

IONTAOBHAS NA GAELSCOLAÍOCHTA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and Grants	2	53,659	2,107,180	2,160,839	616,280
Charitable activities	3	129,113	-	129,113	97,572
Investments	4	453	-	453	169
Other income	5	12,188	-	12,188	-
Total income and endowments		195,413	2,107,180	2,302,593	714,021
<u>Expenditure on:</u>					
Charitable activities	6	241,362	179,116	420,478	424,729
Other	10	-	-	-	31,168
Total resources expended		241,362	179,116	420,478	455,897
Net (expenditure)/income for the year/ Net movement in funds		(45,949)	1,928,064	1,882,115	258,124
Fund balances at 1 April 2022		1,564,245	180,972	1,745,217	1,487,093
Fund balances at 31 March 2023		1,518,296	2,109,036	3,627,332	1,745,217

IONTAOBHAS NA GAELSCOLAÍOCHTA

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		2,532,438		2,586,190
Approved expenditure on school buildings	13		-		490,236
Investment properties	14		266,392		266,392
			<u>2,798,830</u>		<u>3,342,818</u>
Current assets					
Debtors	15	33,860		125,304	
Cash at bank and in hand		2,739,119		291,997	
			<u>2,772,979</u>	<u>417,301</u>	
Creditors: amounts falling due within one year	16	(141,614)		(172,846)	
Net current assets			<u>2,631,365</u>		<u>244,455</u>
Total assets less current liabilities			<u>5,430,195</u>		<u>3,587,273</u>
Creditors: amounts falling due after more than one year	17		(1,802,863)		(1,842,056)
Net assets			<u><u>3,627,332</u></u>		<u><u>1,745,217</u></u>
Income funds					
Restricted funds	19		2,109,036		180,972
Unrestricted funds	18		1,518,296		1,564,245
			<u>3,627,332</u>		<u>1,745,217</u>

The accounts were approved by the Trustees on 11/1/24

P. Ó Ceallaigh

Mr P Ó Ceallaigh
Cisteoir

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102); the Statement of Recommended Practice applicable to Charities (Charities SORP FRS 102) and the requirements of the Charities Act (Northern Ireland) 2008.

The accounts are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Iontaobhas Na Gaelscolaíochta meets the definition of a public benefit entity under FRS 102.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Due to the Trust's main source of income being from rental income and government funding, it's deemed that there is no going concern issue.

Impact of Covid-19

At the date of signing, the Trust has continued to efficiently run throughout the Covid-19 pandemic with little disruption to available funding.

1.3 Incoming resources

Incoming resources represents funding from various statutory agencies, voluntary donations and rental income.

Income from government and other grants, whether capital or revenue is recognised when the Trust has entitlement to the funds and any performance conditions have been met. It is probable that income will be received, the amount can be measured reliably and is not deferred. Cash donations are recognised on receipt.

Income from charitable activities includes rental income which is accounted for on the accruals basis. Rental income includes payments from the Education Authority Northern Ireland for renting the accommodation of Irish Language schools, and payments from tenants of the property at 145 Falls Road, Belfast and 200-202 Falls Road, Belfast.

Investment income relates to bank interest received.

1.4 Resources expended

Resources expended are accounted for on an accruals basis and are included in the Statement of Financial Activities for the period in which they relate to.

Charitable activities includes expenditure in the furtherance of its charitable objectives, and includes expenditure on schools by way of grants for financial support and accommodation, staff costs and support costs in relation to these activities and the Trust.

Governance costs include those incurred in the governance of the Trust and are primarily associated with constitutional, statutory and strategic matters.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	20% reducing balance
Computers	33.3% reducing balance

No depreciation is charged in the year that buildings are acquired/constructed. All other asset types are depreciated in the year they are acquired.

1.6 Investment properties

The Freehold property at 142-144 Falls Road, Belfast, held on 1st April 2021 has been reclassified under FRS 102 section 16, Investment Properties, under tangible fixed assets as the Trust identified that it is held for the purpose of generating rental income.

1.7 Financial instruments

Basic financial assets

Basic financial assets, including rental and other debtors and cash and bank balances are recognised at transaction price.

Basic financial liabilities

Basic financial liabilities, including payables, are recognised at transaction price.

Other liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to pay out resources.

1.8 Retirement benefits

The Trust operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Trust. The annual contributions payable are charged to the Statement of Financial Activities.

