

Charity Registration No. NIC100147

IONTAOBHAS NA GAELSCOLAÍOCHTA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

IONTAOBHAS NA GAELSCOLAÍOCHTA

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	NIC100147
Principal address	Áras na bhFál 200-202 Falls Road Belfast Northern Ireland BT12 6AH
Auditor	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR
Bankers	Bank Of Ireland Belfast City Branch 4-8 High Street Belfast BT1 2BA

IONTAOBHAS NA GAELSCOLAÍOCHTA

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IONTAOBHAS NA GAELSCOLAÍOCHTA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) (effective 1st January 2019) and The Charities Act (NI) 2008, in preparing the annual report and accounts of the charity.

Objectives and activities

The principal activity of the Trust is the advancement of education through the medium of the Irish language in schools in Northern Ireland.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Investment in School Buildings

Investment in school buildings represents all capital costs incurred for each individual school project. At present no capital grant is payable on such expenditure until a school is approved by the Department of Education. On payment of the grant by the Department the Trust seek to recover expenditure already incurred on the schools.

Status

Iontaobhas na Gaelscolaíochta is an unincorporated Charitable Trust, that has been approved by the Charity Commission NI on 11th August 2014. The Charity registration number is NIC100147.

Tax Status

Iontaobhas na Gaelscolaíochta has been granted charitable status by the Inland Revenue and is exempt from corporation tax on its activities.

Achievements and performance

The Statement of Financial Activities (SOFA) shows the movement in all charitable funds split between unrestricted funds (monies that can be applied to any charitable objectives with the Trusts objectives) and restricted funds (monies provided for specific purposes).

Total unrestricted incoming resources for the year were £195,413 (£374,442 year ended 31st March 2022). The main sources of income were combined donations of £53,289 from TACA and Ciste Infheistíochta, £87,720 of rental income, £39,193 of released deferred income and £14,388 of other income that came from the funding surplus of vested schools and Aras na bhFál meeting room hire to external parties.

Unrestricted expenditure for the year totaled £241,362 which included £3,000 on grants to an Irish medium school to assist them with their running costs throughout the year.

The Trust's unrestricted funds has made a deficit of £45,949 this year. This was mainly due to increased spendings in property repairs and renewals, which saw an increase of £35,715, and in light and heat, which saw an increase of £12,872.

In addition, the Trust has continued to provide funding to Irish Medium Schools for accommodation and running costs through the Accommodation fund. £145,116 of funding assistance was provided to Irish Medium Schools.

Financial review

The Trust has unrestricted reserves at 31st March 2023 of £1,518,296. The Trustees aim to maintain a level of reserves to allow it to continue to cover its ongoing running costs and provide grant assistance to Irish Medium schools. The Trustees continue to review the Trust's level of income and expenditure on an ongoing basis to ensure it maintains a reasonable level of reserves.

IONTAOBHAS NA GAELSCOLAÍOCHTA

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Going concern

The Balance Sheet at the end of the year shows unrestricted reserves of £1,518,296 and restricted reserves of £2,109,036. The Trustees will continue to look at income generating opportunities to enable it to continue to provide grant assistance to Irish Medium schools.

The trustees have concluded that due to the appropriate level of reserves and the building being fully rented out, the going concern basis is appropriate.

Given the above, the trustee's believe that it is appropriate to prepare the financial statements on a going concern basis.

Investments

The Trust has completed the construction of the Áras na BhFál building on the Falls Road in January 2020. The building is now fully rented out to provide funds to the Trust to enable it to continue to pursue its charitable activities.

Plans for the future

Going forward it will continue to provide funding to Irish Medium schools for accommodation and running costs.

Structure, governance and management

The Trustees who served during the year were:

Jackie Fitzpatrick
Lorcán Mac Gabhann
Kathryn De Brun
Gearóid Ó Muilleoir
Pilib Mistéil
Padraig Ó Ceallaigh

Auditors

After the audited financial statements for the year ended 31st March 2017 were approved by the board of Iontaobhas na Gaelscolaíochta, The Trust initiated a tender process to provide audited accounts for the next three years. As a result of this tender process Iontaobhas na Gaelscolaíochta appointed SLMD Limited T/a Bridge, Chartered Accountants for a period of three years.

