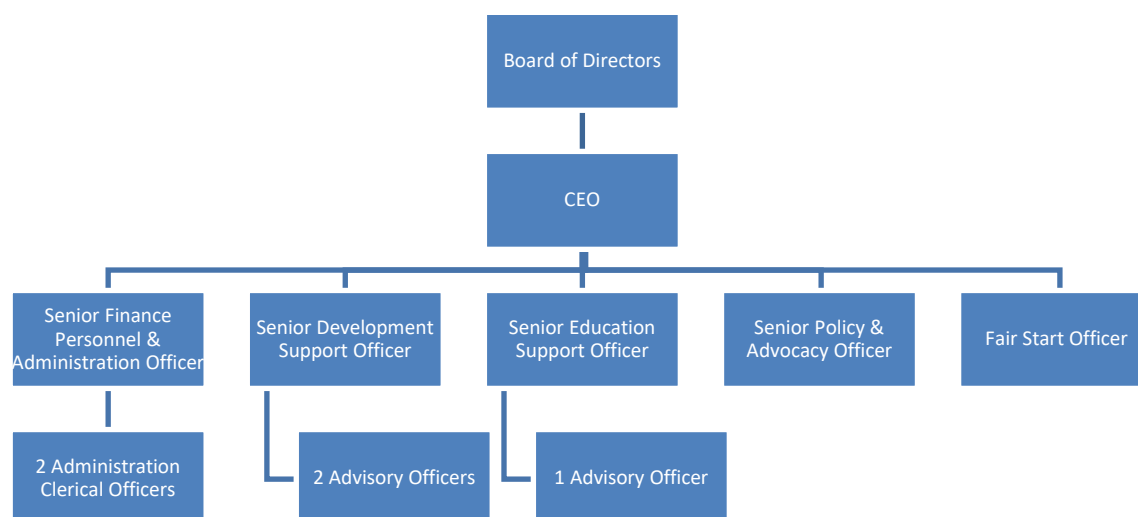
The CEO is the Accounting Officer for CnaG and is supported by the senior management team. The senior management team consists of Chief Executive; Senior Finance, Personnel and Administration Officer; Senior Educational Support Officer; Senior Development Support Officer and Senior Policy and Advocacy Officer, plus a temporary post of a Senior Fair Start Officer. Support and assistance is given to the Board of Directors in a number of ways.

- Providing timely and accurate management information and activity reports to the Board.
- Developing actions and strategies in conjunction with relevant subcommittees of the Board.
- Implementing CnaG's agreed Business and Corporate Plans.
- Provision of other support by carrying out a range of additional support functions including representing IME, advising individuals and organisations about the on-going development of IME and promoting IME within the wider community;
- In relation specifically to the role of the accounting officer to act in accordance with guidance in CnaG's Management Statement and Financial Memorandum;
- In relation specifically to the role of CEO to act in accordance with guidance in CnaG's Management Statement;

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Organisational Chart of Comhairle na Gaelscolaíochta 2022/23



Relationship between Board of Directors and Accounting Officer

The Accounting Officer reports during the year to the Board of Directors. There are also informal arrangements in place which allow further reporting, if required. The Accounting Officer of CnaG is also responsible to the Minister of Education through their permanent secretary and to the Northern Ireland legislative Assembly for the propriety and regularity of use of all resources voted by the Assembly for educational and related purposes. In 2022/23 the Chair of CnaG or Deputy Chair along with the CEO & Accounting Officer and Senior Finance, Personnel and Administration Officer met with the Permanent Secretary (DE) at Governance and Accountability Review (GAR) meetings twice in May and November 2022.

Compliance with Corporate Performance Code

I can confirm that throughout 22/23, CnaG continued to comply with the Corporate Governance in Central Government Departments Code of Good Practice NI 2013.

Conflicts of Interest

Comhairle na Gaelscolaíochta understands and accepts the potential risks to the organisation as a result of Conflicts of Interests. We are particularly aware, in the context of a relatively small Irish language community, that those risks are heightened for an organisation such as ours. As such, CnaG records Conflicts of Interest at each sub-committee and board meeting, it is a standing item on the Board Agenda, and Directors leave the meeting when any discussion is taking place which may lead to a conflict of Interest.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023

Assessment of Board Performance

The Board carried out a self-assessment Board Effectiveness Review back in April 2019. The review gauged the level of effectiveness of Board members in a range of areas and recorded their self-assessment of their performance.

A further review was due to take place during 22/23. However, owing to the fact that the board has been unable to appoint a permanent Chair, this assessment has not been completed during this financial year. IMIE team have contacted the Acting Chair in relation to this and he has disseminated this pro-forma to all board members with a view to facilitating further discussion and gathering of data at the next meeting on 22 June 2023. This discussion did not take place in April due to agenda being heavily focussed on implications of budget cuts and the review/approval of TOR for sub-committees.

Other methods to assess ongoing effectiveness of the Board include:

- Record of attendance by Directors and Board and Subcommittee meetings and a report on the same.
- Assurances to the Audit and Risk Management Committee via Internal Audit reports.

Attendance carried out in 2022/23

The attendance at both Board and Sub-Committee meetings were monitored throughout the year with the following attendance levels:

Board Meetings:

Meeting dates	07/04/22	23/06/22 AGM	23/06/22	06/10/22	30/11/22 EGM	02/02/23
Number of directors present	10	8	8	8	6	6

Development Sub-Committee:

Directors - Dates	16/06/22	04/10/22	25/01/23
N Ó Catháin	1	1	1
Á Andrews	0	0	0
P Ó Mianáin	1	1	1
Paul O'Doherty	1	1	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Attendance carried out in 2022/23 (Cont'd)

Education Sub-Committee:

Directors - Dates	15/06/22	13/09/22	24/01/23	28/03/23
G Mac Ádhaimh	1	0	N/A	N/A
D Ua Bruadair	1	1	0	1
Á Andrews	0	1	0	1
T Rogan	1	0	1	0
J Ní Fhearghúsa	1	0	1	1
O Flanagan	N/A	N/A	N/A	1

Policy & Advocacy Sub-Committee:

Directors - Dates	12/09/21	16/01/23
P Ó Tiarnaigh	1	1
D Holder	0	1
Áine Andrews	1	0
J Ní Fhearghúsa	N/A	N/A

Finance, Administration and Personnel Sub-Committee:

Directors - Dates	08/06/22	22/09/22	26/01/23	23/03/23
G Mac Ádhaimh	1	1	N/A	N/A
S Ó Coinne	0	0	1	1
Niall Ó Cathain	0	1	1	1
Paul O'Doherty	N/A	N/A	N/A	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Attendance carried out in 2022/23 (Cont'd)

Audit and Risk Management Committee:

Directors - Dates	22/09/22	23/06/22	23/03/23
G Mac Ádhaimh	1	1	N/A
S Ó Coinne	1	1	1
J Ní Fhearghúsa	N/A	1	1
P O'Doherty	1	1	1

Review of Board and Committee Agendas and Meeting Schedule

In the previous year the Board agreed a reviewed timetable for Board meetings throughout the year whereby each committee would meet two weeks in advance of each full Board Meeting. Owing to the reconstitution of sub-committees and the change of board membership, Board and Sub-Committees will review TOR and standing agendas to ensure consistency of approach, concentration on key issues and proper consideration of potential conflicts of interests at all meetings in the 20-30 March 2023 cycle.

Attendance at board meetings is a standard item at each board meeting where attendance is assessed and, where appropriate, the following actions should be followed:

- After missing 3 consecutive meetings CEO is asked to contact the board member regarding attendance when a valid excuse had been accepted by the Board.
- After missing 4 consecutive meetings a letter regarding attendance is issued to the board member by the Chair;
- After missing 5 consecutive meetings the Board will be asked to consider the continued membership on the board of the absent board member.
- A full report on attendance at Board and Committee meetings to be given to the Board at the end of the year.

Some actions were required under these provisions in the year 2022/23. Director Attendance:

Review of Board and Committee Agendas and Meeting Schedule (Cont'd) (To be completed during the 20-30 March 2023 cycle).

During the course of the year, the Chair was pleased about attendance levels and did not note any significant attendance issues. The continued use of zoom allowed members a greater flexibility in order to attend. Full board meetings continue to operate on a hybrid basis.

All board members remain committed to their roles on the Board and wish to continue in that capacity.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Individual appraisals of board members:

The previous Chair had intended to carry out the appraisals but did not get a chance to do this prior to his resignation in October 2022. The Acting Chair has been informed of the need to conduct this exercise and this will be addressed in the new financial year.

Range and quality of data used by the Board.

The range and quality of the data received by the Board in 2022/23 was as follows:

- Bi-monthly oral board meeting reports by chairs of subcommittees;
- Bi-monthly minutes of subcommittee meetings;
- Bi-monthly reports from CEO;
- Business plan progress reports by CEO;
- Bi-monthly approval of reports on CnaG's accounts;
- Submissions to consultations;
- Professional advice on HR legal matters;
- Relevant documentation/reports issued by CnaG's senior management team;
- Bi-monthly financial reports.

Board assessment and scrutiny at board and subcommittee level ensures that the quantity and quality of data is broadly in line with the needs of the Board which can be amended at the request of the Board. The data provided to the Board during the 2022/23 year was routinely and formally assessed and scrutinised at each board and committee meeting. Comments on quality and quantity, where appropriate, were reflected in board meeting minutes. Further assurances were also sought from the Audit and Risk Management Committee and from CnaG's Internal Auditors. CnaG's Chair, the Senior Finance, Personnel and Administration Officer also attended Governance and Accountability meetings in 2022/23 along with the CEO/Accounting Officer.

Ministerial Directions

No Ministerial Directions were issued in 2022/23.

Audit and Risk Management Committee.

During 2022/23 the Audit and Risk Management Committee with currently 4 members held 3 meetings. The annual audit for 2022/23 was agreed in 21 June 2022 and initiated in July 2022.

Corporate Risk Register 2022/23

The risk register format following the Department's layout has been implemented with regular reviews carried out during the year. The risk register is reviewed at Audit and Risk management meetings and discussed and approved by the Board.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Internal Control and Upcoming Risks Identified

The internal control system includes clearly defined reporting lines and authorisation procedures, a comprehensive budgeting and monthly reporting system, and written policies and procedures. In addition to a wide range of internal audit reports, senior management also receive assurance from other sources including third party reviews, financial control reviews, external audit reports, and risk and control self-evaluations. Internal Audit also promotes best practice in risk management processes to ensure delivery of CnaG's objectives.

CnaG has in place internal control and risk management systems for financial reporting with additional controls which included a detailed budgeting process with the budget being approved by the Administration, Finance and Personnel Subcommittee which is also reported to the Board of Directors at each Board meeting. Forecasts for the year are reported bi-monthly. Finance/Management and Governance Issues are reported on directly to DE officials via GAR meetings on a regular basis throughout the year.

New Risks

The CRR has been reviewed during 2022/23 by the Board and by Senior Managers. The CRR is reviewed 3 times a year, following Internal Audit meetings. The latest risks recognised haven't changed significantly from the previous period but new emerging risks identified as follows:-

1. Appointment of a permanent Chair;
2. Successful recruitment of a permanent CEO;
3. Lack of HR specialist support services internal to the organisation

Non-compliance Issue

A number of Business Cases required retrospective approval due to an oversight on the part of the organisation and a gap in financial planning. Three business cases in total were identified in September 2022: Panel of Associates; Staffing (An additional advisory officer was appointed to cover a period of sick leave); The purchase of Commercial insurance without prior approval from DoF from 2016.

1 and 2 have now been resolved and internal approval has been given with copies of internal business cases provided to IMIE Sponsor branch in DE.

IMIE continues to work with us to resolve number 3 with advice from DE's Economic Advisory Unit and Finance teams.

IMIE Team and the Permanent Secretary have been aware of these issues since their discovery.

Internal Audit Reports

On the basis of the Internal Audit work undertaken within the organisation, and the individual opinion provided for each assignment, the Head of Internal Audit considers that an overall satisfactory opinion is appropriate for CnaG for 2022/23 and was able to provide a 'satisfactory' level of assurance to the Accounting Officer on the organisations governance, risk management and internal control system.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Health and Safety

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all of its duties under health and safety legislation.

Lapses in Protective Security

There were no instances of such lapses in year 2022/23.

The aim of this statement is to ensure that information is provided as to how governance within CnaG has worked during 2022/23. CnaG will continue to ensure that it adheres to organisational needs and governance guidelines throughout 2023/24.

Government Funding Database

CnaG can confirm that information held by the organisation has been updated and entered into the Government Funding Database.

As the Chief Executive and Accounting Officer for CnaG, I can confirm that the Governance Statement has been formally reviewed by the Audit and Risk Assurance Committee, that it is complete and accurately reflects the latest assessment of the state of governance within CnaG.



MS M THOMASSON
Accounting Officer

22 June 2023

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA

OPINION

We have audited the financial statements of Comhairle na Gaelscolaíochta (the 'charitable company') for the year ended 31 March 2023 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR QUALIFIED OPINION ON REGULARITY

As described in note 29 of the financial statements the charity did not obtain appropriate approval on renewal of commercial insurance cover.

QUALIFIED OPINION ON REGULARITY

Except for the matter described in the previous paragraph, in our opinion, in all material respects the expenditure and income has been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in the regard.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

OPINION ON OTHER MATTERS

In our opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Government Financial Reporting Manual;
- information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with the applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit; or
- The Governance Statement does not reflect compliance with the Department of Finance's guidance.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Report of the Directors, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

**EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING
IRREGULARITIES, INCLUDING FRAUD**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
- Detecting and responding to the risks of fraud and whether they have and knowledge of any actual, suspected or alleged fraud; and
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2016, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

AUDIT REPONSE TO RISKS IDENTIFIED

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

USE OF OUR REPORT

This report is made solely to the Company's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

22 June 2023

Mr Nigel Moore FCA
(Senior Statutory Auditor)
For and on behalf
GM^cG BELFAST
Chartered Accountants &
Statutory Auditor

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2023**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2023 £	Total Funds 2022 £
Income from					
Donations and legacies	3	640,000	-	640,000	635,090
Investment income	4	(20,000)	-	(20,000)	(25,000)
Charitable activities	5	-	275,513	275,513	260,653
Other income	6	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>
Total income		<u>620,063</u>	<u>275,513</u>	<u>895,576</u>	<u>870,743</u>
Expenditure on					
Charitable activities	7	<u>730,830</u>	<u>282,848</u>	<u>1,013,678</u>	<u>999,168</u>
Total expenditure		<u>730,830</u>	<u>282,848</u>	<u>1,013,678</u>	<u>999,168</u>
Net expenditure before other gains and losses	10	(110,767)	(7,335)	(118,102)	(128,425)
Actuarial gain in respect of defined benefit pension scheme	13	<u>945,000</u>	<u>-</u>	<u>945,000</u>	<u>558,000</u>
Net movement in funds		834,233	(7,335)	826,898	429,575
Reconciliation of funds					
Total funds at 1 April 2022		<u>(766,763)</u>	<u>23,805</u>	<u>(742,958)</u>	<u>(1,172,533)</u>
Total funds at 31 March 2023	18/19	<u>67,470</u>	<u>16,470</u>	<u>83,940</u>	<u>(742,958)</u>

All of the activities of the charitable company are classed as continuing.