1.9 Investment in School Buildings

The costs of purchases of sites for and the construction of school buildings are capitalised to the extent that they are expected to be recovered on receipt of grant aid from the Department of Education. In the opinion of the Trustees, the investments in school buildings do not fall within the definition of investment properties as outlined in FRS 102. Until the buildings have been vested by the Department and expenditure reimbursed, costs are recognised on the balance sheet as land and buildings under fixed assets.

Expenditure not recovered from the Department of Education when the buildings are vested is charged to the Statement of financial activities in the year the vesting occurs.

As the Trustees expect full reimbursement from the Department of Education for all expenditure incurred, no depreciation is provided on the investment in school buildings.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Government grants

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on the submission of a valid claim for payment.

Government grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the relevant assets by equal installments. In the current year, deferred income has been released and depreciation is charged in the year of completion.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Iontaobhas na Gaelscolaíochta has been awarded a total grant of £1,579,698 under the Social Investment Fund Programme, £285,452 from An Ciste Infheistíochta Gaeilge and £94,485 from the Department for Communities towards the construction of the Áras na bhFál building at 200 - 202 Falls Road, Belfast.

2 Donations and Grants

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	370	-	370	280,829
TACA	50,289	-	50,289	76,451
Ciste Infheistíochta	3,000	-	3,000	-
Accommodation fund	-	2,107,180	2,107,180	259,000
	<u>53,659</u>	<u>2,107,180</u>	<u>2,160,839</u>	<u>616,280</u>
For the year ended 31 March 2022	<u>276,701</u>	<u>339,579</u>		<u>616,280</u>

3 Charitable activities

	2023 £	2022 £
Charitable rental income	87,720	42,968
Other income	41,393	54,604
	<u>129,113</u>	<u>97,572</u>

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	2023	2022
	£	£
Bank interest receivable	453	169

5 Other income

	2023	2022
	£	£
Surplus on vesting of schools	12,188	-

6 Charitable activities

	2023	2022
	£	£
Staff costs	135,438	125,624
Grant funding of activities (see note 7)	3,000	10,000
Share of support costs (see note 8)	288,894	264,825
Share of governance costs (see note 8)	(6,854)	24,280
	<u>420,478</u>	<u>424,729</u>
Analysis by fund		
Unrestricted funds	241,362	
Restricted funds	<u>179,116</u>	
	<u>420,478</u>	
For the year ended 31 March 2022		
Unrestricted funds		179,372
Restricted funds		<u>245,357</u>
		<u>424,729</u>

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Grants

	2023 £	2022 £
Expenditure on schools	<u>3,000</u>	<u>10,000</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Depreciation	53,752	-	53,752	58,038	
Administration expenses	8,509	-	8,509	14,688	
Travel and subsistence	2,253	-	2,253	1,986	
Premises expenses	78,948	-	78,948	28,655	
Bank interest	315	-	315	244	
Accommodation fund expenditure	145,117	-	145,117	161,214	
Audit fees	-	3,180	3,180	3,000	Governance
Legal and professional	-	(10,034)	(10,034)	21,280	Governance
	<u>288,894</u>	<u>(6,854)</u>	<u>282,040</u>	<u>289,105</u>	
Analysed between					
Charitable activities	<u>288,894</u>	<u>(6,854)</u>	<u>282,040</u>	<u>289,105</u>	

Governance costs includes payments to the auditors of £3,180 (2022- £3,000) for audit fees and preparation of financial statements.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Staff costs and emoluments

Number of employees

The average monthly number employees during the year was: 3 (2022: 3).

	2023 Number	2022 Number
Full-time employees	3	3
Employment costs	2023	2022
	£	£
Wages and salaries	110,568	100,966
Social security costs	7,587	6,829
Other pension costs	17,283	17,829
	<u>135,438</u>	<u>125,624</u>

Pilib O Ruanaidh was the only employee whose salary exceeded £60,000 this year.

No trustees received remuneration or expenses from the Trust during the year or previous years.

10 Other

	2023	2022
	£	£
Net loss on disposal of tangible fixed assets	-	31,168

11 Taxation

The Trust is a registered charity and as such is entitled to certain exemptions on income and profits from its investments and charitable activities, if these profits are applied for charitable purposes. The Trust is registered with the Charities Commission Northern Ireland (NIC 100147).