Due to the limitations presented due to Covid-19, no new tenders were sought and the committee agreed to continue with SLMD Ltd T/a Bridge, Chartered Accountants being the auditors for the year ended 31st March 2023.

IONTAOBHAS NA GAELSCOLAÍOCHTA

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

The Charities Act (NI) 2008, requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the financial position of the Trust.

In preparing these accounts, the Trustees are required to:

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the accounts comply with current charity law and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.

Registered office:

Áras na bhFál
Belfast
Northern Ireland
BT12 6AH



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Mr P Ó Ceallaigh
Cisteoir

Dated: 11/1/24

IONTAOBHAS NA GAELSCOLAÍOCHTA

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF IONTAOBHAS NA GAELSCOLAÍOCHTA

Opinion

We have audited the financial statements of Iontaobhas na Gaelscolaíochta (the 'Trust') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Trust's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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 Charities Act (NI) 2008.

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises of the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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 this information is materially inconsistent with the financial statements, 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 this regard.

IONTAOBHAS NA GAELSCOLAÍOCHTA

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF IONTAOBHAS NA GAELSCOLAÍOCHTA

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (NI) 2015 requires us to report to you if, in our opinion:

- the information given in the Trustees Report is inconsistent in any material respect with the accounts; or
- sufficient accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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.

Responsibilities of Trustees

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

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

IONTAOBHAS NA GAELSCOLAÍOCHTA

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF IONTAOBHAS NA GAELSCOLAÍOCHTA

Auditor's 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 auditor's 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Trust through discussions with Trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Trust, including the Charities Act 2008, taxation legislation and data protection, anti-bribery and employment laws.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Trust's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 auditor's report.

IONTAOBHAS NA GAELSCOLAÍOCHTA

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF IONTAOBHAS NA GAELSCOLAÍOCHTA

This report is made solely to the Trustees, as a body, in accordance with section 65 of the Charities Act (NI) 2008 and regulations made under section 66 of that Act. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs Lisa McCaffrey (Senior Statutory Auditor)
for and on behalf of SLMD Limited
Chartered Accountants
Statutory Auditor
Unit G
Forestview Office
Purdy's Lane
BT8 7AR

11/1/24
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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



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

420,478 424,729

Analysis by fund

Unrestricted funds 241,362

Restricted funds 179,116

420,478

For the year ended 31 March 2022

Unrestricted funds 179,372

Restricted funds 245,357

424,729

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Grants

	2023 £	2022 £
Expenditure on schools	3,000	10,000

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
TUARASCÁIL BHLIANTÚIL AGUS RÁITIS AIRGEADAIS
DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

IONTAOBHAS NA GAELSCOLAÍOCHTA

EOLAS DLEATHACH AGUS RIARACHÁIN

Uimhir Charthanachta	NIC100147
Príomhsheoladh	Áras na bhFál 200-202 Bóthar na bhFál Béal Feirste Tuaisceart Éireann BT12 6AH
Iniúchóir	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR
Baincéirí	Banc na hÉireann Brainse Bhéal Feirste 4-8 Ardshráid Béal Feirste BT1 2BA

IONTAOBHAS NA GAELSCOLAÍOCHTA

CLÁR

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IONTAOBHAS NA GAELSCOLAÍOCHTA

TUARASCÁIL NA nIONTAOBHAITHE

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

Cuireann na hIontaobhaithe a dtuarascáil agus a gcuntais airgeadais don bhliain dar chríoch 31 Márta 2023 i láthair.

Ghlac na hIontaobhaithe le forálacha an Ráitis ar Chleachtais Molta (SORP) 'Cuntasaíocht agus Tuairisciú Carthanachtaí' (FRS 102) (i bhfeidhm ó 1 Eanáir 2019) agus Acht Carthanachtaí (TÉ) 2008 ó thaobh ullmhú tuarascáil agus chuntais bhliantúla na carthanachta de.