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**BALANCE SHEET
As at 31 March 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	14	16,530	24,126
CURRENT ASSETS			
Debtors	15	8,241	8,743
Cash at bank and in hand		<u>38,285</u>	<u>86,966</u>
		46,526	95,709
CREDITORS: Amounts falling due within one year	16	<u>(24,116)</u>	<u>(72,793)</u>
NET CURRENT ASSETS		<u>22,410</u>	<u>22,916</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		38,940	47,042
DEFINED BENEFIT PENSION SCHEME ASSET/(LIABILITY)	13	<u>45,000</u>	<u>(790,000)</u>
NET ASSETS/(LIABILITIES)		<u>83,940</u>	<u>(742,958)</u>
CHARITY FUNDS			
Restricted income funds	18	<u>16,470</u>	<u>23,805</u>
Unrestricted funds:-			
Unrestricted funds excluding pension liability		22,470	23,237
Pension Reserve		<u>45,000</u>	<u>(790,000)</u>
Total unrestricted income funds	19	<u>67,470</u>	<u>(766,763)</u>
TOTAL FUNDS		<u>83,940</u>	<u>(742,958)</u>

These financial statements were approved and authorised for issue by the directors on 22 June 2023 and were signed on their behalf by:



MR S Ó COINNE
Director



MR P M O'DOHERTY
Director

Company Registration Number – NI039115

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF CASH FLOWS
For the year ended 31 March 2023**

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash used in operating activities	27	<u>(48,681)</u>	<u>57,336</u>
Cash flows from investing activities:			
Interest receivable		-	-
Purchase of property, plant and equipment		<u>-</u>	<u>(15,098)</u>
Net cash used in investing activities		<u>(48,681)</u>	<u>(15,098)</u>
Change in cash and cash equivalents in the year		(48,681)	42,238
Cash and cash equivalents brought forward		<u>86,966</u>	<u>44,728</u>
Cash and cash equivalents carried forward	28	<u>38,285</u>	<u>86,966</u>

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023**

1. NATURE OF ORGANISATION

The principal activity of Comhairle na Gaelscolaíochta is to promote, facilitate and encourage Irish-medium education. The charity is a company limited by guarantee incorporated in Northern Ireland. The charity's principal place of business is its registered office at Áras na bhFál, 202 Bóthar na bhFál, Béal Feirste, BT12 6AH.

2. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern, therefore the financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Comhairle na Gaelscolaíochta meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FREM) and those issued by the Department of Finance and Personnel in so far as those requirements are appropriate.

Statement of Cash Flows

Under FRS 102, cash flows are required to be shown separately for three categories only, namely, operating, investing and financing. The statement of cash flow reconciles to cash and cash equivalents. Cash and cash equivalents are defined in FRS 102 as "cash on hand and demand deposits and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value".

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities or equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Staff costs and overhead expenses are allocated on an appropriate basis, such as time spent on those activities or floor space occupied by those activities.

(i) Charitable activities

This comprises all resources applied by the charity in undertaking its work to meet its charitable activities and includes both direct costs and support cost relating to these activities.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

(ii) Governance costs

This includes the cost of governance arrangements which relate to the general running of the charity.

Operating leases

Annual rentals for assets financed by operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Employee Benefits

Through the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) the charity operates a pension scheme providing benefits based on final or average pensionable salary for certain employees.

The charity's share of any surplus/deficit on NILGOSC is recognised as an asset/liability on the Balance Sheet. Changes to the asset/liability are charged to the Statement of Financial Activities (SOFA) as appropriate.

Tangible fixed assets

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost, less estimated residual value of tangible fixed assets over the expected useful economic lives of the assets concerned. The annual rates and bases used for this purpose are:

Fixtures, fittings and equipment - 25% straight line

Fund accounting

The charity has two types of funds for which it is responsible, and which require separate disclosure. These are as follows:

(i) Restricted income funds

Represents grants, donations and other income received which are for specific purposes as laid down by the donor. Such purposes are within the overall aims of the charity.

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

2. ACCOUNTING POLICIES (Cont'd)

(ii) Unrestricted income funds

General funds

Represents funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Pension reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

Taxation

As a charity, the company is not liable to either Income Tax or Corporation Tax.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of Financial Activities in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following are the company's key sources of estimation uncertainty:

Defined Benefit Pension Scheme – The actuarial valuations are based on certain assumptions as detailed in Note 13.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations	-	-	-	90
Department of Education	<u>640,000</u>	<u>-</u>	<u>640,000</u>	<u>635,000</u>
	<u>640,000</u>	<u>-</u>	<u>640,000</u>	<u>635,090</u>

During the year £640,000 was received from Department of Education. In 2022, £620,090 of the income from donations and legacies was unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	-	-	-	-
Other finance income	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(25,000)</u>
	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(25,000)</u>

In 2022, all of the investment income was unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants receivable				
Altram	-	-	-	-
Foras na Gaeilge	-	29,983	29,983	30,000
Department of Education	<u>-</u>	<u>245,530</u>	<u>245,530</u>	<u>230,653</u>
	<u>-</u>	<u>275,513</u>	<u>275,513</u>	<u>260,653</u>

The charity has only one principal activity, being the promotion of Irish-Medium Education.

In 2022, all of the income from charitable activities was restricted funds.

COMHAIRLE NA GAELSCOLAÍOCHTA
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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Barclays	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>
	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2023 £	Depreciation 2023 £	Other Costs £	Total 2023 £	Total 2022 £
Promotion of Irish-Medium Education	607,897	7,596	386,142	1,001,635	988,268
Expenditure on governance	<u>-</u>	<u>-</u>	<u>12,043</u>	<u>12,043</u>	<u>10,900</u>
	<u>607,897</u>	<u>7,596</u>	<u>398,185</u>	<u>1,013,678</u>	<u>999,168</u>

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Audit and accountancy fees	8,848	-	8,848	7,795
Internal audit	3,195	-	3,195	3,105
Directors' travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>12,043</u>	<u>-</u>	<u>12,043</u>	<u>10,900</u>

9. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Programmes	694,520	282,848	977,368	957,450
Support costs	<u>24,267</u>	<u>-</u>	<u>24,267</u>	<u>30,818</u>
	<u>718,787</u>	<u>282,848</u>	<u>1,001,635</u>	<u>988,268</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

10. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2023 £	2022 £
Depreciation	7,596	4,942
Auditors remuneration:		
- audit of the financial statements	6,000	6,000
- other services	2,848	1,795
Internal audit	3,195	3,105
Operating lease costs:		
- other assets	<u>23,000</u>	<u>23,000</u>

11. STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	402,080	375,781
Social security costs	39,214	34,647
Pension costs	<u>166,603</u>	<u>185,494</u>
	<u>607,897</u>	<u>595,922</u>

The average monthly number of employees was 11 (2022 - 10) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2023	2022
Number of staff	<u>11</u>	<u>10</u>

One employee received remuneration of more than £60,000 during the year (2022 – 1).

Remuneration in respect of key management personnel was £67,491 during the year.

COMHAIRLE NA GAELSCOLAÍOCHTA
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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

12. DIRECTORS' REMUNERATION

The Directors received no remuneration during the year.

No Directors (2023 – nil) were reimbursed for travel costs during the year (2022 – nil).

13. PENSIONS

The disclosures below relate to the liabilities within the Northern Ireland Local Government Officers' Superannuation Pension Fund (the "Fund") which is part of the Local Government Pension Scheme ("the LGPS").

In accordance with Financial Reporting Standards, disclosure of certain information concerning assets, liabilities, income and expenditure relating to this pension scheme is required.

Contributions for the Accounting Period ended 31 March 2024

The Employer expects to pay regular contributions to the Fund, together with any payments to beneficiaries under the unfunded schemes, for the accounting period ended 31 March 2024 of £77,000.

Additional contributions may also become due in respect of any employer discretions to enhance members' benefits in the fund over the next accounting period.

Assumptions

The last full actuarial valuation of pension liabilities was as at 31 March 2019. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the actuary in updating the latest valuation of the fund for FRS 102 purposes were:

Principal Financial Assumptions (% per annum)

	31 March 2023	31 March 2022
Discount rate	4.7	2.7
CPI price inflation	2.7	2.9
Pension increases	2.7	2.9
Pension accounts revaluation date	2.7	2.9
Salary increases	4.2	4.4

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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

Mortality Assumptions

The mortality assumptions were based on the recent actual mortality experience of members within the fund and allow for expected future mortality improvements.

Post Retirement Mortality (retirement in normal health)	31 March 2023	31 March 2022
Males		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	22.2	21.9
Member aged 45 at accounting date	23.2	23.3
Females		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	25.0	25.1
Member aged 45 at accounting date	26.0	26.5

Commutation

31 March 2023

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

31 March 2022

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

Asset Allocation

The approximate split of assets for the fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below.

	Asset split at 31 March 2023 (%)	Asset split at 31 March 2022 (%)
Equities	40.0	42.9
Property	11.2	10.0
Government Bonds	20.6	24.7
Corporate Bonds	3.0	2.2
Multi Asset Credit	13.3	13.1
Cash	6.5	4.0
Other	<u>5.4</u>	<u>3.1</u>
Total	<u>100.0</u>	<u>100.0</u>

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2023 £M's	Value as at 31 March 2022 £M's
Fair value of assets	2.635	2.840
Present value of funded liabilities	(2.590)	(3.630)
Present value of unfunded liabilities	<u>0.000</u>	<u>0.000</u>
Pension asset/(liability) recognised on the Balance Sheet	<u>0.045</u>	<u>(0.790)</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Analysis of the SOFA Charge		
Current service cost	0.166	0.184
Past service cost	0.000	0.000
Interest cost	0.020	0.025
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.186</u>	<u>0.209</u>

Change to the Fair Value of Liabilities during the Accounting Period

Opening present value of liabilities	3.630	3.794
Current service cost	0.166	0.184
Interest cost	0.098	0.080
Contributions by participants	0.027	0.025
Actuarial (gains)/losses on liabilities	(1.294)	(0.418)
Net benefits paid out of the fund	(0.037)	(0.035)
Past service cost	<u>0.000</u>	<u>0.000</u>
Closing value of liabilities	<u>2.590</u>	<u>3.630</u>

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Opening fair value of assets	2.840	2.585
Expected return on assets	0.078	0.055
Actuarial (losses)/gains on assets	(0.349)	0.140
Contributions by the employer	0.076	0.070
Contributions by participants	0.027	0.025
Net benefits paid out	<u>(0.037)</u>	<u>(0.035)</u>
Closing fair value of assets	<u>2.635</u>	<u>2.840</u>

Actual Return on Assets

Expected return on assets	0.078	0.055
Actuarial (losses)/gains on assets	<u>(0.349)</u>	<u>0.140</u>
Actual return on assets	<u>(0.271)</u>	<u>0.195</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Analysis of Amounts Recognised in the SOFA		
Asset (losses)/gains arising during the period	(0.349)	0.140
Liability gains arising during the period	<u>1.294</u>	<u>0.418</u>
Total actuarial gains	<u>0.945</u>	<u>0.558</u>
History of Experience Gains and Losses		
Experience (losses)/gains on assets	(0.349)	0.140
Percentage of assets	13.24%	4.9%
Experience gains on liabilities	1.294	0.418
Percentage of the present value of the liabilities	49.96%	11.5%

The Department of Education acts as guarantor in relation to CnaG's pension liability.

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2022	<u>47,716</u>
At 31 March 2023	<u>47,716</u>
Depreciation	
At 1 April 2022	23,590
Charge for the year	<u>7,596</u>
At 31 March 2023	<u>31,186</u>
Net Book Value	
At 31 March 2023	<u>16,530</u>
At 31 March 2022	<u>24,126</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

15. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	<u>8,241</u>	<u>8,743</u>

16. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>24,116</u>	<u>72,793</u>

17. COMMITMENTS UNDER OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases as set out below.

	2023		2022	
	Land and Buildings £	Other items £	Land and Buildings £	Other items £
Expiry Date:				
Within 1 year	23,000	-	23,000	-
Within 1 to 5 years	<u>40,250</u>	<u>-</u>	<u>63,250</u>	<u>-</u>
	<u>63,250</u>	<u>-</u>	<u>86,250</u>	<u>-</u>

The disclosure relates to the lease on the charity's premises, which expires in January 2026. The charity has an option to terminate the lease by giving at least three months' notice.

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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

18. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming Resources £	Outgoing Resources £	Transfers to/(from)	Balance at 31 Mar 2023 £
Department of Education					
- Capital grant	23,742	-	(7,596)	-	16,146
Foras na Gaeilge	63	29,983	(29,722)	-	324
Department of Education – Irish- medium Pre-schools	-	175,130	(175,130)	-	-
Department of Education – Irish Medium Fair Start Funding	-	70,400	(70,400)	-	-
	<u>23,805</u>	<u>275,513</u>	<u>(282,848)</u>	<u>-</u>	<u>16,470</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers to/(from) £	Balance at 31 Mar 2023 £
General Funds	23,237	640,063	(640,830)	-	-	22,470
Pension Reserve	<u>(790,000)</u>	<u>(20,000)</u>	<u>(90,000)</u>	<u>945,000</u>	<u>-</u>	<u>45,000</u>
	<u>(766,763)</u>	<u>620,130</u>	<u>730,830</u>	<u>945,000</u>	<u>-</u>	<u>67,470</u>

20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 18)

(a) Department of Education – Capital Grant

The Department of Education offered capital funding for replacement IT equipment.

(b) Foras na Gaeilge

This was funding awarded from Foras na Gaeilge to support the implementation of a marketing strategy for Irish Medium Education.

(c) Department of Education – Irish-medium Pre-schools

The Department of Education offered funding to enable interim support arrangements for a project in relation to Irish-Medium pre-schools.

(d) Department of Education – Irish-medium Fair Start

The Department of Education offered funding to provide additional focused support for the Irish Medium sector in the form of educational resources, initial teacher education, TPL and leadership training.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

**20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES
(CONT'D)**

(ii) Unrestricted Funds (Note 19)

(a) General Fund

This fund is the result of the charity's strategic objective to establish reserves to provide sufficient funds to cover any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the charity cease to operate.

(b) Pension Reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Assets £	Total £
Restricted Income Funds	16,146	324	-	16,470
General Funds	384	22,086	-	22,470
Pension Reserve	-	-	45,000	45,000
Total Funds	16,530	22,410	45,000	83,940

22. RELATED PARTY TRANSACTIONS

The charity receives its core funding from the Department of Education, the sponsoring department of the charity. The amount receivable in the year was £885,530 (2022 - £865,653).

During the year no member of the Board or Management team has undertaken any material transaction with the charity.

23. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2022 – £nil). There were no cash losses written off during the year (2022 - £nil).

24. CONTINGENCIES

A portion of grants received may become repayable should certain conditions under which they were awarded cease to be fulfilled.

COMHAIRLE NA GAELSCOLAÍOCHTA
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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

25. LIABILITY OF MEMBERS

Comhairle na Gaelscolaíochta is a company incorporated under guarantee and does not have share capital. The liability of each member is limited to an amount not exceeding £1.