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2022	2,685,070	17,091	7,709	2,709,870
At 31 March 2023	2,685,070	17,091	7,709	2,709,870
Depreciation and impairment				
At 1 April 2022	99,134	16,837	7,709	123,680
Depreciation charged in the year	53,701	51	-	53,752
At 31 March 2023	152,835	16,888	7,709	177,432
Carrying amount				
At 31 March 2023	2,532,235	203	-	2,532,438
At 31 March 2022	2,585,936	254	-	2,586,190

13 Approved expenditure on school buildings

	Balance at 1 April 2022	Additions	Disposals	Fund adjustments	Balance at 31 March 2023
	£	£	£	£	£
Bunscoil an Traonaigh	302,016	-	(311,874)	9,858	-
Scoil an Droichid	188,220	-	(190,550)	2,330	-
	490,236	-	(502,424)	12,188	-

14 Investment property

	2023 £
Fair value	
At 1 April 2022 and 31 March 2023	266,392

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	18,097	18,917
Other debtors	12,320	106,000
Prepayments and accrued income	3,443	387
	33,860	125,304

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	17	39,193	39,193
Trade creditors		92,834	127,863
Other creditors		1,000	-
Accruals and deferred income		8,587	5,790
		<u>141,614</u>	<u>172,846</u>

17 Deferred income

	2023 £	2022 £
Arising from government grants	1,802,863	1,842,056
Other deferred income	39,193	39,193
	<u>1,842,056</u>	<u>1,881,249</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Current liabilities	39,193	39,193
Non-current liabilities	1,802,863	1,842,056
Total deferred income	<u>1,842,056</u>	<u>1,881,249</u>

Deferred income represents government grants received towards capital projects. The deferred income will be released to the Statement of Financial Activities in line with the depreciation rates applied to the relevant properties.

In the current year, deferred income for the building has been released in line with depreciation charged.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Unrestricted funds

	Movement in funds			Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	
Trust fund	1,564,245	195,413	(241,363)	1,518,295
	<u>1,564,245</u>	<u>195,413</u>	<u>(241,363)</u>	<u>1,518,295</u>

DENI

The DENI fund represents proceeds received from the Department of Education for the vesting of schools. This money can be used by the Trust to pursue its objectives and is not a restricted fund. It has therefore been held within the Trust fund.

19 Restricted funds

The income funds of the Trust include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	
McKiernan fund	34,699	-	(4,000)	30,699
DENI - Accommodation fund	116,273	2,107,180	(145,116)	2,078,337
Languages capital fund	30,000	-	(30,000)	-
	<u>180,972</u>	<u>2,107,180</u>	<u>(179,116)</u>	<u>2,109,036</u>

Accommodation fund

The Accommodation fund is a fund which was awarded by the Department of Education in 2010 to enable Iontaobhas na Gaelscolaíochta to provide assistance for the accommodation and building costs across the developing Irish Medium Sector. The balance at 31st March represents the unspent balance of the accommodation fund.

The expenditure is reviewed by the Department and on approval will be repaid to Iontaobhas na Gaelscolaíochta to allow it to reinvest in other similar projects. Ultimately the fund or any part not spent is repayable to the Department. Within the year, the Trust received £1,812,000 as a top up to the accommodation fund, and a total of £295,180 as reimbursements for the two schools which were vested.

McKiernan fund

The McKiernan fund was set up to provide bursaries to former Coláiste Feirste pupils, to assist Coláiste Feirste pupils to go to the Gaeltacht and to support Irish medium playgroups.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Restricted funds

(Continued)

Languages Capital Fund

This grant was awarded in 2021/2022 to aid in the repairs and improvements to 199 Falls Road. It was fully expended this year.

IONTAOBHAS NA GAELSCOLAÍOCHTA

RÁITEAS AR GHNÍOMHAÍOCHTAÍ AIRGEADAIS LENA nÁIRÍTEAR CUNTAS IONCAIM AGUS CAITEACHAIS

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

	Nótaí	Cistí Neamhsrianta £	Cistí Srianta £	Iomlán 2023 £	Iomlán 2022 £
<u>Ioncam agus dearlaicí ó:</u>					
Tabhartais agus Deontais	2	53,659	2,107,180	2,160,839	616,280
Gníomhaíochtaí carthanachta	3	129,113	-	129,113	97,572
Infheistíochtaí	4	453	-	453	169
Ioncam eile	5	12,188	-	12,188	-
		<hr/>	<hr/>	<hr/>	<hr/>
Ioncam agus dearlaicí iomlána		195,413	2,107,180	2,302,593	714,021
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Caiteachas ar:</u>					
Gníomhaíochtaí carthanachta	6	241,362	179,116	420,478	424,729
Eile	10	-	-	-	31,168
		<hr/>	<hr/>	<hr/>	<hr/>
Méid iomlán acmhainní caite		241,362	179,116	420,478	455,897
		<hr/>	<hr/>	<hr/>	<hr/>
Ioncam glan/(caiteachas) don bhliain/ Glanghluaiseacht i geistí		(45,949)	1,928,064	1,882,115	258,124
Iarmhéid na geistí ar 1 Aibreán 2022		1,564,245	180,972	1,745,217	1,487,093
		<hr/>	<hr/>	<hr/>	<hr/>
Iarmhéid na geistí ar 31 Márta 2023		1,518,296	2,109,036	3,627,332	1,745,217
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