Cuspóirí agus Gníomhaíochtaí

Cur chun cinn na Gaelscolaíochta i dTuaisceart Éireann is ea príomhghníomhaíocht an Iontaobhais.

Tá na hIontaobhaithe i ndiaidh dul i dtuilleamaí ar threoir Choimisiún na gCarthanachtaí maidir leis na gníomhaíochtaí ba chóir don Iontaobhas a dhéanamh.

Infheistíocht i bhFoirgnimh Scoile

Cuimsíonn infheistíocht i bhfoirgnimh scoile na costais chaipitil a chaitear ar gach tionscadal scoile indibhidiúil. San am i láthair níl deontas caipitil iníoctha ar chaiteachas dá leithéid go dtí go gceadóidh an Roinn Oideachais an scoil. Ar an deontas caipitil a íoc ag an Roinn Oideachais lorgaíonn an tIontaobhas an t-airgead a caitheadh ag na scoileanna cheana a fháil ar ais.

Stádas

Is Iontaobhas Carthanachta neamhchorpraithe Iontaobhas na Gaelscolaíochta atá faofa ag Coimisiún na gCarthanachtaí TÉ ó 11 Lúnasa 2014. NIC100147 is ea an chlárúimhir Charthanachta.

Stádas Cánach

Bhronn Ioncam Intire stádas carthanachta ar Iontaobhas na Gaelscolaíochta agus, dá réir, tá sé díolmhaithe ó cháin chorparáideach a íoc ar a chuid gníomhaíochtaí.

Éachtaí agus Feidhmíocht

Léiríonn Ráiteas na nGníomhaíochtaí Airgeadais (SOFA) an t-aistriú sna cistí carthanachta uilig roinnte idir cistí neamhshrianta (airgid ar féidir baint bheith ag cuspóir carthanachta ar bith aige le cuspóirí an Iontaobhais) agus cistí srianta (airgid soláthraithe do chuspóirí ar leith).

Ba é £195,413 (£374,442 don bhliain dar chríoch 31 Márta 2023) an méid iomlán foinsí fáltas neamhshrianta a tháinig isteach. Ba iad tabhartais de £53,289 ó TACA agus ón Chiste Infheistíochta, £87,720 d'ioncam cíosa agus £39,193 d'ioncam iarchurtha eisithe agus £14,388 d'ioncam eile a tháinig ó bharrachas maoinithe na scoileanna dílsithe agus ó sheomra cruinnithe Áras na bhFál a ligean ar cíos do pháirtithe seachtracha na príomhfhoinsí ioncaim iad.

Ba é £241,362 méid an chaiteachais neamhshrianta don bhliain inar caitheadh £3,000 de ar dheontais a tugadh do Ghaelscoil chun cuidiú lena costais reatha i rith na bliana.

Bhí easnamh san Iontaobhas de £45,949 ina chistí neamhshrianta i mbliana. Bhí sé seo amhlaidh mar gheall ar an mhéadú sna caiteachais ar réadmhaoin a dheisiú agus a athchóiriú ina raibh méadú de £35,715, agus de £12,872 i soisiú agus i dteas go príomha.

Ina theannta sin, leanann an tIontaobhas ar aghaidh maoiniú a chur ar fáil do Ghaelscoileanna go fóill le haghaidh costas cóiríochta agus reatha tríd an Chiste cóiríochta. Tugadh maoiniú de £145,116 do Ghaelscoileanna.

Athbhreithniú Airgeadais

Bhí cúlchistí neamhshrianta de £1,518,296 ag an Iontaobhas ar 31 Márta 2023. Is i aidhm na nIontaobhaithe leibhéal cúlchistí a choinneáil a ligfidh dó na costais reatha atá aige go fóill a chlúdach agus le deontais a thabhairt do Ghaelscoileanna. Déanfaidh na hIontaobhaithe athbhreithniú ar leibhéal ioncaim agus caiteachais an Iontaobhais ar bhonn leanúnach fós le cinntiú go gcoinneoidh sé leibhéal réasúnta cúlchistí go fóill.