26. EVENTS AFTER THE REPORTING PERIOD

No events occurred between the Balance Sheet date and the date on which these financial statements were authorised for issue that require disclosure.

The Accounting Officer authorised these financial statements for issue on 22 June 2023.

27. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the year	(118,102)	(128,425)
Adjustment for:		
Depreciation charges	7,596	4,942
Interest payable	20,000	25,000
Decrease/(increase) in debtors	502	(336)
(Decrease)/increase in creditors	(48,677)	42,155
Loss on disposal of fixed assets	-	-
Pension service cost in excess of contributions	<u>90,000</u>	<u>114,000</u>
Net cash provided by operating activities	<u>(48,681)</u>	<u>57,336</u>

28. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	<u>38,285</u>	<u>86,966</u>

The charity had no net debt during the year.

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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

29. IRREGULAR SPEND

During the year, a number of business cases required retrospective approval due to an oversight on the part of the organisation and a gap in financial planning. One related to the purchase of commercial insurance without prior approval from DoF from 2016 totalling £13,155. IMIE continues to work with CnaG to resolve this matter, with advice from DE's Economic Advisory Unit and Finance teams. IMIE Team and the Permanent Secretary have been made aware of this.

The amount of the irregular spend in the year was £1,133.

30. GOING CONCERN

The DfE has provided an indicative budget allocation for CnaG for 2023-24 of £623,000 which represents a reduction relative to 2022-23 (£640,000). This will decrease CnaG's ability to meet increasing operational costs and to maintain full-service delivery to the local language sector.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, CnaG will continue to operate for the foreseeable future.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

31. ADDITIONAL DISCLOSURES TO COMPLY WITH FReM

FReM requires Non-Departmental Public Bodies to regard grant-in-aid received as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

If CnaG were to comply with FReM the result of this compliance would be as follows:

Statement of Financial Activities prepared under FReM

	2023 £	2022 £
Income		
Income from:		
Donations and legacies	-	90
Investment income	(20,000)	(25,000)
Charitable activities	275,513	260,653
Other income	<u>63</u>	<u>-</u>
Total income	<u>255,576</u>	<u>235,743</u>
Expenditure on:		
Charitable activities	<u>1,013,678</u>	<u>999,168</u>
Total expenditure	<u>1,013,678</u>	<u>999,168</u>
Net expenditure	(758,102)	(763,425)
Actuarial gains	<u>945,000</u>	<u>558,000</u>
Amount transferred to reserves	<u>186,898</u>	<u>(205,425)</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	(742,958)	(1,172,533)
Grant in aid received in the year	640,000	635,000
Amount transferred to reserves	<u>186,898</u>	<u>(205,425)</u>
Balance at 31 March 2023	<u>83,940</u>	<u>(742,958)</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

MANAGEMENT INFORMATION
For the year ended 31 March 2023

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 37 to 42**

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023**

	2023 £	2022 £
INCOME FROM		
Donations and legacies	-	90
Department of Education	<u>640,000</u>	<u>635,000</u>
	<u>640,000</u>	<u>635,090</u>
Investments		
Bank interest receivable	-	-
Other finance income	<u>(20,000)</u>	<u>(25,000)</u>
	<u>(20,000)</u>	<u>(25,000)</u>
Charitable Activities		
Altram	-	-
Foras na Gaeilge	29,983	30,000
Department for Communities	-	-
Department of Education	<u>245,530</u>	<u>230,653</u>
	<u>275,513</u>	<u>260,653</u>
Other		
Other income	<u>63</u>	<u>-</u>
	<u>63</u>	<u>-</u>
TOTAL INCOME	<u>895,576</u>	<u>870,743</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2023**

	2023	2022
	£	£
RESOURCES EXPENDED		
Charitable Activities		
Staff costs	593,003	569,082
Staff training	3,711	13,259
Rent	23,000	23,000
Service charges	6,912	6,912
Light & heat	6,813	-
Insurance	1,682	1,875
Repairs & maintenance	1,195	2,602
Computer maintenance	2,925	5,766
Cleaning	300	500
Travelling & subsistence	12,359	5,121
Telephone	4,023	3,910
Postage and stationery	4,518	4,294
Computer costs	703	3,608
Project costs – Department of Education	245,530	230,653
Project costs	29,721	29,937
Project costs - other	-	11,009
Convention costs	25,174	5,150
Translation services	3,210	5,631
Advertising	12,636	27,779
Legal & professional fees	11,890	28,404
Subscriptions	3,775	3,638
Other establishment expenses	733	1,039
Depreciation	7,596	4,942
Loss on Disposal	-	-
Bank charges	<u>226</u>	<u>157</u>
	<u>1,001,635</u>	<u>988,268</u>
Governance Costs		
Audit and accountancy fees	8,848	7,795
Internal audit	3,195	3,105
Directors' travel	<u>-</u>	<u>-</u>
	<u>12,043</u>	<u>10,900</u>
TOTAL RESOURCES EXPENDED	<u>1,013,678</u>	<u>999,168</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023**

	2023	2022
	£	£
CHARITABLE ACTIVITIES		
<i>Costs incurred directly</i>		
Staff costs	583,938	560,560
Staff training	1,856	6,630
Rent	18,400	18,400
Service charges	5,530	5,530
Light & heat	5,450	-
Insurance	1,346	1,500
Repairs & maintenance	956	2,081
Computer maintenance	2,340	4,613
Cleaning	240	400
Travelling & subsistence	11,741	4,865
Telephone	3,218	3,128
Postage and stationery	3,614	3,435
Computer costs	703	3,608
Projects costs	29,721	29,937
Project costs – other	-	11,009
Project costs – Department of Education	245,530	230,653
Convention costs	25,174	5,150
Translation services	3,210	5,631
Advertising	12,636	27,779
Legal & professional	9,512	22,723
Subscriptions	3,775	3,638
Other establishment expenses	656	831
Depreciation	7,596	4,942
Loss on disposal	-	-
Bank charges	<u>226</u>	<u>157</u>
	<u>977,368</u>	<u>957,200</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2023**

	2023	2022
	£	£
<i>Support costs</i>		
Staff costs	9,065	8,522
Staff training	1,855	6,629
Rent	4,600	4,600
Service charges	1,382	1,382
Light & heat	1,363	-
Insurance	336	375
Repairs & maintenance	239	521
Computer maintenance	585	1,153
Cleaning	60	100
Travelling & subsistence	618	256
Telephone	805	782
Postage and stationery	904	859
Legal & Professional	2,378	5,681
Other establishment costs	77	208
Depreciation	-	-
	<u>24,267</u>	<u>31,068</u>
TOTAL CHARITABLE ACTIVITIES	<u>1,001,635</u>	<u>988,268</u>



Annual return



Comhairle na Gaelscolaíochta

Annual Report and Accounts
for the year ended 31 March 2023

22/23



COMHAIRLE
NA GAELSCOLAÍOCHTA

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First published: 2023

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This publication is also available for download from our website at www.comhairle.org

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

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COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number NIC105808

Company Registration Number NI039115

**Registered Office and
Operational Address** Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

**Board of Directors on the date
the Annual Report was approved** Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr G P Adams (resigned 6 October 2022)
Mr D Ua Bruadair
Mr P A Ó Mianáin
Dr P Ó Tiarnaigh (resigned 24 February 2023)
Mr T Rogan
Ms N Toman
Mr D Holder (resigned 8 March 2023)
Jacqueline Ni Fhearghusa (appointed 7 April 2022)
Ms O Flanagan (appointed 2 February 2023)
Mr C McCallan (appointed 10 March 2023)

Chief Executive Officer Ms M Thomasson (appointed 1 September 2022)

Independent Auditor GMcG BELFAST
Chartered Accountants
& Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers Bank of Ireland
202 Andersonstown Road
Belfast
BT11 9EB

Solicitors Michael Flanigan Solicitors
207 Falls Road
Belfast
BT12 6FB

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

THE CHAIRPERSON'S REPORT
For the Year Ended 31 March 2023

I am delighted to present Comhairle na Gaelscolaíochta's Annual Report for 2022 - 2023. It has been a particularly challenging time since the beginning of Covid in March 2020 for the Irish-medium education sector as a whole – our children, teachers, principals, school support staff, board of governors and parents/guardians as well as the wider school community. During 2022/23 we saw things changing again as we deal with the remnants of Covid and the challenges involved. The sector remained true to the core objective and Irish-medium education was promoted further.

Comhairle na Gaelscolaíochta continued to support and assist the Irish-medium education sector during 2022/2023 and it is clear that with over 7,000 pupils now in the sector the good work that has been carried out with all partners. The partnership aspect is very important and Comhairle has further developed strong relationships with stakeholders in the sector for example, with Altram, An tÁisaonad, CCEA, CCMS, Conradh na Gaeilge etc. that will benefit the sector from pre-school to post-primary level. I am pleased that we have a very good and supportive working relationship with the Department of Education and the staff dealing with Irish-medium education (ie. 'IMIE' team).

The sector is growing and this presents a number of other challenges in terms of resources, school accommodation, teacher supply and the preservation of all our schools. I am pleased that Comhairle na Gaelscolaíochta is involved and active in these areas which will benefit the sector. These themes were very well discussed at Comhairle na Gaelscolaíochta's first conference in September 2022 – the first 'real-life' conference in a number of years. I strongly believe that this was one of the most important highlights of the year as it was an opportunity for teachers, practitioners and principals in the sector to come together and network again.

I would like to express my thanks to Ciarán Mac Giolla Bhéin who was Chief Executive of Comhairle for a time during the period of this report. We are grateful for his work, commitment and the direction given to the organisation through a difficult period. I would like to thank Gearóid Mac Adhaimh who served as Chairperson during part of this period as well. Gearóid generously gave his time, expertise and a great deal of support to the Chief Executives (Ciarán and Maria Thomasson who took up the position of Acting Chief Executive) in the work of Comhairle. He developed a strong collaborative relationship with Comhairle board members that brought us through a challenging time. We wish them every success in the future.

We have taken steps to appoint a new Chief Executive and we hope to do so during 2023.

I believe that the staff of Comhairle have done so much work once again and deserve great gratitude and praise in difficult and challenging circumstances. They have worked hard to ensure that Irish-medium education was continually to the fore at all times. The staff and board of Comhairle gave me great support when I became Acting Chairperson and I am grateful for that. Comhairle na Gaelscolaíochta has a very dedicated Board and I am grateful for all the work that has been done to support Comhairle's work and objectives through the sub-committees and the work of the Board itself.


Seosamh Ó Coinne
Acting Chairperson

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**THE CHIEF EXECUTIVE'S REPORT
For the Year Ended 31 March 2023**

I am pleased to present the 2022/23 Annual Report of Comhairle na Gaelscolaíochta. Comhairle na Gaelscolaíochta has had a very successful year delivering on the great majority of its key business objectives in relation to the growth and development of the Irish-medium sector.

Throughout the year the Comhairle has worked closely with its strategic partners, particularly Iontaobhas na Gaelscolaíochta, Foras na Gaeilge, Altram, An tÁisaonad, Gaeloideachas, COGG and the Management and Boards of Governors of schools and nursery units to increase the number of children and young people accessing the unique and globally identified benefits of immersion education and early bilingualism. Overall enrolment across the IM sector increased again this year by 1.7% Pre-school enrolments decreased by -0.45%, primary enrolment increased by 0.24% and post-primary enrolment increased by 7.12%. The growth and demand for IM education is a testament to the hard work of all those at CnaG but most importantly the volunteer parents, governors, leaders and practitioners across IM schools and naíscóileanna.

Our relationships with the Department of Education and other sectoral bodies have also been strengthened during this period. Our close collaboration with the NI Council for Integrated Education (NICIE), for instance, is now supporting the development of the first integrated, Irish-medium provision in East Belfast. We continued to work with our strategic partners of the Council for Catholic Maintained Schools (CCMS) in the support and development of Irish-medium (IM) units and schools and other partners such as CCEA and the Education Authority (EA).

We have worked closely with our colleagues in the Department of Education (DE) and in particular with the Irish-medium and Integrated Education (IMIE) team to seek innovative solutions to the most pressing challenges within the IM sector including the teacher supply issue, availability of teaching and learning resources, creation of bespoke Teacher Professional Learning opportunities for IM leaders and practitioners, linguistically appropriate/cognisant SEN support and services, Area Planning and suitable accommodation for our schools. We have advocated for the needs of the IM sector to ensure the voice of Irish-medium schools is heard and is effective.

In September 2022, we launched a range of bespoke nurture and wellbeing resources, created by IM practitioners for IM pupils. These resources were funded by the additional Covid recovery allocation in 21/22 and their launch proved most welcome and well received across the sector.

Also in September 2022, we hosted our first annual conference since 2018. This was the highlight of the year and, with more than 400 IM leaders, practitioners and colleagues from DE/EA/CCEA/Altram/An tÁisaonad/Foras na Gaeilge/Gaeloideachas and COGG in attendance, it was our largest and most successful conference to date.

September 2022 also saw the establishment of two additional and long awaited Social and Communication classes at Scoil na Fuiseoige and Coláiste Feirste. These Specialist Provisions in Mainstream Schools (SPiMs) provide bespoke learning environments for Key Stages 2 and 4 IM pupils who require it in the greater Belfast area and augment the specialist classes established in both schools in 2019 at Key Stages 1 and 3.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**THE CHIEF EXECUTIVE'S REPORT (CONT'D)
For the Year Ended 31 March 2023**

We were delighted to be in receipt of A Fair Start funding in 22/23. This additional resource allowed us to commission research from Queen's University Belfast into the additional competences and associated workloads of the IM practitioner. We commissioned a second piece of research from Ulster University to create a base-lining tool to assess the linguistic competence of practitioners with a view to offering tailored TPL for IM classroom practitioners in the future. We used this funding to employ an additional staff member who has overall responsibility for the implementation of the IM specific recommendations contained within the A Fair Start report and whose skills and experience as an IM practitioner, augment the work of the Senior Management Team within CnaG. We also launched a campaign to encourage post-primary pupils in both IM and EM schools to consider a career in the IM sector.

I would like to thank all the voluntary directors of Comhairle na Gaelscolaíochta for their willingness to give freely their time, advice and expertise on the Board and for their support of me personally in my role as Acting CEO. I also thank sincerely and recognise the hard-working and committed staff of Comhairle na Gaelscolaíochta for all their efforts in delivering on our aims and objectives, assisting the development of our sector and improving the lives and prospects for all children and young people across the IM sector.

I wish to thank and acknowledge Gearóid Mac Adhaimh, who resigned from his position as Chair of CnaG in October 2022, for his time, advice and support during his time with us. I am extremely grateful to Seosamh Ó Coinne for stepping into the role of Chair in an interim capacity and for his unending support of myself as Acting CEO and the staff of CnaG. Seosamh has been most generous with his time, he has offered advice freely and unreservedly and has done much to support, enhance and develop the Irish-medium sector for pupils, parents and staff.