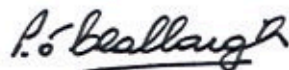
IONTAOBHAS NA GAELSCOLAÍOCHTA

CLÁR COMHARDAITHE

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

	Nótaí	£	2023	£	2022	£
Sócmhainní seasta						
Sócmhainní inláimhsithe	12		2,532,438		2,586,190	
Caiteachas ceadaithe ar fhoirgnimh scoile	13		-		490,236	
Réadmhaoin infheistíochta	14		266,392		266,392	
			<u>2,798,830</u>		<u>3,342,818</u>	
Sócmhainní reatha						
Fiachóirí	15	33,860		125,304		
Airgead tirim sa bhanc agus ar lámh		2,739,119		291,997		
		<u>2,772,979</u>		<u>417,301</u>		
Creidiúnaithe: méideanna ag titim iníochta laistigh de bhliain amháin	16	(141,614)		(172,846)		
Glansócmhainní reatha			2,631,365		244,455	
Sócmhainní iomlána lúide dliteanais reatha			5,430,195		3,587,273	
Creidiúnaithe: méideanna ag titim iníochta i ndiaidh níos mó ná bliain amháin	17		(1,802,863)		(1,842,056)	
Glansócmhainní			<u>3,627,332</u>		<u>1,745,217</u>	
Cistí ioncain						
Cistí srianta	19		2,109,036		180,972	
Cistí neamhsrianta	18		1,518,296		1,564,245	
			<u>3,627,332</u>		<u>1,745,217</u>	

Ghlac na hIonntobhaithe leis na cuntais ar 11/11/24



An tUasal P Ó Ceallaigh
Cisteoir

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

1 Polasaithe Cuntasaíochta

1.1 Coinbhinsiún Cuntasaíochta

Ullmhaíodh na ráitis airgeadais seo de réir FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 102); Ráiteas an Chleachtais Ghlactha a bhaineann le Carthanachtaí (Carthanachtaí SORP FRS 102) agus riachtanais an Achta um Charthanachtaí (Tuaisceart Éireann) 2008.

Is i steirling a ullmhaíodh na cuntais, airgeadra feidhmeach an Iontaobhais. Déantar méideanna airgid sna ráitis airgeadais seo a chur leis an £ is gaire.

Ullmhaíodh na cuntais seo de réir an choinbhinsiúin stairiúil um chostais, a athraíodh le hathluacháil na réadmhaoine rúise, réadmhaoin infheistíochta agus ionstraimí airgeadais ar leith a chur san áireamh ar luach chothrom. Leagtar na príomhpholasaithe cuntasaíochta ar glacadh leo amach thíos.

Comhlíonann Iontaobhas na Gaelscolaíochta an sainmhíniú ar aonán tairbhe an phobail faoi réir FRS 102.

1.2 Gnóthas leantach

Ag an am agus na cuntais seo á bhfaomhadh againn, tá ionchas réasúnta ag na hIontaobhaithe go bhfuil go leor sócmhainní ag an Iontaobhas le bheith ag leanstan leis an ghnó amach anseo. Ar an dóigh sin, leanann na hIontaobhaithe ar aghaidh glacadh le gnóthas leantach na cuntasaíochta agus na cuntais á n-ullmhú.

Mar go bhfuil príomhacmhainní ioncaim an Iontaobhais ó ioncam cíosa agus ó mhaoiniú an rialtais, cinntear nach bhfuil ceist gnóthais leantaigh ann.

Tionchar Covid-19

Ag dáta an tsiníthe, lean an tIontaobhas ar aghaidh feidhmiú go héifeachtúil le linn phaindéim Covid-19 gan ach cur isteach beag don mhaoiniú a bhí ar fáil.

1.3 Acmhainní isteach

Is ionann acmhainní isteach agus maoiniú ó aisíneachtaí reachtúla, deonacháin dheonacha agus ioncam cíosa éagsúil.