IONTAOBHAS NA GAELSCOLAÍOCHTA

TUARASCÁIL NA nIONTAOBHAITHE (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

Gnóthas Leantach

Léiríonn an Clár Comhardaithe ag deireadh na bliana go raibh cúlchistí neamshrianta de £1,518,296 agus cúlchistí srianta de £2,109,036 ann. Iniúchfaidh na hIonntaobhaithe na deiseanna le hioncam a shaothrú go fóill a chuirfidh ar a chumas deontais a thabhairt do Ghaelscoileanna.

Chinn na hIonntaobhaithe go bhfuil bunús an ghnóthais leantaigh cuí, mar gheall ar leibhéal cuí na gcúlchistí agus ar an fhoirgneamh á ligean ar cíos go hiomlán.

Mar gheall ar an eolas thuasluaite, is í barúil na n-ionntaobhaithe go bhfuil sé cuí na ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh.

Infheistíochtaí

Bhí tógáil fhoirgneamh Áras na bhFál ar Bhóthar na bhFál críochnaithe ag an Ionntaobhas i mí Eanáir 2020. Tá an fhoirgneamh á ligean ar cíos anois le cistí a sholáthar don Ionntaobhas a chuirfidh ar a chumas a chuid gníomhaíochtaí earthanachta a dhéanamh go fóill.

Na Pleananna don Todhchaí

Sa bhliain atá le teacht leanfaidh an tIonntaobhas ar aghaidh maoiniú a chur ar fáil do Ghaelscoileanna le haghaidh costas cóiríochta agus reatha fós.

Struchtúr, Rialachas agus Bainistíocht

Seo a leanas na hIonntaobhaithe a bhí ann i rith na bliana:

Jackie Fitzpatrick
Lorcán Mac Gabhann
Kathryn De Brun
Gearóid Ó Muilleoir
Pilib Mistéil
Padraig Ó Ceallaigh

Iniúcháirí

I ndiaidh gur faomhadh na cuntais iniúchta don bhliain dar chríoch 31 Márta 2017 ag bord Ionntaobhas na Gaelscolaíochta, chuaigh an tIonntaobhas i mbun próisis tairisceana le cuntais iniúchta do na trí bliana atá le teacht a sholáthar. Mar thoradh ar an phróiseas tairisceana seo cheap Ionntaobhas na Gaelscolaíochta SLMD Limited T/A Bridge Chartered Accountants go ceann seal de thrí bliana.

De dheasca na srianta mar gheall ar Covid-19, níor lorgaíodh tairiscint nua ar bith agus d'aontaigh an coiste go leanfadh sé ar aghaidh le SLMD Ltd T/A Bridge, Chartered Accountants mar na hiniúcháirí don bhliain dar chríoch 31 Márta 2023.

IONTAOBHAS NA GAELSCOLAÍOCHTA

RÁITEAS AR FHREAGRACHTAÍ NA nIONTAOBHAI THE

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

Tá na hIontaobhaithe freagrach as Tuarascáil na nIontaobhaithe agus na cuntais a ullmhú de réir an dlí bhaintigh agus Chaighdeán Chuntasaíochta na Ríochta Aontaithe (Cleachtas Glactha Cuntasaíochta na Ríochta Aontaithe).

De réir an Achta um Charthanachtaí (TÉ) 2008, ní mór do na hIontaobhaithe ráitis airgeadais a ullmhú do gach bliain airgeadais a léiríonn staid fhíor agus chothrom an Iontaobhais.