Finally, I wish to express a special word of thanks to Ciarán Mac Giolla Bhéin who left his role as CEO on 31 August 2022. Ciarán led the organisation through a period of incredible change as we emerged from the Covid-19 pandemic. I thank him for his contributions during his time as CEO of Comhairle na Gaelscolaíochta and wish him well in his new role.



MS M THOMASSON
Acting Chief Executive



**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS
For the year ended 31 March 2023**

The Directors of Comhairle na Gaelscolaíochta, who are also Trustees of the charitable company for the purposes of charity law, present their report and the audited financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

Comhairle na Gaelscolaíochta (CnaG), is a charitable company incorporated under guarantee (Company Registration Number: NI039115). The charity is recognised by HM Revenue & Customs as a charitable body for taxation purposes and became registered with the Charity Commission for Northern Ireland on 3 April 2017 (Charity Registration Number: NIC105808).

Reference and administrative details are shown on page 1 of the annual report.

The responsibility for day to day management of the charitable company during the year was delegated to the Chief Executive Officer, Mr Ciarán Mac Giolla Bhéin. He resigned from the position on 31 August 2022 and Ms M Thomasson became Acting Chief Executive Officer until a new CEO is appointed.

The Directors who served the charity during the year were as follows:

Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr G P Adams (resigned 6 October 2022)
Mr D Ua Bruadair
Mr P A Ó Mianáin
Dr P Ó Tiarnaigh (resigned 24 February 2023)
Mr T Rogan
Ms N Toman
Mr D Holder (resigned 8 March 2023)
Jacqueline Ni Fhearghusa (appointed 7 April 2022)
Ms O Flanagan (appointed 2 February 2023)
Mr C McCallan (appointed 10 March 2023)

The company is limited by guarantee and therefore no Directors had interests in share capital.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Structure, Governance & Management

Governing Document and Organisational Structure

The company was established in August 2000 under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. The company was set up by the Department of Education to promote, facilitate and encourage Irish-medium education in Northern Ireland in a co-ordinated, planned, educationally efficient and cost effective manner. In 2012 CnaG became designated as a Non-Departmental Public Body.

Directors

New Directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. They are free to discuss any issue with other Directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role.

The Board of Directors is made up of individuals with varying knowledge and expertise giving the charity a breadth of skills to help achieve its aims and objectives. New appointments are made to address particular areas of knowledge or skill:

- Business planning and management;
- Public administration, corporate governance and accountability;
- Accountancy / financial monitoring;
- Public relations;
- Language planning.

The interests of the Irish-medium sector are represented by the number of nominating bodies who choose individuals to sit on the board along with chosen Principals, Teachers, Governors, Trustees and parental representatives from the sector.

The Directors who served during the year are detailed on page 4.

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 23 to 36.

The Board of Directors has reviewed details of any other directorships held by Directors and do not perceive there to be any conflicts with management responsibilities. Should any conflict arise procedures are in place to ensure this does not affect the decision making process.

Background

The charity was established in 2000 by the Department of Education with the following aims:

- To promote, facilitate and encourage Irish-medium education and schools in Northern Ireland.
- To do this in a planned, educationally efficient, and cost-effective way.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Structure, Governance & Management (Cont'd)

Accounting Officer

Mr C Mac Giolla Bhéin was the Accounting officer from 1 April 2022 until 31 August 2022. On that date Ms M Thomasson was appointed to this role as acting CEO.

Sickness Absence Data

For all staff throughout the year, the number of possible working days was 2,644 (2022: 2,435). The number of sick days totalled 212 (2022: 74). Hence, the non-attendance rate was 8.02% (2022: 3.02%).

Personal Data Related Incidents

There were no incidents of personal data lost during the year.

Risk management

The Board strives to follow best practice in the public sector and works in conjunction with its sponsoring branch within the Department of Education, following its advice and recommendations. The charity provides the Department of Education with reports and updates regarding internal controls and governance matters and there are regular governance and accountability meetings with the Department of Education.

Further information regarding Internal Controls and Risk Management is included in the Governance Statement on pages 19 to 31.

Aims, Objectives and Activities

The mission of the charity is to promote, facilitate and encourage all aspects of Irish-medium education (IME) through:

- (1) The provision of assistance and advice in the establishment of schools.
- (2) Promoting the interests of persons connected with the schools and promoting standards of good practice within the schools.
- (3) Liaising with and representing the views of other bodies with a view to the furtherance of IME. Such groups include the Department of Education, the Education Authority, the Council for the Curriculum, Examination and Assessment, the Council for Catholic Maintained Schools and other educational bodies.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Aims, Objectives and Activities (Cont'd)

This is achieved through the implementation of the following key objectives:

- To provide advice, assistance and information in relation to IME to voluntary, private sector and public bodies, to groups seeking to establish Irish-medium schools and units to established schools.
- To promote, facilitate and encourage the development of IME and schools in Northern Ireland in a co-ordinated, planned, educationally efficient and cost-effective manner.
- To advise, either alone or in conjunction with other bodies and institutions, on the development of curriculum materials for IME.
- To identify the training needs of the IME sector and, in conjunction with the Education Authority, to contribute to the development of training modules specific to the needs of Principals, Teachers and Boards of Governors in relation to the management and delivery of Irish-medium education.
- To advise the Department on issues relating to the supply of adequate numbers of suitably trained teachers for Irish-medium schools.
- To identify and access sources of additional funding to support the development of IME.

Achievements and Performance 2022/23

This section is a summary of what has been achieved throughout the year in accordance with the Comhairle na Gaelscolaíochta Business Plan objectives and Corporate Vision for 2022/23. It is the assessment of DE, who evaluate our Business Plan, that 21 out of 23 objectives were either achieved in full or substantially or are likely to be achieved. The objectives that were not achieved relate largely to areas that are outside the control of Comhairle na Gaelscolaíochta.

Status Descriptor	CnaG Assessment		DE Assessment	
	Number	%	Number	%
Achieved	12	52	13	56
Substantially achieved	7	30	6	26
Likely to be achieved but with some delay	2	9	2	9
Not achieved	2	9	2	9
Total	23	100	23	100

Business Plan Objective: DE Strategic Priority 1 - Make learning accessible to all.

We give all children and young people access to pre-school, school and youth education provision.

- During 2022/23, CnaG continued to lead on implementation of the CnaG IME Sectoral Development Plan for IM pre-school/Early Years, primary and secondary and youth work sector.
- Support provided to IM EY sector via Service Level Agreement with Altram.
- Continued collaboration with Altram throughout 22/23 to support capacity building in voluntary committees and to establish potential new IM EY provision.
- Engagement with local communities seeking to establish IM provision (Pre/primary-Antrim Town, East Belfast, Post-primary Co. Tyrone).

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

- During 2022/23, we worked with the IM sector and other relevant stakeholders to bring forward measurable recommendations that allow us deliver on the outcomes contained in the 'A Fair Start' report.
- A business case was brought forward to DE in relation to the recommendations under Key Area 6 in A Fair Start. The business case was subsequently approved, and funding allocated in October 2022. This allowed recommendations to be brought forward to relevant stakeholders.
- Work continues with stakeholders on recommendations for IME in Key Area 3. Recommendations in Key Area 3 are long-term recommendations.
- Ongoing work regarding the more general recommendations of A Fair Start. Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- During 2022/23, CnaG advocated, through active participation on relevant DE/EA stakeholder groups, for the IM sector including those pertaining to 'A Fair Start', Covid-19 and the response to it.
- Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- RED policy paper was updated in Quarter 4 in recognition of the recommendations made to support IME showing increased understanding of the sector.
- Active participation and advocacy continue with the Irish-medium Cross Directorate Group in EA.
- Active participation and advocacy continue with all relevant EA groups to support specific challenges facing the IME sector.
- Post-primary schools have reported an increased confidence in their support due to advocacy with relevant stakeholders.
- Ongoing work with DE relating to teacher provision and TPL.
- During 2022/23, CnaG provided advice, guidance and support to IM Principals, practitioners and Governors in relation to dealing with continued impact Covid-19 and emerging from it in order to support Continuity of Learning.
- Sustained increased participation in Principals' Forum and range of training facilitated by external providers on identified priority areas.
- Relationships established with local, national and international bodies including attendance at a number of conferences to identify and share good practice. Keynote speaker identified for CnaG conference from internationally renowned bilingual organisation.
- Wide range of sessions delivered at annual conference to share best practice in identified priority areas.
- During 2022/23, CnaG disseminated a wide range of IM specific resources and contemporary research relating to blended learning etc in an immersion context.
- Effective resources identified and shared via forum, monthly bulletin and ad hoc online sessions.
- Supported UU in undertaking of research on learning during the pandemic in the IM context and subsequent dissemination of findings amongst the sector and relevant stakeholders.
- Specific TPL facilitated at annual conference.
- Number of online training sessions facilitated on a range of areas.
- During 2022/23, CnaG maintained full engagement and participation at all levels of the Area Planning processes to fully represent the needs of the sector in collaboration with other educational partners in the Area Plan.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

- Ongoing representation at APLG, APWG (including Collaboration sub-committee) and APSG.
- IM Stats for 22/23 = -0.45% (decrease) this year for pre-school (4 pupils). +0.24% (11 pupils) for primary. +7.12% for post-primary. +1.7% increase this year overall.
- Throughout 2022/23, CnaG worked with schools, InaG, CCMS, FnaG, EA, and DE and other partners to deliver the area planning commitments identified in the Strategic Area Planning Action Plan in a way which is more reflective of the particular circumstances and needs of IM sector.
- CnaG submitted responses to consultations on SAP and SESAP and attended consultation events on same, including IM-specific event.
- Continued growth in Derry City IM schools in 22/23.
- All IM schools not currently meeting the sustainability threshold continued to progress towards target numbers again in 22/23.
- 5 IM schools listed on Operational Plan 1 (OP1) have been actioned-development proposals submitted in 22/23.
- During 2022/23, CnaG recruited, engaged and managed a number of external, professional associates to undertake research, training, collaborative and associated work for IME sector.
- Associates were used to support the organisation in several areas including Hybrid Work Policy, education support as well as in the area of research/advocacy.
- Draft of 'Baseline Report on Review of Irish-medium education' provided.

DE Strategic Priority 2 - Improve the quality of learning for our children & young people

We ensure that education provision is of a high quality and supports learning and progression.

- During 2022/23, CnaG provided timely, high-quality advice and recommendations to DE on Irish-medium education particularly in relation to policy development, research and consultations.
- All relevant DE and EA consultations responded to in a timely fashion, including EA Consultation on Interim Language Policy and attendance at related information sessions.
- All consultations discussed with and informed by wider IM sector and subsequently shared on CnaG website.
- During 2022/23, CnaG ensured provision of a quality Irish-medium pre-school support service.
- All quarterly reports on provision of IM EY support scrutinised by CnaG.
- PPE completed on current IM EY support service and provided to DE.
- Current contract extended to July 2023 and discussions ongoing with DE regarding future provision of IM EY support-quarterly meetings have taken place between CnaG/DE in relation to this.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 3 - Look after our children & young people

We support and promote positive physical and emotional health and wellbeing and support high-quality affordable childcare.

- Throughout 2022/23, CnaG, in collaboration with DE, EA and other children's authorities, worked to shape and support educational policies with a view to improving the wellbeing of children and young people as outlined in the Children's Services Co-operation Act (NI) 2015, and will provide a report to DE when requested.
- Needs of IM pupils represented in all fora.
- Irish version of behaviour support materials now produced and circulated in tandem with English version.
- Bespoke IM nurture resource created and shared with sector.

DE Strategic Priority 4 - Support those who need more help with learning

Working with health & education partners, we deliver high quality services for children & young people, including those with Special Educational Needs.

- During 2022/23, CnaG continued to advocate for suitable SEN support for IM pupils with relevant bodies to work towards the delivery of long-standing recommendations re SEN provision in IME.
- Permanent specialist provision now allocated at Scoil na Fuiseoige and Coláiste Feirste via Pilot 2.
- Thorough engagement with SESAP and need to address 'sectoral and linguistic inconsistencies' reflected in framework document.
- Engagement process completed with IM schools in relation to SPiMS and recommendations presented to APLG in relation to IM host schools. IM schools to feature on second cohort of proposed SPiMs for September 2023.
- Ongoing representation on EA SEND Programme Reference Group to advocate for bespoke IM support, uplift in staff and need for bespoke assessment tools.
- During 2022/23, CnaG contributed actively and fully with the consultation processes that are being undertaken in relation to Special Educational Needs provision across education to ensure that the specific needs of IM sector are reflected in future policies and strategies.
- During 2022/23, assisted the recruitment, training and continued development of governors of school settings at all levels in IME in conjunction with EA through, amongst other things, the provision of specific training session for IM governors.
- Further IM-specific training sessions provided by EA.
- Ongoing representation on the Governors' Stakeholders group and Review of Governance Group.
- EA has distributed draft of Scheme of Management for 'Other Maintained' schools to selected IM schools for consultation. This has yet to be ratified.
- Regular advice given to governors in IM schools and signposting to support within EA.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 5 - Improve the learning environment

We promote equality of opportunity, respect for others, good relations and inclusivity and we provide modern, sustainable educational settings which are fit-for-purpose and facilitate shared learning.

- Throughout 2022/23, CnaG supported DE in fulfilling its statutory duty to encourage and facilitate the development of Irish Medium Education and provided a report to DE when requested.
- Report provided to IMIE Team outlining the key actions taken this year to include:-
 - Relaunch of annual conference with 400+ attendees.
 - Sealbhú (additional covid funding) resources launched and shared with the sector.
 - High level advocacy and advocacy for IM sector at all relevant fora including APLG/WG/SG.
 - Advocacy and representation to the independent review of education panel.
 - Implementation of IM specific recommendations as listed in A Fair Start.
 - Advocacy and representation on the DfC Co-design Group for the implementation of Irish language Act.
- Throughout 2022/23, CnaG supported DE in fulfilling its statutory duty to encourage and facilitate the development of Integrated Education and provided a report to DE when requested.
- Report submitted to IMIE team in March 2023
- Ongoing collaboration with NICIE in progressing the IM/IE primary school in East Belfast along with DE/EA and local community.
- Shared Education
- Throughout 2022/23, CnaG exercised its power to encourage and facilitate shared education, in line with legislation and DE's Sharing Works Policy, through the following key actions:-
 - Advocate for sufficient flexibility in future Shared Education Initiatives such as Peace Plus to encourage more engagement from and with the IM sector.
 - Continue to request round table discussions with the Shared Education DE/EA teams to address current barriers to IM engagement in these initiatives.
 - Provided a report to DE when requested.
- Proposals shared with DE/EA detailing ways in which IM schools can better engage with Shared Ed initiatives.
- Increase in IM schools participating in Shared Ed initiatives.
- Throughout 2022/23, CnaG worked closely with the Department's Investment and Infrastructure Directorate to address the accommodation needs of the IME sector.
- Continued engagement with EOT/IID and attendance at quarterly meetings to advocate for the accommodation needs of the IM sector.
- Accommodation survey has been stalled due to budget constraints. This will be updated and disseminated once budget becomes available to do so.
- Continue to advocate for a ring-fenced IM accommodation fund.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 6 - Tackle Disadvantage and Underachievement

We improve developmental and learning outcomes for all children & young people, with a particular focus on those who are underachieving, at risk of underachieving, or disadvantaged.