Is ionann ioncam ón rialtas agus deontais eile cé acu a aithnítear deontais caipitil nó ioncaim nó nach n-aithnítear nuair atá an tIontaobhas i dteideal na gcistí agus gur baineadh amach aon choinníoll gnóthacháin a bhain leo, is dócha go bhfaighfeadh an t-ioncam agus gur féidir an méid a thomhas go cruinn agus ní chuirfeadh siar é. Aithnítear deonacháin airgid nuair a fhaightear iad.

San ioncam ó ghníomhaíochtaí carthanachta tá ioncam cíosa a mbíonn cuntas á thabhairt air ar bhonn fabhráithe. San ioncam cíosa tá iocáíochtaí ó Údarás Oideachais Thuaisceart Éireann as cóiríocht sna Gaelscoileanna a fháil ar cíosa, agus iocáíochtaí ó thionóntaithe na maoine ag 145 Bóthar na bhFál, Béal Feirste agus ag 200-202 Bóthar na bhFál, Béal Feirste.

Baineann ioncam infheistíochta le hús bainc a fhaightear.

1.4 Acmhainní caite

Tugtar cuntas ar na hacmhainní caite ar bhonn fabhráithe agus tá siad luaite sa Ráiteas ar Ghníomhaíochtaí Airgeadais don tréimhse lena mbaineann siad.

I measc na ngníomhaíochtaí carthanachta tá caiteachas i gceur chun cinn a chuspóirí carthanachta, ina measc, caiteachas ar scoileanna ó dheontais do thacaíocht airgeadais agus chóiríochta, do chostais foirne agus chostais tacaíochta maidir leis na gníomhaíochtaí seo agus leis an Iontaobhas.

Sna costais rialachais tá na costais sin a tabhaíodh i rialú an Iontaobhais agus a bhaineann go príomha le cúrsaí bunreachtúla, reachtúla agus straitéiseacha.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

1 Polasaithe Cuntasaíochta

(Ar Lean)

1.5 Sócmhainní Seasta Inláimhsithe

Déantar sócmhainní seasta inláimhsithe a thomhas de réir an bhunchostais agus ina dhiaidh sin de réir costais nó luachála, agus glan ar dhíluacháil nó aon chailteanas lagaithe.

Tá ráta díluachála ann le costas nó luach iarmharach a ghlanadh ar shócmhainn ar bith thar a n-ionchais mharthana mar a leanas:

Talamh agus foirgnimh ruilse	2% líne dhíreach
Daingneáin agus feistis	20% iarmhéid laghdaitheach
Riomhairí	33.3% iarmhéid laghdaitheach

Ní ghearrtar táille dímhéasa sa bhliain ina bhfaightear/ina dtógtar na foirgnimh. Dímhéastar gach sórt sócmhainne eile sa bhliain ina bhfaightear iad.

1.6 Réadmhaoin Infheistíochta

Athrangáíodh an réadmhaoin ruilse, Áras na bhFál ar 142-144 Bóthar na bhFál, Béal Feirste, agus é ina sheibh ar 1 Aibreán 2021, de réir FRS 102 alt 16, Réadmhaoin Infheistíochta, faoi shócmhainní seasta inláimhsithe mar d'aithin an tIonataobhas go bhfuil seilbh aige uirthi agus an cuspóir atá ann, ioncam cíosa a shaothrú.

1.7 Ionstraim Airgeadais

Bunshócmhainní airgeadais

Aithnítear bunshócmhainní airgeadais, ar cíos agus fiachóirí eile chomh maith le hiarmhéideanna airgid agus bainc san áireamh, ar phraghas idirbhirt.

Bundhliteanais airgeadais

Aithnítear bundhliteanais airgeadais, iníocthaigh san áireamh, ar phraghas idirbhirt.

Aithnítear dliteanais eile a luaithe agus a bhfuil dualgas dleathach nó inchiallaithe ar an tIonataobhas acmhainní a íoc.

1.8 Liúntais Scoir

Cuireann an tIonataobhas sainscéim ranníocaíochta pinisin i bhfeidhm dá fhostaithe. Tá sócmhainní na scéime scartha ó shócmhainní an tIonataobhais. Gearrtar na ranníocaíochtaí bliantúla atá iníoctha ar Ráiteas na nGníomhaíochtaí Airgeadais.