Agus na cuntais seo á n-ullmhú acu, ní mór do na hIontaobhaithe:

- polasaithe cuí cuntasaíochta a roghnú agus iad a chur i bhfeidhm go seasta;
- cloí le modhanna agus prionsabail charthanachta SORP;
- breithiniúnais agus tomhais a dhéanamh atá réasúnta agus stuama;
- dearbhú cé acu a cloíodh leis na caighdeáin chuí cuntasaíochta nó nár cloíodh, ag cur san áireamh aon eisceachtaí ábhartha sonracha luaite sna cuntais; agus
- na cuntais a ullmhú ar bhonn gnóthais leantaigh ach amháin sa chás go síltear nach féidir leis an Iontaobhas leanstan ar aghaidh sa ghnó.

Tá na hIontaobhaithe freagrach as taifid chuí cuntasaíochta a choinneáil a chuireann síos go measartha beacht ar staid airgeadais an Iontaobhais agus a chuireann ar a gcumas go gcloíonn na cuntais leis an dlí carthanachta reatha agus le forálacha ghníomhas an iontaobhais. Tá na hIontaobhaithe freagrach faoi seach as sócmhainní an Iontaobhais a chosaint agus céimeanna réasúnta a ghlacadh le calaois agus gníomhaíocht mhírialta eile nach é a stopadh nó a aimsiú.

Bhí tuarascáil na nIontaobhaithe faofa ag Bord na nIontaobhaithe.

Oifig chláraithe:
Áras na bhFál
Béal Feirste
Tuaisceart Éireann
BT12 6AH

P. Ó Ceallaigh

An tUasal P Ó Ceallaigh
Cisteoir

Dáta: *11/1/24*

IONTAOBHAS NA GAELSCOLAÍOCHTA

TUARASCÁIL AN INIÚCHÓRA NEAMHSPLEÁCH

DO CHOMHALTAÍ IONTAOBHAS NA GAELSCOLAÍOCHTA

Tuairim

Rinne muid iniúchadh ar ráitis airgeadais Iontaobhas na Gaelscolaíochta ('an tIontaobhas') don bhliain dar chríoch 31 Márta 2023 a chuimsíonn Ráiteas ar na Gníomhaíochtaí Airgeadais, an Chlár Comhardaithe, nótaí ar na cuntais móide achoimre ar pholasaithe cuntasáíochta tábhachtacha. Cloíonn an chreatlach tuairiscithe airgeadais a cuireadh i bhfeidhm agus na cuntais á n-ullmhú le dlíthe agus Caighdeán Chuntasáíochta na Ríochta Aontaithe, Caighdeán Tuairiscithe Airgeadais 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (Cleachtas Glactha Cuntasáíochta na Ríochta Aontaithe) san áireamh.

Dar linn:

- tugann na cuntais léargas firinneach cóir ar chúrsaí airgeadais an Iontaobhais suas go 31 Márta 2023 agus ar na hacmhainní atá ag teacht isteach agus cur i bhfeidhm na n-acmhainní sin don bhliain atá thart;
- ullmhaíodh na cuntais mar ba chóir de réir Chleachtas Glactha Chuntasáíochta na Ríochta Aontaithe; agus
- ullmhaíodh na cuntais de réir riachtanais an Achta um Charthanachtaí (TÉ) 2008.

Bunús na tuairime

Rinne muid iniúchadh de réir na gCaighdeán Idirnáisiúnta ar Iniúchóireacht (RA) (ISAs (RA) agus an dlí bhaintigh. Déantar tuilleadh cur síos ar ár bhfreagrachtaí de réir na gcaighdeán sin i bhfreagrachtaí an Iniúcháir as iniúchadh a dhéanamh ar an chuid dár dtuarascáil a bhaineann leis na cuntais. Tá muid neamhspleách den Iontaobhas de réir na riachtanas eiticíúil atá ábhartha dár n-iniúchadh ar na ráitis airgeadais sa Ríocht Aontaithe, ina measc, Caighdeán Eiticíúla an FRC, chomhlíon muid ár bhfreagrachtaí eiticíúla eile de réir na riachtanas seo. Creideann muid gur leor agus gur chuí an fhianaise a fuair muid mar bhunús dár dtuairim.