- Throughout 2022/23, CnaG provided advice and support to Irish-medium schools, through working with the EA, CCMS, CCEA, DE, ETI, ALTRAM as appropriate, to raise standards in Irish-medium education at (i) pre-school, (ii) primary and (iii) post-primary.
- Best practice shared via Principals' Forum, monthly bulletin, webinars and CnaG conference.
- Greater links established with other sectoral bodies, particularly those in the south.
- Paper shared with relevant stakeholders regarding the TPL needs of the IM sector, in line with the Fair Start recommendations.
- Engagement carried out with ETI regarding inspection practice in the IM sector. One additional IM inspector has been recruited.

DE Strategic Priority 7 - Support and develop our education workforce

We develop and deploy teachers, other education professionals and support staff effectively, promoting high standards and leadership and improving health & wellbeing.

- During 2022/23, CnaG advocated for adequate numbers of teachers for IME to meet increasing demand, make amendments to NISTR register and process where appropriate to ensure suitability of criteria is reflective of IM needs.
- Advocacy is ongoing but significant issues remain. Research has been commissioned under A Fair Start. The findings and emanating action plan from this research will be progressed for advocacy next year.
- Lack of Executive has meant limited progress in this area.
- During 2022/23, CnaG provided advice and guidance to Irish-medium principals, IM Unit leaders and practitioners on an ad hoc basis throughout the school year.
- Advice provided to principals as necessary and via listed fora throughout the year.
- Research into experiences of IM units disseminated at annual conference.
- Protocols between CCMS and CnaG remain in draft form.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Financial Review

The Department of Education core grant is the charity's principal source of funds. Expenditure in the year went towards the achievements and objectives detailed on pages 8 to 13. Funding levels have been confirmed at a similar level for the year ended 31 March 2024.

The results for the year are set out on pages 43 to 65. The charity returned net outgoing resources before actuarial movements of £118,102 for the year (2022 - £128,425). The results for the year are in line with budgets, the deficit in the year has arisen as a result of the pension fund service costs totalling £166k.

At 31 March 2023 the charity had total General Funds of £22,470 (2022 - £23,237) and total Restricted Funds of £16,470 (2022 - £23,805). In addition, at 31 March 2023 there was a surplus of £45,000 (2022 – deficit of £790,000) on the pension reserve as a result of actuarial gains.

As CnaG is in the Public Sector and follows the guidance found in Managing Public Money NI (MPMNI) the Directors are obliged to keep the holding of reserves to a minimum. CnaG will draw down sufficient funds each month to match the budgeted expenditure from the Department of Education and the level of free reserves is kept low, generally less than four weeks expenditure.

At 31 March 2023 the charity held free reserves of £22,086 (2022 - £22,916) which represents approximately eight days' expenditure.

The accounting policy on pension costs included in Note 2 and the information in Note 13 of the financial statements provide details of how pension assets and liabilities have been accounted for.

Payments to Suppliers

CnaG is committed to the prompt payment of suppliers in accordance with guidance issued by the Department of Finance. Payment is due within thirty days of receipt of an undisputed invoice.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

CnaG continues to be classified as a Non-Departmental Public Body.

Employees

CnaG aims to promote the involvement of all its employees in its aims and performance. The development of effective employee communication and consultation has continued as part of improving best practice within the organisation.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Directors' Responsibility Statement

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- it maintains a Fraud Prevention Policy and Response Plan;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained, and financial information used by the charitable company or used for publication is reliable; and
- that the charitable company complies with relevant laws and regulations.

The financial statements have been prepared under a direction issued by the Department of Finance insofar as those requirements are appropriate.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Statement of Disclosure of Information to Auditor

So far as each person who was a director at the date of approving of this report is aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

Registered Office:
Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

By order of the Board



MR S O COINNE
Director

22 June 2023

Registered as a charity No. NIC105808

Registered in Northern Ireland No. NI039115

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES
For the year ended 31 March 2023**

CnaG is required to prepare a statement of accounts for each financial year in accordance with the accounts direction given by the Department of Education (DE) and with the approval of the Department of Finance (DoF).

The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of CnaG's activities at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- Observe the accounts direction issued by DE, including the relevant accounting and disclosure requirements, and supply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going concern basis, unless it is inappropriate to presume that the body will continue in operation.

Following the resignation of Mr C Mac Giolla Bhéin in August 2022, Ms M Thomasson took over responsibilities when becoming CEO. The relevant responsibilities as Accounting Officer include responsibility for the propriety and regularity of the finances for which they are answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Office Memorandum issued by the Northern Ireland Department of Finance, the guidance contained within 'Managing Public Money Northern Ireland' also issued by DoF.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT
For the year ended 31 March 2023**

Audited Remuneration and Pension Entitlements – Senior Staff

The following section provides detail of the remuneration and pension interests of the Directors and senior staff of CnaG.

No members of the Board of Directors received any remuneration during the year.

The following details represent the cost of the Chief Executive to the charity:

2022-23						2021-22				
Employee	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000
Mr C Mac Giolla Bhéin	20-25 (55-60 full year equivalent)	-	-	4	25-30	55-60	-	-	17	70-75
Ms M Thomasson	30-35 (55-60 full year equivalent)	-	-	6	35-40	-	-	-	-	-

On 31 August 2022 Mr C Mac Giolla Bhéin resigned as CEO. Following this Ms M Thomasson has been acting up CEO. The figures above are in relation to the period when acting as CEO.

* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

Salary

‘Salary’ includes gross salary; performance pay or bonuses; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument.

Fair Pay Disclosures (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce.

The banded remuneration of the highest-paid director in CnaG in the financial year 2022-23 was £55,000 - £60,000 (2021-22, £55,000 - £60,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023**

Fair Pay Disclosures (Audited Information) (continued)

Median Earnings

The ratio of the highest paid director to the interquartile range within the workforce was:

2022-23	25th percentile	Median	75th percentile
Total remuneration (£)	23,186	33,817	44,543
Pay ratio	2.41:1	1.65:1	1.26:1

2021-22	25th percentile	Median	75th percentile
Total remuneration (£)	33,221	36,975	43,861
Pay ratio	1.67:1	1.45:1	1.26:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

For 2022-23 and 2021-22, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2022-23, no employees (2021-22, 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £21,000 to £55,000 (2021-22 £20,000 to £55,000)

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) Salary and allowances, and
- b) Performance pay and bonuses

Of the highest paid director and of their employees as a whole.

The percentage changes in respect of CnaG are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	0.8%	3.8%
Highest paid director's salary and allowances	0.00%	1.1%

* No performance pay or bonuses were payable to the highest paid director in these years.

Core Exit Packages

There are no core exit packages for CnaG.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023

Staff Profile, Turnover, Remuneration (audited) and Sickness Absence

During 2022-23 CnaG had 18 staff, all on payroll, and as at 31 March 2023 this comprised 6 males and 5 females. The profile of the Directors of the company at that date was 7 male and 4 female.

Staff turnover for the year 2022-23 was 65% (2021-22 was 0%).

Remuneration Policy

The remuneration of senior staff members is set according to agreed NJC Scales.

Staff Costs

	2023	2022
	£	£
Wages and salaries	402,080	375,781
Social Security costs	39,214	34,647
Pension costs	<u>166,603</u>	<u>185,494</u>
	<u>607,897</u>	<u>595,922</u>

Average Number of Persons Employed

	2023	2022
Number of staff	11	10

Sickness Absence

CnaG has an overall average number of days lost through sickness of 20.7 days lost per employee in 22/23 (21/22 – 7.8).

During 2022-23, CnaG had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Pension Benefits

CnaG participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The NILGOSC scheme is a funded benefit plan with benefits up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings Scheme. NILGOSC maintain a fund to provide for the payment of current and prospective benefits to members of the scheme. In order to ensure that this objective is achieved, the Committee must determine a suitable investment strategy, which provides both a high return on investments and an acceptable level of risk.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023

Employee contribution rates are based on pensionable pay and are in the range 5.5%-10.5%. For 2022-23 the rates were as follows:

Band	Range	Contribution Rate
1	£0 - £15,400	5.5%
2	£15,401 - £23,700	5.8%
3	£23,701 - £39,500	6.5%
4	£39,501 - £48,000	6.8%
5	£48,001 - £95,100	8.5%
6	More than £95,100	10.5%

The employer contribution rate for 2022-23 was 19.5%.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80th of the employee's final year pensionable pay for each year of service and an automatic tax free lump sum of three times their pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60th of final pensionable pay ended 31/03/2015 when a CARE pension scheme started on 01/04/2015 (LGPS (NI) 2015 scheme). Additional Voluntary Contributions (AVC) can be paid through the NILGOSC in-house AVC provider, Prudential.

Further details about the NILGOSC pension scheme can be found at the website www.nilgosc.org.uk and note 13 to the financial statements.

Audited Information

Employee	Accrued pension at pension age as at 31/3/23 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/23 £'000s	CETV at 31/3/22 £'000s	Real increase in CETV £'000s
Ms M Thomasson	4	0.5	36	30	1

Mrs M Thomasson was acting CEO from 1 September 2022. A pro rata calculation was applied.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023**

Cash Equivalent Transfer Values

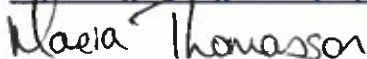
A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applied. The CETV figures, and the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NILGOSC pension arrangements and for which the CS vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

McCloud Remedy

Discrimination identified by the courts in the way the 2015 pension reforms were introduced must be removed by the Department for Communities. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. This is known as the 'McCloud Remedy' and will impact many aspects of the Local Government Pension Scheme. At this stage allowance has not yet been made within CETVs for this remedy. More information on the McCloud remedy can be found on the NILGOSC website <https://nilgosc.org.uk/employers/administering-the-scheme/mccloud-remedy/>.



MS M THOMASSON
Accounting Officer

22 June 2023

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT

For the year ended 31 March 2023

Comhairle na Gaelscolaíochta (CnaG), which was established in 2000, is a company limited by guarantee, and not having share capital. CnaG has charitable status and has been deemed as a charity by the Charity Commission for Northern Ireland and was officially registered on 4th April 2017. The constitution of CnaG is set out in its Memorandum & Articles of Association. Although CnaG is a non-statutory body and a charity, it receives its core funding through grant-in-aid from the Department of Education (DE) under the powers contained within Article 89 (2) of the Education (Northern Ireland) Order 1998. As a result of the fact that the organisation's funding comes wholly from DE, CnaG was designated as a Non Departmental Public Body (NDPB) in January 2011 and as a result additional disclosure requirements and reporting are required to reflect this designated status.

Public Benefit

The role of CnaG is to promote Irish-medium education (IME) and to perform a wide range of roles in facilitating the development of IME for the public benefit. IME brings additional public benefits relating to community development and empowerment, cultural tolerance and diversity, bilingualism and the associated benefits that come with that to name a few. Our vision is the establishment of a viable network of sustainable IME schools, from pre-school to secondary level delivering excellence in education, at the heart of developing language communities. This year has seen an overall growth in pupils entering Irish-medium Education, we did however see a drop in early years which we determine is a result of the pandemic and lingering concern still felt by some parents around home learning in an immersion context; - 0.45% at pre-school, +0.24% at primary school level and +7.12% at post-primary level. The sector overall has grown by 1.7% this year and by 57.8% over the past ten years, which is even more impressive when we consider that enrolment figures in education generally have witnessed a steady decline during this same period.

This year again we availed of external funding, provided by Foras na Gaeilge, to allow us to implement a comprehensive marketing campaign prior to and during the enrolment period.

Irish-medium education aims to ensure Irish-medium pupils achieve excellent educational outcomes as fluent, bilinguals in Irish and English with all the proven educational, cognitive and social benefits that arise from (early) bilingualism.

Indeed, the keynote speech delivered at our annual conference, held in September this year, described the many cognitive and scientific benefits associated with immersion education and early bilingualism.

During the course of the year we also continued promoting the development of IM education and improving standards through access to and deliver of training and specialist advice for all levels i.e. pre-school, primary and post-primary.

We received additional funding from DE to deliver outcomes associated with 'A Fair Start' (AFS) relating to Teacher Professional Learning and Teacher and resource provision for IM sector. We were delighted to be able to appoint a dedicated officer at Senior level in order to progress IM specific recommendations contained within the 2021 AFS report.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Governance Framework

CnaG recognises that to deliver its strategic aims, objectives, and priorities successfully, it needs robust governance arrangements in place. Corporate governance is founded on laws, policies, processes, systems and behaviours and together they provide a system for the way in which an organisation is directed, administered and controlled.

CnaG's governance framework sets out the roles, responsibilities, and procedures for the effective and efficient conduct of its core activities. It also enables CnaG to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of CnaG's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically.

As a public body and designated NDPB, CnaG is committed to providing excellent governance, to be accountable for its decisions and activities, and to being transparent.

The aim of this statement is to ensure that information is provided as to how governance is effective within CnaG.

Board and Sub-Committees Structure

The Board of Directors has up to 14 non-executive members representing a variety of different stakeholder interests. The board meetings are held on Thursdays in the months of October, February, April and June when an additional Annual General meeting (AGM) is held. It held 4 meetings, an extraordinary meeting in November and an AGM in 2022/23.

Mr. Gerard P. Adams (DE Appointee) resigned in October as Chairperson and Mr. Seosamh Ó Coinne (Foras na Gaeilge), Deputy Chair agreed to become the temporary Chairperson on his departure.

Mr. Seosamh Ó Coinne is content to remain in the role as Acting Chair until such times as a permanent Chair is elected by the board. The election of a permanent Chair is discussed at each full board meeting.

Ciarán Mac Giolla Bhéin resigned as CEO on 31st August. Maria Thomasson was appointed as Acting CEO from 1st September. Maria has recently completed Public Accountability and Governance for Accounting Officer training, provided by the Chief Executives Forum.

During the year a total of three directors resigned from the board and three new directors have joined.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Structure of CnaG's Board of Directors

The structure of CnaG's Board draws representation from 5 nominating Bodies actively associated with the delivery of Irish-medium Education, 5 members nominated from the schools' base which covers pre-school, primary, post-primary, parent and governor sectors. There are two members appointed by the DE through the public appointments process and their four-year tenures finish in December 2024. The maximum number of 14 members can be seen in the composition of the Board below.

Comhairle na Gaelscolaíochta	- 2 directors
Department of Education (DE)	- 2 directors
IM Primary School Principal	- 1 director
IM Secondary School Principal	- 1 director
IM Pre-school leader	- 1 director
IM Governor	- 1 director
IM Parent	- 1 director
IM in CCMS schools (CCMS)	- 1 director
IM teacher training (NISC / UCET)	- 1 director
Irish-language sectoral interests (Foras na Gaeilge)	- 1 director
IM in the south of Ireland (COGG)	- 1 director
IM Preschools (ALTRAM)	- 1 director
Total	14

Current Board Members

Áine Andrews	Altram
Seosamh Ó Coinne	Foras na Gaeilge (Acting Chair)
Pádraig Ó Mianáin	Parent
Niall Ó Catháin	Governor
Paul O'Doherty	CCMS
Jacqueline Ní Fhearghúsa	COGG
Thomas Rogan	NI Colleges
Diarmaid Ua Bruadair	Post-primary
Orla Flanagan	Primary
Ciarán Mac Ailín	Preschool
Vacant	DE Appointment
Nuala Toman	DE Appointment
Vacant	Comhairle na Gaelscolaíochta
Vacant	Comhairle na Gaelscolaíochta

Changes in Membership during the year 2022/23:

Members who started during the year:

Jacqueline Ní Fhearghúsa	07/04/22
Orla Flanagan	06/02/23
Ciarán Mac Ailín	10/03/23

Members who left during the year:

Gearóid Mac Ádhaimh	06/10/22
Pádraig Ó Tiarnaigh	24/02/23
Daniel Holder	08/03/23

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Non-quorate Meetings:

There were no non-quorate meetings.