1.9 Infheistíocht i bhFoirgnimh Scoile

Rangaítear costais ceannach suíomhanna agus tógáil foirgneamh scoile mar airgead caipitil sa mhéid is go bhfuil siad i dteideal bheith aisíoctha ar cheadú deonmhaoiniú ón Roinn Oideachais. Ar an ábhar sin, dar leis na hIonataobhaithe ní réadmhaoin infheistíochta iad mar a chuirtear síos orthu in FRS 102 na hinfeistíochtaí i bhfoirgnimh scoile. Go dtí go ndílseoidh an Roinn na foirgnimh agus go n-aisíocfar an caiteachas, aithnítear costais ar an chlár comhardaithe mar thalamh agus fhoirgnimh faoi shócmhainní seasta.

Gearrtar an caiteachas nach bhfaigheann an Roinn Oideachais ar ais nuair a dhílsítear na foirgnimh ar Ráiteas na nGníomhaíochtaí Airgeadais sa bhliain ina dtarlaíonn an dílsiú.

Mar go bhfuil na hIonataobhaithe ag súil le haisíoc iomlán ón Roinn Oideachais don chaiteachas go léir a tabhaíodh, ní dhéantar dímhéas ar an infheistíocht i bhfoirgnimh scoile.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

1 Polasaithe Cuntasaíochta

(Ar Lean)

1.10 Deontais Rialtais

Aithnítear deontais rialtais nuair atá sé réasúnta le bheith ag súil leis go bhfaighfear na deontais agus go gcomhlíonfar gach coinníoll bainteach, agus éileamh bailí le haghaidh íocaíochta á chur isteach de ghnáth.

Cuirtear deontais rialtais maidir le caiteachas caipitil isteach i gcuntas ioncaim iarchurtha agus éisítear mar bhrabús iad thar ionchais mharthana na sócmhainní ábhartha ina ngálaí cothroma. Sa bhliain reatha, eisíodh an t-ioncam iarchurtha agus gearrtar an dímheas i mbliain a chuir i gcrích.

Cuirtear deontais a bhfuil gné ioncaim acu isteach in ioncam sa dóigh is go meaitseálann siad an caiteachas lena mbaineann siad.

Bronnadh deontas iomlán de £1,579,698 ar Ionntaobhas na Gaelscolaíochta faoin Clár Chiste Infheistíochta Sóisialta (SIF), £285,452 ón Chiste Infheistíochta Gaeilge agus £94,485 ón Roinn Pobal maidir le tógáil fhoirgneamh Áras na bhFál ag 200-202 Bóthar na bhFál, Béal Feirste.

2 Deonacháin agus Deontais

	Cistí Neamshrianta	Cistí Srianta	Iomlán 2023	Iomlán 2022
	£	£	£	£
Deonacháin agus féiríní	370	-	370	280,829
TACA	50,289	-	50,289	76,451
Ciste Infheistíochta	3,000	-	3,000	-
Ciste Cóiríochta	-	2,107,180	2,107,180	259,000
	<u>53,659</u>	<u>2,107,180</u>	<u>2,160,839</u>	<u>616,280</u>
Don bhliain dar chríoch 31 Márta 2022	<u>276,701</u>	<u>339,579</u>		<u>616,280</u>

3 Gníomhaíochtaí Carthanachta

	2023 £	2022 £
Ioncam cíosa carthanachta	87,720	42,968
Ioncam eile	41,393	54,604
	<u>129,113</u>	<u>97,572</u>

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

4 Infheistíochtaí

	2023	2022
	£	£
Ús baine infhálta	453	169

5 Ioncam Eile

	2023	2022
	£	£
Barrachas ar dhilsiú scoileanna	12,188	-

6 Gníomhaíochtaí Carthanachta

	2023	2022
	£	£
Costais fhoirne	135,438	125,624
Maoiniú deontais gníomhaíochtaí (féach ar nóta 7)	3,000	10,000
Sciar de chostais tacaíochta (féach ar nóta 8)	288,894	264,825
Sciar de chostais rialachais (féach ar nóta 8)	(6,854)	24,280
	<u>420,478</u>	<u>424,729</u>
Anailís de réir ciste		
Cistí neamhshrianta	241,362	
Cistí srianta	179,116	
	<u>420,478</u>	
Don bhliain dar chríoch 31 Márta 2022		
Cistí neamhshrianta		179,372
Cistí srianta		245,357
		<u>424,729</u>