Conclúidí a bhaineann le gnóthas leantach

Agus iniúchadh déanta againn ar na ráitis airgeadais, chinn muid go bhfuil úsáid na nIontaobhaithe de bhunús ghnóthas leantach na cuntasáíochta in ullmhú na ráiteas airgeadais cuí.

Bunaithe ar an obair atá déanta againn níl éiginnteacht ábhartha ar bith a bhainfeadh le himeachtaí nó coinníollacha, go hindibhidiúil nó le chéile agus a d'fhéadfadh amhras mór a chaitheamh ar chumas an Iontaobhais glacadh le bunús ghnóthas leantach na cuntasáíochta go fóill ar feadh tréimhse dhá mhí déag ón dáta a dtugtar údarás na cuntais a eisiúint, aitheanta againn.

Déantar cur síos ar ár bhfreagrachtaí agus ar fhreagrachtaí na nIontaobhaithe maidir le gnóthas leantach sna codanna ábhartha den tuarascáil seo.

Eolas eile

San eolas eile tá faisnéis sa tuarascáil bhliantúil, seachas sna ráitis airgeadais agus inár dtuarascáil iniúcháir. Tá na nIontaobhaithe freagrach as an eolas eile. Ní chlúdaíonn ár dtuairim ar na ráitis airgeadais an t-eolas eile agus, seachas sa mhéid a chuirtear a mhalairt in iúl go soiléir inár dtuarascáil, ní chuireann muid gealltanais ar bith i dtaobh na conclúide in iúl.

I dtaca lenár n-iniúchadh ar na ráitis airgeadais, is í ár bhfreagracht í an t-eolas eile a léamh, agus sin á dhéanamh againn, smaoinemh ar cé acu atá an t-eolas seo neamhréireach go hábhartha leis na ráitis airgeadais nó leis an eolas a d'aimisigh muid san iniúchadh nó nach bhfuil nó má tá an chuma air gur míshonraíodh go hábhartha é. Má aithníonn muid a leithéid de neamhréireanna ábhartha nó míshonruithe ábhartha shoiléire sin, tá dualgas orainn cinneadh a dhéanamh ar cé acu atá míshonrú ábhartha sna ráitis airgeadais nó míshonrú ábhartha ar an eolas eile nó nach bhfuil. Má dhéanann muid cinneadh, bunaithe ar an obair atá déanta againn, go raibh míshonrú ábhartha ar an eolas eile seo, ní mór dúinn sin a chur in iúl.

Níl rud ar bith le tuairisciú againn maidir leis seo.

IONTAOBHAS NA GAELSCOLAÍOCHTA

TUARASCÁIL AN INIÚCHÓRA NEAMHSPLEÁCH (AR LEAN) DO CHOMHALTAÍ IONTAOBHAS NA GAELSCOLAÍOCHTA

Eisceachtaí ar a gcaithfidh muid tuairisciú

I bhfianaise eolas agus tuiscint na nIontaobhaithe agus a cúinsí aimsithe i rith an iniúchta, ní raibh míshonrú ábhartha ar bith aitheanta againn i dTuarascáil na nIontaobhaithe.

Níl rud ar bith le tuairisciú againn maidir leis na cúrsaí seo a leanas a bhaineann le Rialacháin (Cuntais agus Tuarascálacha) na gCarthnachtaí (TÉ) 2015 a chuireann dualgas dlí orainn tuairisciú duit, má shíleann muid:

- nach bhfuil an t-eolas a i dTuarascáil na nIontaobhaithe ag teacht leis na cuntais ar dhóigh ábhartha ar bith; nó
- nár coinníodh taifid chuntasaíochta shásúla, nó nach bhfuair muid tuairisceáin ó bhraintí nár thug muid cuairt orthu a bhí sásúil dár n-iniúchadh; nó
- nach bhfuil na cuntais ag teacht leis na taifid agus tuairisceáin chuntasaíochta; nó
- nó nach bhfuair muid an t-eolas agus na míniúcháin go léir atá ag teastáil uainn dár n-iniúchadh.