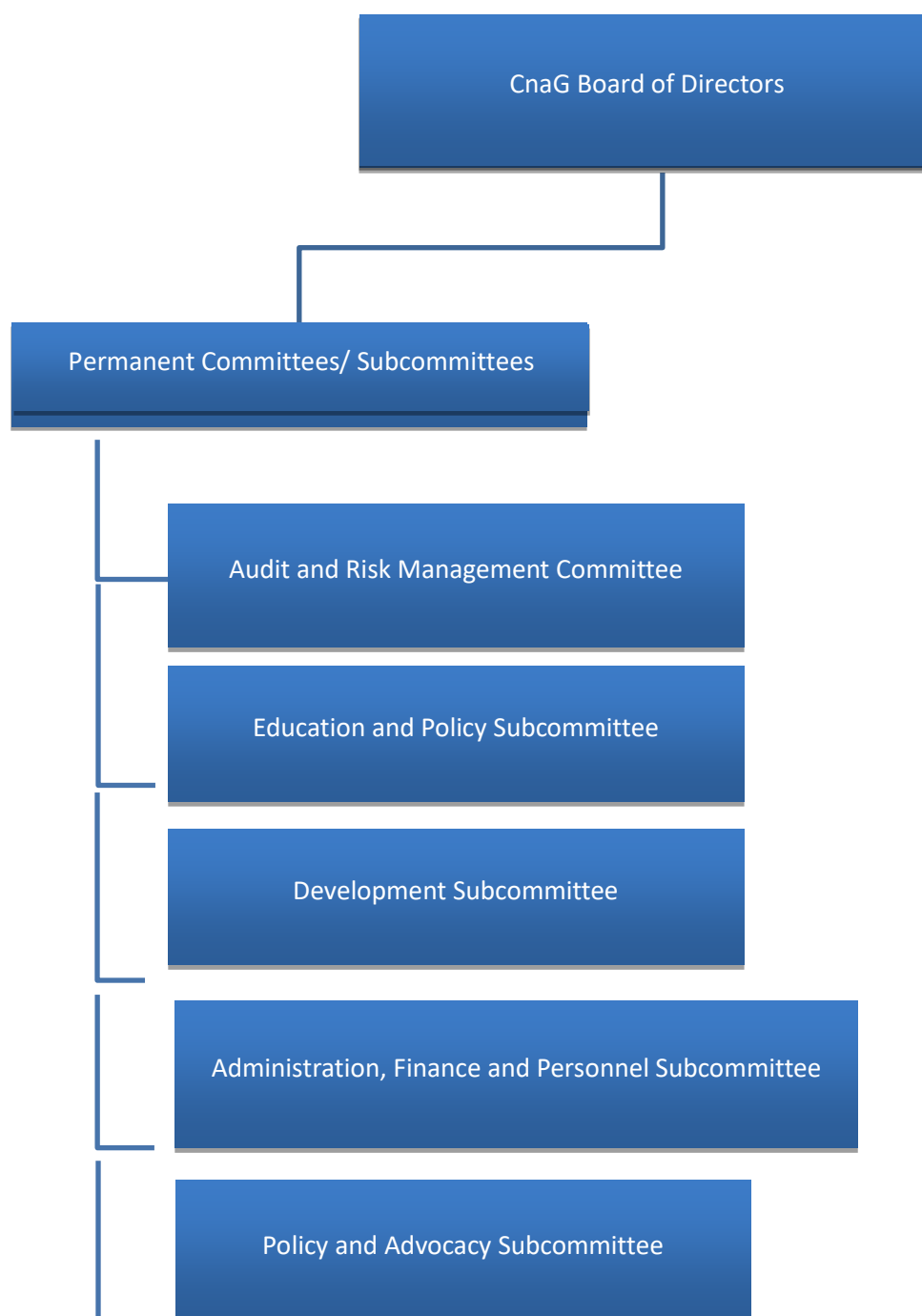
Board Members' attendance during 2022/23

Name Date	7/4/22	23/6/22 AGM	23/6/22	6/10/22	30/11/22 EGM	2/2/23	Total X / 6
Seosamh Ó Coinne (Acting Chair)	1	0	0	0	1	1	3/6
Niall Ó Catháin	1	1	1	1	1	1	6/6
Áine Andrews	1	0	0	0	1	0	2/6
Diarmaid Ua Bruadair	0	0	0	1	0	0	1/6
Gerard P Adams	1	1	1	1	N/A	N/A	4/4
Pádraig Ó Mianáin	1	1	1	0	0	0	3/6
Pádraig Ó Tiarnaigh	1	1	1	0	1	0	4/6
Paul O'Doherty	1	1	1	1	1	1	6/6
Daniel Holder	1	0	0	1	0	0	2/6
Thomas Rogan	0	1	1	1	0	1	4/6
Nuala Toman	1	1	1	1	0	1	5/6
Jacqueline Ní Fhearghúsa	1	1	1	1	1	1	6/6
Orla Flanagan	N/A	N/A	N/A	N/A	N/A	N/A	0/0
Ciarán Mac Ailín	N/A	N/A	N/A	N/A	N/A	N/A	0/0
Total attendance	10	8	8	8	6	6	46/70

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023

Structure of Board Subcommittees



All sub-Committees terms of reference were formally reviewed by the Board in June 2017. Due to a number of changes of personnel on the Board, it was decided at the last board meeting in February 2023 to reconstitute membership of sub-committees for the next round in March 2023. As a result and as part of this process, TOR of all sub-committees were reviewed between 20-30 March 2023 and approved at the full board meeting on 27/4/23

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Audit and Risk Management Committee (ARMC)

In accordance with its terms of reference the audit committee oversees financial reporting and the effectiveness of financial and regulatory compliance, controls and systems reporting. In addition, the committee monitors the effectiveness of CnaG's internal audit function and reviews its material findings. This committee met 3 times during 2022/23.

Education Subcommittee

The duties of this subcommittee are to carry out the following and to bring forward recommendations to the Board of Directors in accordance with its terms of reference:

- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provide an input at board level on consultations and other educational issues relevant to the subcommittee;
- Identify and assist in developing the educational requirements and needs of the IM sector.

This subcommittee has held 4 meetings during the year 2022/23 to carry out the aforementioned duties.

Development Subcommittee

This committee carried out the following duties in accordance with their terms of reference:

- Provision of guidance and appropriate strategic advice at board level on the planning, establishment and sustainability of schools at all levels in the IM sector;
- Provision of guidance and appropriate strategic advice at board level on marketing issues relating to CnaG and the IM sector;
- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provision of an input at board level on consultations and other developmental issues relevant to the subcommittee;
- Submission of proposals/recommendations to the board of directors on developmental issues;

The Development Subcommittee has held 3 meetings during the year 2022/23 to carry out the afore-mentioned duties. The Subcommittee plays an important role in monitoring and overseeing CnaG's involvement in Area Planning.

Finance, Administration and Personnel Subcommittee

This committee met 4 times during in the year. Its function is to focus in greater detail on the financial, administrative and personnel issues in accordance with its terms of reference which are presented to the Board throughout the year. This committee also deals with all issues relating to staff and premises.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Policy and Advocacy Subcommittee

Due to the senior responsible officer being off work ill, this committee met twice during in the year. Its function is to focus in greater detail on the policy and advocacy issues for the IM sector in accordance with its terms of reference which were presented to the Board in the previous year.

- To provide guidance and appropriate strategic advice at board level on all aspects of advocacy, representation and policy;
- To advise and support the Senior Advocacy and Policy Officer in carrying out his /her duties, according to CnaG's Operational Plan and Advocacy Strategy;
- To assist with the identification of opportunities to engage with relevant stakeholders including politicians, children's' organisations, educational bodies etc;
- To advise on the content of CnaG position papers, press releases, consultations etc as appropriate

Role of the Accounting Officer/CEO and Senior Management Team

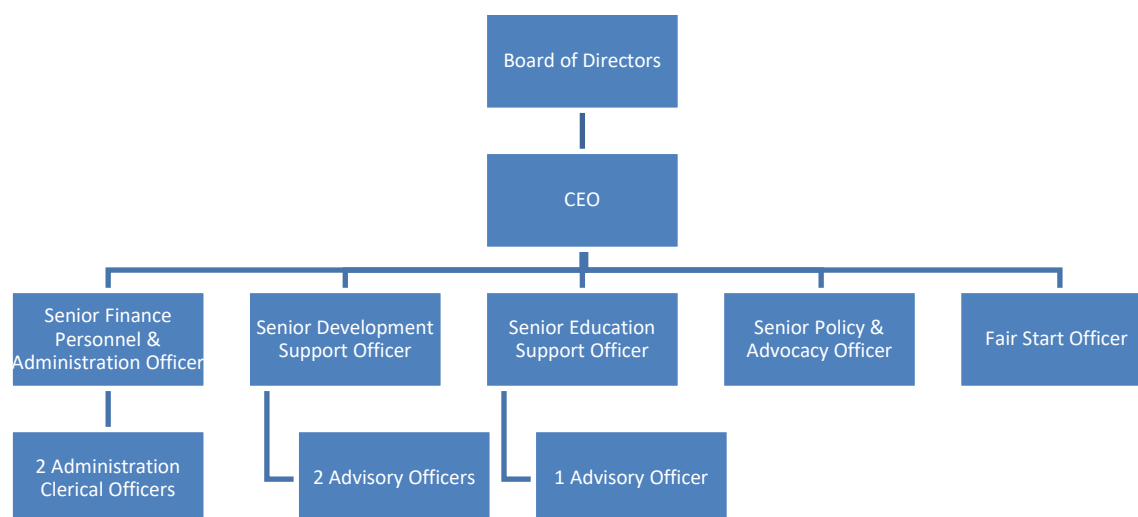
The CEO is the Accounting Officer for CnaG and is supported by the senior management team. The senior management team consists of Chief Executive; Senior Finance, Personnel and Administration Officer; Senior Educational Support Officer; Senior Development Support Officer and Senior Policy and Advocacy Officer, plus a temporary post of a Senior Fair Start Officer. Support and assistance is given to the Board of Directors in a number of ways.

- Providing timely and accurate management information and activity reports to the Board.
- Developing actions and strategies in conjunction with relevant subcommittees of the Board.
- Implementing CnaG's agreed Business and Corporate Plans.
- Provision of other support by carrying out a range of additional support functions including representing IME, advising individuals and organisations about the on-going development of IME and promoting IME within the wider community;
- In relation specifically to the role of the accounting officer to act in accordance with guidance in CnaG's Management Statement and Financial Memorandum;
- In relation specifically to the role of CEO to act in accordance with guidance in CnaG's Management Statement;

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Organisational Chart of Comhairle na Gaelscolaíochta 2022/23



Relationship between Board of Directors and Accounting Officer

The Accounting Officer reports during the year to the Board of Directors. There are also informal arrangements in place which allow further reporting, if required. The Accounting Officer of CnaG is also responsible to the Minister of Education through their permanent secretary and to the Northern Ireland legislative Assembly for the propriety and regularity of use of all resources voted by the Assembly for educational and related purposes. In 2022/23 the Chair of CnaG or Deputy Chair along with the CEO & Accounting Officer and Senior Finance, Personnel and Administration Officer met with the Permanent Secretary (DE) at Governance and Accountability Review (GAR) meetings twice in May and November 2022.

Compliance with Corporate Performance Code

I can confirm that throughout 22/23, CnaG continued to comply with the Corporate Governance in Central Government Departments Code of Good Practice NI 2013.

Conflicts of Interest

Comhairle na Gaelscolaíochta understands and accepts the potential risks to the organisation as a result of Conflicts of Interests. We are particularly aware, in the context of a relatively small Irish language community, that those risks are heightened for an organisation such as ours. As such, CnaG records Conflicts of Interest at each sub-committee and board meeting, it is a standing item on the Board Agenda, and Directors leave the meeting when any discussion is taking place which may lead to a conflict of Interest.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Assessment of Board Performance

The Board carried out a self-assessment Board Effectiveness Review back in April 2019. The review gauged the level of effectiveness of Board members in a range of areas and recorded their self-assessment of their performance.

A further review was due to take place during 22/23. However, owing to the fact that the board has been unable to appoint a permanent Chair, this assessment has not been completed during this financial year. IMIE team have contacted the Acting Chair in relation to this and he has disseminated this pro-forma to all board members with a view to facilitating further discussion and gathering of data at the next meeting on 22 June 2023. This discussion did not take place in April due to agenda being heavily focussed on implications of budget cuts and the review/approval of TOR for sub-committees.

Other methods to assess ongoing effectiveness of the Board include:

- Record of attendance by Directors and Board and Subcommittee meetings and a report on the same.
- Assurances to the Audit and Risk Management Committee via Internal Audit reports.

Attendance carried out in 2022/23

The attendance at both Board and Sub-Committee meetings were monitored throughout the year with the following attendance levels:

Board Meetings:

Meeting dates	07/04/22	23/06/22 AGM	23/06/22	06/10/22	30/11/22 EGM	02/02/23
Number of directors present	10	8	8	8	6	6

Development Sub-Committee:

Directors - Dates	16/06/22	04/10/22	25/01/23
N Ó Catháin	1	1	1
Á Andrews	0	0	0
P Ó Mianáin	1	1	1
Paul O'Doherty	1	1	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Attendance carried out in 2022/23 (Cont'd)

Education Sub-Committee:

Directors - Dates	15/06/22	13/09/22	24/01/23	28/03/23
G Mac Ádhaimh	1	0	N/A	N/A
D Ua Bruadair	1	1	0	1
Á Andrews	0	1	0	1
T Rogan	1	0	1	0
J Ní Fhearghúsa	1	0	1	1
O Flanagan	N/A	N/A	N/A	1

Policy & Advocacy Sub-Committee:

Directors - Dates	12/09/21	16/01/23
P Ó Tiarnaigh	1	1
D Holder	0	1
Áine Andrews	1	0
J Ní Fhearghúsa	N/A	N/A

Finance, Administration and Personnel Sub-Committee:

Directors - Dates	08/06/22	22/09/22	26/01/23	23/03/23
G Mac Ádhaimh	1	1	N/A	N/A
S Ó Coinne	0	0	1	1
Niall Ó Cathain	0	1	1	1
Paul O'Doherty	N/A	N/A	N/A	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Attendance carried out in 2022/23 (Cont'd)

Audit and Risk Management Committee:

Directors - Dates	22/09/22	23/06/22	23/03/23
G Mac Ádhaimh	1	1	N/A
S Ó Coinne	1	1	1
J Ní Fhearghúsa	N/A	1	1
P O'Doherty	1	1	1

Review of Board and Committee Agendas and Meeting Schedule

In the previous year the Board agreed a reviewed timetable for Board meetings throughout the year whereby each committee would meet two weeks in advance of each full Board Meeting. Owing to the reconstitution of sub-committees and the change of board membership, Board and Sub-Committees will review TOR and standing agendas to ensure consistency of approach, concentration on key issues and proper consideration of potential conflicts of interests at all meetings in the 20-30 March 2023 cycle.