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

7 Deontais

	2023 £	2022 £
Caiteachas ar scoileanna	3,000	10,000

8 Costais Tacaíochta

	Costais Tacaíochta £	Costais Rialachais £	2023 £	2022 £	Bunús an dáilte
Diluacháil	53,752	-	53,752	58,038	
Speanais riaracháin	8,509	-	8,509	14,688	
Taisteal agus maireachtáil	2,253	-	2,253	1,986	
Speanais áitriochta	78,948	-	78,948	28,655	
Ús baine	315	-	315	244	
Caiteachas an chiste chóiríochta	145,117	-	145,117	161,214	
Táillí iniúchta	-	3,180	3,180	3,000	Rialachas
Táillí dleathacha agus gairmiúla	-	(10,034)	(10,034)	21,280	Rialachas
	<u>288,894</u>	<u>(6,854)</u>	<u>282,040</u>	<u>289,105</u>	
Anailísithe idir Gníomhaíochtaí carthanachta	<u>288,894</u>	<u>(6,854)</u>	<u>282,040</u>	<u>289,105</u>	

I measc na gcostas rialachais tá iocaíochtaí chuig na hiniúcháirí de £3,180 (2022-£3,000) do tháillí iniúchta agus d'ullmhú na ráiteas airgeadais.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

9 Costais Fhoirne agus Luachanna Saothair

Líon na bhFostaithe

Ar an mheán fostaíodh triúr fostaithe go míosúil i gcaitheamh na bliana: 3 (2022: 3).

	2023 Líon	2022 Líon
Fostaithe Lánaimseartha	3	3

Costais Fhostaíochta

	2023 £	2022 £
Tuarastail	110,568	100,966
Costais slándála sóisialaí	7,587	6,829
Costais phinsin eile	17,283	17,829
	<u>135,438</u>	<u>125,624</u>

Ba é Pilib Ó Ruanaidh an t-aon fhostaí amháin ann a thuill tuarastal de níos mó ná £60,000 i mbliana.

Ní bhfuair iontaobhaí ar bith íocaíocht nó speansais ón Ionntaobhas i rith na bliana nó na mblianta roimpi.

10 Eile

	2023 £	2022 £
Glanchailteanas ar dhiúscairt sócmhainní seasta inláimhsithe.	-	31,168

11 Cánachas

Is carthanacht chláráithe an tIonntaobhas mar sin tá sé i dteideal díolúintí ar leith ar ioncam nó ar bhrabúis óna infheistíochtaí agus ghníomhaíochtaí carthanachta má úsáidtear na brabúis seo do chuspóirí carthanachta. Tá an tIonntaobhas cláráithe le Coimisiún um Charthanachtaí Thuaisceart Éireann. (NIC 100147).

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

12 Sócmhainní Seasta Inláimhsithe

	Talaimh agus Foirgnimh £ Ruilse	Daingneáin agus Feistis £	Riomhairí £	Iomlán £
Costas				
Ag 1 Aibreán 2022	2,685,070	17,091	7,709	2,709,870
Ag 31 Márta 2023	2,685,070	17,091	7,709	2,709,870
Díluacháil agus Lagú				
Ag 1 Aibreán 2022	99,134	16,837	7,709	123,680
Táilli díluachála don bhliain	53,701	51	-	53,752
Ag 31 Márta 2023	152,835	16,888	7,709	177,432
Méid tugtha ar aghaidh				
Ag 31 Márta 2023	2,532,235	203	-	2,532,438
Ag 31 Márta 2022	2,585,936	254	-	2,586,190

13 Caiteachas ceadaithe ar fhoirgnimh scoile

	Iarmhéid ag 1 Aibreán 2022 £	Breise £	Diúscarthaí £	Coigeartuithe Cistí £	Iarmhéid ag 31 Márta 2023 £
Bunscoil an Traonaigh	302,016	-	(311,874)	9,858	-
Scoil an Droichid	188,220	-	(190,550)	2,330	-
	490,236	-	(502,424)	12,188	-

14 Réadmhaoin Infheistíochta

	2023 £
Luach Cothrom	
Ag 1 Aibreán 2022 agus ag 31 Márta 2023	266,392

15 Fiachóirí

	2023 £	2022 £
Méideanna ag titim iníoctha taobh istigh de bhliain amháin:		
Fiachóirí trádála	18,097	18,917
Fiachóirí eile	12,320	106,000
Réamhíocaíochtaí agus ioncam fabhráithe	3,443	387
	33,860	125,304

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

16 Creidiúnaithe: méideanna ag titim iníoctha taobh istigh de bhliain amháin

	Nótaí	2023 £	2022 £
Ioncam iarchurtha	17	39,193	39,193
Creidiúnaithe trádála		92,834	127,863
Creidiúnaithe eile		1,000	-
Fabhruithe agus ioncam iarchurtha		8,587	5,790
		<u>141,614</u>	<u>172,846</u>