Freagrachtaí na nIontaobhaithe

Go díreach mar a cuireadh síos orthu sa Ráiteas ar Fhreagrachtaí na nIontaobhaithe, tá na hIontaobhaithe freagrach as na ráitis airgeadais a ullmhú agus bheith sásta go dtugann siad léargas fíor agus cóir ann agus as a leithéid sin de smacht inmheánach a chinneann na hIontaobhaithe riachtanach le cuntais a ullmhú atá saor ó mhíshonrú ábhartha, bíodh sin de dheasca calaoise nó carráidí nó nach mbíodh.

Tá freagracht ar na hIontaobhaithe, agus na ráitis airgeadais á n-ullmhú, measúnú a dhéanamh ar chumas an Iontaobhais leanstan ar aghaidh mar ghnóthas leantach, cúrsaí a bhaineann le gnóthas leantach a nochtadh, mar is cuí, nó bunús ghnóthas leantach na cuntasaíochta a úsáid muna bhfuil rún ag na hIontaobhaithe stop a chur le hoibríochtaí, nó muna bhfuil rogha réadúil ar bith eile acu, ach sin a dhéanamh.

IONTAOBHAS NA GAELSCOLAÍOCHTA

TUARASCÁIL AN INIÚCHÓRA NEAMHSPLEÁCH (AR LEAN)

DO CHOMHALTAÍ IONTAOBHAS NA GAELSCOLAÍOCHTA

Freagrachtaí an Iniúcháir maidir le hiniúchadh na ráiteas airgeadais

Is iad na cuspóirí atá againn ná dearbhú réasúnta go bhfuil na cuntais saor ó mhíshonrú ábhartha de bharr calaoise, nó earráide agus le tuarascáil an iniúcháir a fhoilsiú ina bhfuil ár dtuairim. Is ionann dearbhú réasúnta agus ardleibhéal dearbhaithe, ach ní barántas é go nochtfaidh iniúchadh déanta de réir ISAs (RA) míshonrú ábhartha i gcónaí má bhíonn sé ann. Is féidir le míshonruithe bheith ann de dheasca calaoise nó earráide agus meastar mar ábhartha iad, ar bhonn indibhidiúil nó san iomlán, dá dtiocfadh leo tionchar réasúnta bheith acu ar chinntí eacnamaíochta úsáideoirí dá ndéanfaí bunaithe ar na ráitis airgeadais seo iad.

Tá an méid is féidir lenár nósanna imeachta mírialtachtaí a aimsiú, calaois san áireamh, mionsonraithe thíos.

An méid is féidir lenár nósanna imeachta mírialtachtaí a aimsiú, calaois san áireamh

Ba iad seo a leanas ár gcur chuige maidir leis na rioscaí de mhíshonrú ábhartha ó thaobh mírialtachtaí de, a aithint, calaois agus neamhchloí le dlíthe agus rialacháin san áireamh:

- rinne an páirtneoir iontaofachta cinnte go raibh an cumas, na hábaltachtaí agus na scileanna cuí ag an fhoireann iontaofachta iomlán neamhchloí le dlíthe agus rialacháin bhainteacha a aithint;
- d'aithin muid na dlíthe agus na rialacháin atá bainteach leis an Ionntaobhas trí chaibidlí le hIonntaobhaithe agus le comhaltaí bainistíochta eile, agus ón eolas agus ón taithí atá againn ar an earnáil charthanachta;
- dhirigh muid ar dlíthe agus ar rialacháin ar leith a shíl muid go bhféadfadh siad tionchar ábhartha díreach a bheith acu ar na ráitis airgeadais nó ar oibríochtaí an Ionntaobhais, ina measc Acht um Charthanachtaí 2008, reachtaíocht chánach cosaint sonraí dlíthe frithbhreabaireachta agus fostaíochta.
- rinne muid measúnú ar mhéid an chloí leis na dlíthe agus na rialacháin aitheanta thuas nuair a rinne muid fiosruithe ar an bhainistíocht agus cigireacht ar chomhfhreagrú dleathach; agus;
- cuireadh na dlíthe agus na rialacháin aitheanta in iúl don fhoireann iniúchta go rialta agus d'fhan an fhoireann airdeallach ar chásanna de neamhchloí ar fud fad an iniúchta.