Attendance at board meetings is a standard item at each board meeting where attendance is assessed and, where appropriate, the following actions should be followed:

- After missing 3 consecutive meetings CEO is asked to contact the board member regarding attendance when a valid excuse had been accepted by the Board.
- After missing 4 consecutive meetings a letter regarding attendance is issued to the board member by the Chair;
- After missing 5 consecutive meetings the Board will be asked to consider the continued membership on the board of the absent board member.
- A full report on attendance at Board and Committee meetings to be given to the Board at the end of the year.

Some actions were required under these provisions in the year 2022/23. Director Attendance:

Review of Board and Committee Agendas and Meeting Schedule (Cont'd) (To be completed during the 20-30 March 2023 cycle).

During the course of the year, the Chair was pleased about attendance levels and did not note any significant attendance issues. The continued use of zoom allowed members a greater flexibility in order to attend. Full board meetings continue to operate on a hybrid basis.

All board members remain committed to their roles on the Board and wish to continue in that capacity.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Individual appraisals of board members:

The previous Chair had intended to carry out the appraisals but did not get a chance to do this prior to his resignation in October 2022. The Acting Chair has been informed of the need to conduct this exercise and this will be addressed in the new financial year.

Range and quality of data used by the Board.

The range and quality of the data received by the Board in 2022/23 was as follows:

- Bi-monthly oral board meeting reports by chairs of subcommittees;
- Bi-monthly minutes of subcommittee meetings;
- Bi-monthly reports from CEO;
- Business plan progress reports by CEO;
- Bi-monthly approval of reports on CnaG's accounts;
- Submissions to consultations;
- Professional advice on HR legal matters;
- Relevant documentation/reports issued by CnaG's senior management team;
- Bi-monthly financial reports.

Board assessment and scrutiny at board and subcommittee level ensures that the quantity and quality of data is broadly in line with the needs of the Board which can be amended at the request of the Board. The data provided to the Board during the 2022/23 year was routinely and formally assessed and scrutinised at each board and committee meeting. Comments on quality and quantity, where appropriate, were reflected in board meeting minutes. Further assurances were also sought from the Audit and Risk Management Committee and from CnaG's Internal Auditors. CnaG's Chair, the Senior Finance, Personnel and Administration Officer also attended Governance and Accountability meetings in 2022/23 along with the CEO/Accounting Officer.

Ministerial Directions

No Ministerial Directions were issued in 2022/23.

Audit and Risk Management Committee.

During 2022/23 the Audit and Risk Management Committee with currently 4 members held 3 meetings. The annual audit for 2022/23 was agreed in 21 June 2022 and initiated in July 2022.

Corporate Risk Register 2022/23

The risk register format following the Department's layout has been implemented with regular reviews carried out during the year. The risk register is reviewed at Audit and Risk management meetings and discussed and approved by the Board.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Internal Control and Upcoming Risks Identified

The internal control system includes clearly defined reporting lines and authorisation procedures, a comprehensive budgeting and monthly reporting system, and written policies and procedures. In addition to a wide range of internal audit reports, senior management also receive assurance from other sources including third party reviews, financial control reviews, external audit reports, and risk and control self-evaluations. Internal Audit also promotes best practice in risk management processes to ensure delivery of CnaG's objectives.

CnaG has in place internal control and risk management systems for financial reporting with additional controls which included a detailed budgeting process with the budget being approved by the Administration, Finance and Personnel Subcommittee which is also reported to the Board of Directors at each Board meeting. Forecasts for the year are reported bi-monthly. Finance/Management and Governance Issues are reported on directly to DE officials via GAR meetings on a regular basis throughout the year.

New Risks

The CRR has been reviewed during 2022/23 by the Board and by Senior Managers. The CRR is reviewed 3 times a year, following Internal Audit meetings. The latest risks recognised haven't changed significantly from the previous period but new emerging risks identified as follows:-

1. Appointment of a permanent Chair;
2. Successful recruitment of a permanent CEO;
3. Lack of HR specialist support services internal to the organisation

Non-compliance Issue

A number of Business Cases required retrospective approval due to an oversight on the part of the organisation and a gap in financial planning. Three business cases in total were identified in September 2022: Panel of Associates; Staffing (An additional advisory officer was appointed to cover a period of sick leave); The purchase of Commercial insurance without prior approval from DoF from 2016.

1 and 2 have now been resolved and internal approval has been given with copies of internal business cases provided to IMIE Sponsor branch in DE.

IMIE continues to work with us to resolve number 3 with advice from DE's Economic Advisory Unit and Finance teams.

IMIE Team and the Permanent Secretary have been aware of these issues since their discovery.

Internal Audit Reports

On the basis of the Internal Audit work undertaken within the organisation, and the individual opinion provided for each assignment, the Head of Internal Audit considers that an overall satisfactory opinion is appropriate for CnaG for 2022/23 and was able to provide a 'satisfactory' level of assurance to the Accounting Officer on the organisations governance, risk management and internal control system.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Health and Safety

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all of its duties under health and safety legislation.

Lapses in Protective Security

There were no instances of such lapses in year 2022/23.

The aim of this statement is to ensure that information is provided as to how governance within CnaG has worked during 2022/23. CnaG will continue to ensure that it adheres to organisational needs and governance guidelines throughout 2023/24.

Government Funding Database

CnaG can confirm that information held by the organisation has been updated and entered into the Government Funding Database.

As the Chief Executive and Accounting Officer for CnaG, I can confirm that the Governance Statement has been formally reviewed by the Audit and Risk Assurance Committee, that it is complete and accurately reflects the latest assessment of the state of governance within CnaG.



MS M THOMASSON
Accounting Officer

22 June 2023

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA

OPINION

We have audited the financial statements of Comhairle na Gaelscolaíochta (the 'charitable company') for the year ended 31 March 2023 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR QUALIFIED OPINION ON REGULARITY

As described in note 29 of the financial statements the charity did not obtain appropriate approval on renewal of commercial insurance cover.

QUALIFIED OPINION ON REGULARITY

Except for the matter described in the previous paragraph, in our opinion, in all material respects the expenditure and income has been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in the regard.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

OPINION ON OTHER MATTERS

In our opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Government Financial Reporting Manual;
- information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with the applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit; or
- The Governance Statement does not reflect compliance with the Department of Finance's guidance.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Report of the Directors, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

**EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING
IRREGULARITIES, INCLUDING FRAUD**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
- Detecting and responding to the risks of fraud and whether they have and knowledge of any actual, suspected or alleged fraud; and
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2016, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

AUDIT REPONSE TO RISKS IDENTIFIED

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

USE OF OUR REPORT

This report is made solely to the Company's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

22 June 2023

Mr Nigel Moore FCA
(Senior Statutory Auditor)
For and on behalf
GM^cG BELFAST
Chartered Accountants &
Statutory Auditor

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2023**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2023 £	Total Funds 2022 £
Income from					
Donations and legacies	3	640,000	-	640,000	635,090
Investment income	4	(20,000)	-	(20,000)	(25,000)
Charitable activities	5	-	275,513	275,513	260,653
Other income	6	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>
Total income		<u>620,063</u>	<u>275,513</u>	<u>895,576</u>	<u>870,743</u>
Expenditure on					
Charitable activities	7	<u>730,830</u>	<u>282,848</u>	<u>1,013,678</u>	<u>999,168</u>
Total expenditure		<u>730,830</u>	<u>282,848</u>	<u>1,013,678</u>	<u>999,168</u>
Net expenditure before other gains and losses	10	(110,767)	(7,335)	(118,102)	(128,425)
Actuarial gain in respect of defined benefit pension scheme	13	<u>945,000</u>	<u>-</u>	<u>945,000</u>	<u>558,000</u>
Net movement in funds		834,233	(7,335)	826,898	429,575
Reconciliation of funds					
Total funds at 1 April 2022		<u>(766,763)</u>	<u>23,805</u>	<u>(742,958)</u>	<u>(1,172,533)</u>
Total funds at 31 March 2023	18/19	<u>67,470</u>	<u>16,470</u>	<u>83,940</u>	<u>(742,958)</u>

All of the activities of the charitable company are classed as continuing.

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**BALANCE SHEET
As at 31 March 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	14	16,530	24,126
CURRENT ASSETS			
Debtors	15	8,241	8,743
Cash at bank and in hand		<u>38,285</u>	<u>86,966</u>
		46,526	95,709
CREDITORS: Amounts falling due within one year	16	<u>(24,116)</u>	<u>(72,793)</u>
NET CURRENT ASSETS		<u>22,410</u>	<u>22,916</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		38,940	47,042
DEFINED BENEFIT PENSION SCHEME ASSET/(LIABILITY)	13	<u>45,000</u>	<u>(790,000)</u>
NET ASSETS/(LIABILITIES)		<u>83,940</u>	<u>(742,958)</u>
CHARITY FUNDS			
Restricted income funds	18	<u>16,470</u>	<u>23,805</u>
Unrestricted funds:-			
Unrestricted funds excluding pension liability		22,470	23,237
Pension Reserve		<u>45,000</u>	<u>(790,000)</u>
Total unrestricted income funds	19	<u>67,470</u>	<u>(766,763)</u>
TOTAL FUNDS		<u>83,940</u>	<u>(742,958)</u>

These financial statements were approved and authorised for issue by the directors on 22 June 2023 and were signed on their behalf by:



MR S Ó COINNE
Director



MR P M O'DOHERTY
Director

Company Registration Number – NI039115

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF CASH FLOWS
For the year ended 31 March 2023**

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash used in operating activities	27	<u>(48,681)</u>	<u>57,336</u>
Cash flows from investing activities:			
Interest receivable		-	-
Purchase of property, plant and equipment		<u>-</u>	<u>(15,098)</u>
Net cash used in investing activities		<u>(48,681)</u>	<u>(15,098)</u>
Change in cash and cash equivalents in the year		(48,681)	42,238
Cash and cash equivalents brought forward		<u>86,966</u>	<u>44,728</u>
Cash and cash equivalents carried forward	28	<u>38,285</u>	<u>86,966</u>

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023**

1. NATURE OF ORGANISATION

The principal activity of Comhairle na Gaelscolaíochta is to promote, facilitate and encourage Irish-medium education. The charity is a company limited by guarantee incorporated in Northern Ireland. The charity's principal place of business is its registered office at Áras na bhFál, 202 Bóthar na bhFál, Béal Feirste, BT12 6AH.

2. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern, therefore the financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Comhairle na Gaelscolaíochta meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FREM) and those issued by the Department of Finance and Personnel in so far as those requirements are appropriate.

Statement of Cash Flows

Under FRS 102, cash flows are required to be shown separately for three categories only, namely, operating, investing and financing. The statement of cash flow reconciles to cash and cash equivalents. Cash and cash equivalents are defined in FRS 102 as "cash on hand and demand deposits and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value".

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities or equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Staff costs and overhead expenses are allocated on an appropriate basis, such as time spent on those activities or floor space occupied by those activities.

(i) Charitable activities

This comprises all resources applied by the charity in undertaking its work to meet its charitable activities and includes both direct costs and support cost relating to these activities.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

(ii) Governance costs

This includes the cost of governance arrangements which relate to the general running of the charity.

Operating leases

Annual rentals for assets financed by operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Employee Benefits

Through the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) the charity operates a pension scheme providing benefits based on final or average pensionable salary for certain employees.

The charity's share of any surplus/deficit on NILGOSC is recognised as an asset/liability on the Balance Sheet. Changes to the asset/liability are charged to the Statement of Financial Activities (SOFA) as appropriate.

Tangible fixed assets

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost, less estimated residual value of tangible fixed assets over the expected useful economic lives of the assets concerned. The annual rates and bases used for this purpose are:

Fixtures, fittings and equipment - 25% straight line

Fund accounting

The charity has two types of funds for which it is responsible, and which require separate disclosure. These are as follows:

(i) Restricted income funds

Represents grants, donations and other income received which are for specific purposes as laid down by the donor. Such purposes are within the overall aims of the charity.

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

2. ACCOUNTING POLICIES (Cont'd)

(ii) Unrestricted income funds

General funds

Represents funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Pension reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

Taxation

As a charity, the company is not liable to either Income Tax or Corporation Tax.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of Financial Activities in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following are the company's key sources of estimation uncertainty:

Defined Benefit Pension Scheme – The actuarial valuations are based on certain assumptions as detailed in Note 13.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations	-	-	-	90
Department of Education	<u>640,000</u>	<u>-</u>	<u>640,000</u>	<u>635,000</u>
	<u>640,000</u>	<u>-</u>	<u>640,000</u>	<u>635,090</u>

During the year £640,000 was received from Department of Education. In 2022, £620,090 of the income from donations and legacies was unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	-	-	-	-
Other finance income	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(25,000)</u>
	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(25,000)</u>

In 2022, all of the investment income was unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants receivable				
Altram	-	-	-	-
Foras na Gaeilge	-	29,983	29,983	30,000
Department of Education	<u>-</u>	<u>245,530</u>	<u>245,530</u>	<u>230,653</u>
	<u>-</u>	<u>275,513</u>	<u>275,513</u>	<u>260,653</u>

The charity has only one principal activity, being the promotion of Irish-Medium Education.

In 2022, all of the income from charitable activities was restricted funds.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Barclays	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>
	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2023 £	Depreciation 2023 £	Other Costs £	Total 2023 £	Total 2022 £
Promotion of Irish-Medium Education	607,897	7,596	386,142	1,001,635	988,268
Expenditure on governance	<u>-</u>	<u>-</u>	<u>12,043</u>	<u>12,043</u>	<u>10,900</u>
	<u>607,897</u>	<u>7,596</u>	<u>398,185</u>	<u>1,013,678</u>	<u>999,168</u>

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Audit and accountancy fees	8,848	-	8,848	7,795
Internal audit	3,195	-	3,195	3,105
Directors' travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>12,043</u>	<u>-</u>	<u>12,043</u>	<u>10,900</u>

9. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Programmes	694,520	282,848	977,368	957,450
Support costs	<u>24,267</u>	<u>-</u>	<u>24,267</u>	<u>30,818</u>
	<u>718,787</u>	<u>282,848</u>	<u>1,001,635</u>	<u>988,268</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

10. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2023	2022
	£	£
Depreciation	7,596	4,942
Auditors remuneration:		
- audit of the financial statements	6,000	6,000
- other services	2,848	1,795
Internal audit	3,195	3,105
Operating lease costs:		
- other assets	<u>23,000</u>	<u>23,000</u>

11. STAFF COSTS

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	402,080	375,781
Social security costs	39,214	34,647
Pension costs	<u>166,603</u>	<u>185,494</u>
	<u>607,897</u>	<u>595,922</u>

The average monthly number of employees was 11 (2022 - 10) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2023	2022
Number of staff	<u>11</u>	<u>10</u>

One employee received remuneration of more than £60,000 during the year (2022 – 1).