17 Ioncam iarchurtha

	2023 £	2022 £
Ag teacht chun cinn ó dheontais rialtais	1,802,863	1,842,056
Ioncam iarchurtha eile	39,193	39,193
	<u>1,842,056</u>	<u>1,881,249</u>

Tá ioncam iarchurtha sna ráitis airgeadais mar a leanas:

	2023 £	2022 £
Dliteanais reatha	39,193	39,193
Dliteanais neamhreatha	1,802,863	1,842,056
Ioncam iarchurtha iomlán	<u>1,842,056</u>	<u>1,881,249</u>

Is ionann ioncam iarchurtha agus deontais rialtais a fuarthas do thograí caipitil. Eiseofar an t-ioncam iarchurtha do Ráiteas na nGníomhaíochtaí Airgeadais de réir na rátaí diluachála a bheidh i bhfeidhm leis an réadmhaoin ábhartha.

Bhí an t-ioncam iarchurtha eisithe i mbliana de réir na táille diluachála a gearradh.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

18 Cistí Neamhshrianta

	Gluaiseacht i gcistí			
	Iarmhéis ag 1 Aibreán 2022	Acmhainní ag teacht isteach	Acmhainní caite	Iarmhéis ag 31 Márta 2023
	£	£	£	£
Ciste iontaobhais	1,564,245	195,413	(241,363)	1,518,295
	<u>1,564,245</u>	<u>195,413</u>	<u>(241,363)</u>	<u>1,518,295</u>

DENI

Is ionann ciste DENI agus na fáiltais a fuarthas ón Roinn Oideachais le scoileanna a dhílsíú. Is féidir leis an iontaobhas an t-airgead seo a úsáid lena chuspóirí a bhaint amach agus ní ciste srianta é. Mar sin de, aistriodh go dtí an ciste iontaobhais é.

19 Cistí Srianta

Áirítear ar chistí ioncaim an Iontaobhais cistí srianta a chuimsíonn na hiarmhéideanna gan chaitheamh a leanas de na deonacháin agus na deontais atá á dteachtadh ar iontaobhas do chuspóirí sonracha:

	Gluaiseacht i gcistí			
	Iarmhéis ag 1 Aibreán 2022	Acmhainní ag teacht isteach	Acmhainní caite	Iarmhéis ag 31 Márta 2023
	£	£	£	£
Ciste Mhic Thiarnáin	34,699	-	(4,000)	30,699
DENI – Ciste cóiríochta	116,273	2,107,180	(145,116)	2,078,337
Ciste caipitil teangacha	30,000	-	(30,000)	-
	<u>180,972</u>	<u>2,107,180</u>	<u>(179,116)</u>	<u>2,109,036</u>

Ciste Cóiríochta

Is ciste an Ciste cóiríochta a bhronn an Roinn Oideachais in 2010 chun cur ar chumas Iontaobhas na Gaelscolaíochta cuidiú leis na costais chóiríochta agus thógála a íoc ar fud Earnáil na Gaelscolaíochta atá ag teacht chun cinn. Is ionann an t-iarmhéis ag 31 Márta agus an t-iarmhéis gan chaitheamh den chiste cóiríochta.

Déanann an Roinn athbhreithniú ar an chaitheamh agus le faomhadh na Roinne, aisiocfar do Iontaobhas na Gaelscolaíochta é a ligfidh dó athinfeistiú i dtionscandaí eile den chineál céanna. I ndeireadh na dála, tá an ciste nó cuid ar bith de gan chaitheamh iníochta leis an Roinn. Fuair an t-iontaobhas £1,812,000 i mbliana mar íocaíocht bhreise sa chiste cóiríochta, agus méid iomlán de £295,180 mar aisiocáid don dá scoil a dílsíodh.

Ciste Mhic Thiarnáin

Bunaíodh Ciste Mhic Thiarnáin le sparánachtaí a chur ar fáil d'iardhaltaí Choláiste Feirste, chun cuidiú leo dul go dtí an Ghaeltacht agus chun tacaíocht a thabhairt do Ghaelnaíonraí.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN) *DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023*

19 Cistí Srianata

(Ar Lean)

Ciste Caipitil Teangacha

Bronnadh an deontas seo in 2021/2022 le hobair dheisiúcháin agus fheabhsúcháin a dhéanamh ar 199 Bóthar na bhFál. Caitheadh go hiomlán é i mbliana.