Remuneration in respect of key management personnel was £67,491 during the year.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

12. DIRECTORS' REMUNERATION

The Directors received no remuneration during the year.

No Directors (2023 – nil) were reimbursed for travel costs during the year (2022 – nil).

13. PENSIONS

The disclosures below relate to the liabilities within the Northern Ireland Local Government Officers' Superannuation Pension Fund (the "Fund") which is part of the Local Government Pension Scheme ("the LGPS").

In accordance with Financial Reporting Standards, disclosure of certain information concerning assets, liabilities, income and expenditure relating to this pension scheme is required.

Contributions for the Accounting Period ended 31 March 2024

The Employer expects to pay regular contributions to the Fund, together with any payments to beneficiaries under the unfunded schemes, for the accounting period ended 31 March 2024 of £77,000.

Additional contributions may also become due in respect of any employer discretions to enhance members' benefits in the fund over the next accounting period.

Assumptions

The last full actuarial valuation of pension liabilities was as at 31 March 2019. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the actuary in updating the latest valuation of the fund for FRS 102 purposes were:

Principal Financial Assumptions (% per annum)

	31 March 2023	31 March 2022
Discount rate	4.7	2.7
CPI price inflation	2.7	2.9
Pension increases	2.7	2.9
Pension accounts revaluation date	2.7	2.9
Salary increases	4.2	4.4

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

Mortality Assumptions

The mortality assumptions were based on the recent actual mortality experience of members within the fund and allow for expected future mortality improvements.

Post Retirement Mortality (retirement in normal health)	31 March 2023	31 March 2022
Males		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	22.2	21.9
Member aged 45 at accounting date	23.2	23.3
Females		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	25.0	25.1
Member aged 45 at accounting date	26.0	26.5

Commutation

31 March 2023

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

13. PENSIONS (Cont'd)

31 March 2022

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

Asset Allocation

The approximate split of assets for the fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below.

	Asset split at 31 March 2023 (%)	Asset split at 31 March 2022 (%)
Equities	40.0	42.9
Property	11.2	10.0
Government Bonds	20.6	24.7
Corporate Bonds	3.0	2.2
Multi Asset Credit	13.3	13.1
Cash	6.5	4.0
Other	<u>5.4</u>	<u>3.1</u>
Total	<u>100.0</u>	<u>100.0</u>

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2023 £M's	Value as at 31 March 2022 £M's
Fair value of assets	2.635	2.840
Present value of funded liabilities	(2.590)	(3.630)
Present value of unfunded liabilities	<u>0.000</u>	<u>0.000</u>
Pension asset/(liability) recognised on the Balance Sheet	<u>0.045</u>	<u>(0.790)</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Analysis of the SOFA Charge		
Current service cost	0.166	0.184
Past service cost	0.000	0.000
Interest cost	0.020	0.025
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.186</u>	<u>0.209</u>

Change to the Fair Value of Liabilities during the Accounting Period

Opening present value of liabilities	3.630	3.794
Current service cost	0.166	0.184
Interest cost	0.098	0.080
Contributions by participants	0.027	0.025
Actuarial (gains)/losses on liabilities	(1.294)	(0.418)
Net benefits paid out of the fund	(0.037)	(0.035)
Past service cost	<u>0.000</u>	<u>0.000</u>
Closing value of liabilities	<u>2.590</u>	<u>3.630</u>

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Opening fair value of assets	2.840	2.585
Expected return on assets	0.078	0.055
Actuarial (losses)/gains on assets	(0.349)	0.140
Contributions by the employer	0.076	0.070
Contributions by participants	0.027	0.025
Net benefits paid out	<u>(0.037)</u>	<u>(0.035)</u>
Closing fair value of assets	<u>2.635</u>	<u>2.840</u>

Actual Return on Assets

Expected return on assets	0.078	0.055
Actuarial (losses)/gains on assets	<u>(0.349)</u>	<u>0.140</u>
Actual return on assets	<u>(0.271)</u>	<u>0.195</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Analysis of Amounts Recognised in the SOFA		
Asset (losses)/gains arising during the period	(0.349)	0.140
Liability gains arising during the period	<u>1.294</u>	<u>0.418</u>
Total actuarial gains	<u>0.945</u>	<u>0.558</u>
History of Experience Gains and Losses		
Experience (losses)/gains on assets	(0.349)	0.140
Percentage of assets	13.24%	4.9%
Experience gains on liabilities	1.294	0.418
Percentage of the present value of the liabilities	49.96%	11.5%

The Department of Education acts as guarantor in relation to CnaG's pension liability.

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2022	<u>47,716</u>
At 31 March 2023	<u>47,716</u>
Depreciation	
At 1 April 2022	23,590
Charge for the year	<u>7,596</u>
At 31 March 2023	<u>31,186</u>
Net Book Value	
At 31 March 2023	<u>16,530</u>
At 31 March 2022	<u>24,126</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

15. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	<u>8,241</u>	<u>8,743</u>

16. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>24,116</u>	<u>72,793</u>

17. COMMITMENTS UNDER OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases as set out below.

	2023		2022	
	Land and Buildings £	Other items £	Land and Buildings £	Other items £
Expiry Date:				
Within 1 year	23,000	-	23,000	-
Within 1 to 5 years	<u>40,250</u>	<u>-</u>	<u>63,250</u>	<u>-</u>
	<u>63,250</u>	<u>-</u>	<u>86,250</u>	<u>-</u>

The disclosure relates to the lease on the charity's premises, which expires in January 2026. The charity has an option to terminate the lease by giving at least three months' notice.

COMHAIRLE NA GAELSCOLAÍOCHTA
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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

18. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming Resources £	Outgoing Resources £	Transfers to/(from)	Balance at 31 Mar 2023 £
Department of Education					
- Capital grant	23,742	-	(7,596)	-	16,146
Foras na Gaeilge	63	29,983	(29,722)	-	324
Department of Education – Irish- medium Pre-schools	-	175,130	(175,130)	-	-
Department of Education – Irish Medium Fair Start Funding	-	70,400	(70,400)	-	-
	<u>23,805</u>	<u>275,513</u>	<u>(282,848)</u>	<u>-</u>	<u>16,470</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers to/(from) £	Balance at 31 Mar 2023 £
General Funds	23,237	640,063	(640,830)	-	-	22,470
Pension Reserve	<u>(790,000)</u>	<u>(20,000)</u>	<u>(90,000)</u>	<u>945,000</u>	<u>-</u>	<u>45,000</u>
	<u>(766,763)</u>	<u>620,130</u>	<u>730,830</u>	<u>945,000</u>	<u>-</u>	<u>67,470</u>

20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 18)

(a) Department of Education – Capital Grant

The Department of Education offered capital funding for replacement IT equipment.

(b) Foras na Gaeilge

This was funding awarded from Foras na Gaeilge to support the implementation of a marketing strategy for Irish Medium Education.

(c) Department of Education – Irish-medium Pre-schools

The Department of Education offered funding to enable interim support arrangements for a project in relation to Irish-Medium pre-schools.

(d) Department of Education – Irish-medium Fair Start

The Department of Education offered funding to provide additional focused support for the Irish Medium sector in the form of educational resources, initial teacher education, TPL and leadership training.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

**20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES
(CONT'D)**

(ii) Unrestricted Funds (Note 19)

(a) General Fund

This fund is the result of the charity's strategic objective to establish reserves to provide sufficient funds to cover any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the charity cease to operate.

(b) Pension Reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Assets £	Total £
Restricted Income Funds	16,146	324	-	16,470
General Funds	384	22,086	-	22,470
Pension Reserve	-	-	45,000	45,000
Total Funds	16,530	22,410	45,000	83,940

22. RELATED PARTY TRANSACTIONS

The charity receives its core funding from the Department of Education, the sponsoring department of the charity. The amount receivable in the year was £885,530 (2022 - £865,653).

During the year no member of the Board or Management team has undertaken any material transaction with the charity.

23. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2022 – £nil). There were no cash losses written off during the year (2022 - £nil).

24. CONTINGENCIES

A portion of grants received may become repayable should certain conditions under which they were awarded cease to be fulfilled.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

25. LIABILITY OF MEMBERS

Comhairle na Gaelscolaíochta is a company incorporated under guarantee and does not have share capital. The liability of each member is limited to an amount not exceeding £1.

26. EVENTS AFTER THE REPORTING PERIOD

No events occurred between the Balance Sheet date and the date on which these financial statements were authorised for issue that require disclosure.

The Accounting Officer authorised these financial statements for issue on 22 June 2023.

27. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the year	(118,102)	(128,425)
Adjustment for:		
Depreciation charges	7,596	4,942
Interest payable	20,000	25,000
Decrease/(increase) in debtors	502	(336)
(Decrease)/increase in creditors	(48,677)	42,155
Loss on disposal of fixed assets	-	-
Pension service cost in excess of contributions	<u>90,000</u>	<u>114,000</u>
Net cash provided by operating activities	<u>(48,681)</u>	<u>57,336</u>

28. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	<u>38,285</u>	<u>86,966</u>

The charity had no net debt during the year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

29. IRREGULAR SPEND

During the year, a number of business cases required retrospective approval due to an oversight on the part of the organisation and a gap in financial planning. One related to the purchase of commercial insurance without prior approval from DoF from 2016 totalling £13,155. IMIE continues to work with CnaG to resolve this matter, with advice from DE's Economic Advisory Unit and Finance teams. IMIE Team and the Permanent Secretary have been made aware of this.

The amount of the irregular spend in the year was £1,133.

30. GOING CONCERN

The DfE has provided an indicative budget allocation for CnaG for 2023-24 of £623,000 which represents a reduction relative to 2022-23 (£640,000). This will decrease CnaG's ability to meet increasing operational costs and to maintain full-service delivery to the local language sector.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, CnaG will continue to operate for the foreseeable future.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

31. ADDITIONAL DISCLOSURES TO COMPLY WITH FReM

FReM requires Non-Departmental Public Bodies to regard grant-in-aid received as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

If CnaG were to comply with FReM the result of this compliance would be as follows:

Statement of Financial Activities prepared under FReM

	2023 £	2022 £
Income		
Income from:		
Donations and legacies	-	90
Investment income	(20,000)	(25,000)
Charitable activities	275,513	260,653
Other income	<u>63</u>	<u>-</u>
Total income	<u>255,576</u>	<u>235,743</u>
Expenditure on:		
Charitable activities	<u>1,013,678</u>	<u>999,168</u>
Total expenditure	<u>1,013,678</u>	<u>999,168</u>
Net expenditure	(758,102)	(763,425)
Actuarial gains	<u>945,000</u>	<u>558,000</u>
Amount transferred to reserves	<u>186,898</u>	<u>(205,425)</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	(742,958)	(1,172,533)
Grant in aid received in the year	640,000	635,000
Amount transferred to reserves	<u>186,898</u>	<u>(205,425)</u>
Balance at 31 March 2023	<u>83,940</u>	<u>(742,958)</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**MANAGEMENT INFORMATION
For the year ended 31 March 2023**

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 37 to 42**

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023**

	2023 £	2022 £
INCOME FROM		
Donations and legacies	-	90
Department of Education	<u>640,000</u>	<u>635,000</u>
	<u>640,000</u>	<u>635,090</u>
Investments		
Bank interest receivable	-	-
Other finance income	<u>(20,000)</u>	<u>(25,000)</u>
	<u>(20,000)</u>	<u>(25,000)</u>
Charitable Activities		
Altram	-	-
Foras na Gaeilge	29,983	30,000
Department for Communities	-	-
Department of Education	<u>245,530</u>	<u>230,653</u>
	<u>275,513</u>	<u>260,653</u>
Other		
Other income	<u>63</u>	<u>-</u>
	<u>63</u>	<u>-</u>
TOTAL INCOME	<u>895,576</u>	<u>870,743</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2023**

	2023	2022
	£	£
RESOURCES EXPENDED		
Charitable Activities		
Staff costs	593,003	569,082
Staff training	3,711	13,259
Rent	23,000	23,000
Service charges	6,912	6,912
Light & heat	6,813	-
Insurance	1,682	1,875
Repairs & maintenance	1,195	2,602
Computer maintenance	2,925	5,766
Cleaning	300	500
Travelling & subsistence	12,359	5,121
Telephone	4,023	3,910
Postage and stationery	4,518	4,294
Computer costs	703	3,608
Project costs – Department of Education	245,530	230,653
Project costs	29,721	29,937
Project costs - other	-	11,009
Convention costs	25,174	5,150
Translation services	3,210	5,631
Advertising	12,636	27,779
Legal & professional fees	11,890	28,404
Subscriptions	3,775	3,638
Other establishment expenses	733	1,039
Depreciation	7,596	4,942
Loss on Disposal	-	-
Bank charges	<u>226</u>	<u>157</u>
	<u>1,001,635</u>	<u>988,268</u>
Governance Costs		
Audit and accountancy fees	8,848	7,795
Internal audit	3,195	3,105
Directors' travel	<u>-</u>	<u>-</u>
	<u>12,043</u>	<u>10,900</u>
TOTAL RESOURCES EXPENDED	<u>1,013,678</u>	<u>999,168</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023**

	2023	2022
	£	£
CHARITABLE ACTIVITIES		
<i>Costs incurred directly</i>		
Staff costs	583,938	560,560
Staff training	1,856	6,630
Rent	18,400	18,400
Service charges	5,530	5,530
Light & heat	5,450	-
Insurance	1,346	1,500
Repairs & maintenance	956	2,081
Computer maintenance	2,340	4,613
Cleaning	240	400
Travelling & subsistence	11,741	4,865
Telephone	3,218	3,128
Postage and stationery	3,614	3,435
Computer costs	703	3,608
Projects costs	29,721	29,937
Project costs – other	-	11,009
Project costs – Department of Education	245,530	230,653
Convention costs	25,174	5,150
Translation services	3,210	5,631
Advertising	12,636	27,779
Legal & professional	9,512	22,723
Subscriptions	3,775	3,638
Other establishment expenses	656	831
Depreciation	7,596	4,942
Loss on disposal	-	-
Bank charges	<u>226</u>	<u>157</u>
	<u>977,368</u>	<u>957,200</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2023**

	2023	2022
	£	£
<i>Support costs</i>		
Staff costs	9,065	8,522
Staff training	1,855	6,629
Rent	4,600	4,600
Service charges	1,382	1,382
Light & heat	1,363	-
Insurance	336	375
Repairs & maintenance	239	521
Computer maintenance	585	1,153
Cleaning	60	100
Travelling & subsistence	618	256
Telephone	805	782
Postage and stationery	904	859
Legal & Professional	2,378	5,681
Other establishment costs	77	208
Depreciation	-	-
	<u>24,267</u>	<u>31,068</u>
TOTAL CHARITABLE ACTIVITIES	<u>1,001,635</u>	<u>988,268</u>