Rinne muid measúnú ar bhaoil ráitis airgeadais an Ionntaobhais ó mhíshonrú ábhartha, ina measc, tuiscint a fháil ar an dóigh a bhféadfadh calaois tarlú, trí:

- iarraidh ar an bhainistíocht ar na huairéanta a shíl siad go raibh an baol ó chalaos ann, a n-eolas ar chalaos fhíor, amhrasta agus líomhnaithe; agus

Le tabhairt faoi na rioscaí calaoise trí chlaontacht bhainistíochta agus smachtanna a sháru:

- chuir muid nósanna imeachta anailíseacha i bhfeidhm le caidreamh neamhghnách ar bith nó nach raibh aon choinne leo a aithint;
- rinne muid scrúdú ar iontrálacha sna leabhair chúnta le hidirbheart neamhghnách ar bith a aithint;
- d'fhiosraigh muid an bunús taobh thiar de hidirbhearta móra nó neamhghnácha.

Mar fhreagairt don riosca mírialtachtaí agus neamhchloí le dlíthe agus rialacháin, leag muid nósanna imeachta amach ina raibh, ach nach raibh teoranta do:

- nochtáí ráitis airgeadais i mbuncháipeisíocht thacaíochta a aontú;
- miontuairiscí chruinnithe na ndaoine sin a bhfuil freagracht rialachais acu a léamh;
- comhairle a fháil ón bhainistíocht maidir le dlíthíocht agus éilimh fhíora nó fhéideartha; agus

Tá teorainneacha ann ag baint lenár nósanna imeachta iniúchta ar chuir muid síos orthu thuas. A mhó agus a bhaintear na dlíthe agus na rialacháin ó idirbhearta airgeadais, is beag is dócha an t-colas a bheadh againn ar neamhchloí leo. Cuireann caighdeán iniúchta teorainn ar na nósanna imeachta iniúchta atá de dhíth fosta le neamhchloí le dlíthe agus rialacháin a aithint, le fiosrú na nIonntaobhaithe agus bainistíochta eile agus le cigireacht a dhéanamh ar chomhfhreagrú rialála agus dleathach, má bhíonn siad ann.

Is féidir go mbeidh míshonruithe ábhartha a thagann anuas de dheasca calaoise níos deacra le haimsiú ná na cinn sin a thagann anuas ó earráidí mar d'fhéadfadh ceilt nó claonpháirteachas bheith i gceist leo.


Tá tuilleadh cur síos ar ár bhfreagrachtaí maidir le hiniúchadh ar na ráitis airgeadais ar shuíomh idirlín na Comhairle um Thuairiscí Airgeadais ag: www.frc.org.uk/auditorsresponsibilities. Tá an cur síos seo mar chuid dár dtuarascáil iniúcháir.

IONTAOBHAS NA GAELSCOLAÍOCHTA

TUARASCÁIL AN INIÚCHÓRA NEAMHSPLEÁCH (AR LEAN)

DO CHOMHALTAÍ IONTAOBHAS NA GAELSCOLAÍOCHTA

Cuirtear an tuarascáil seo in iúl d'Iontaobhaithe na carthanachta anmháin, mar chomhlacht, de réir alt 65 d'Acht na gCarthanachtaí (TÉ) 2008 agus na rialachán déanta faoi alt 66 den Acht sin. Rinneadh ár n-obair iniúchta sa dóigh go bhféadfadh muid na cúinsí sin a bhfuil dualgas orainn cur in iúl dóibh i dtuarascáil an iniúchóra a chur in iúl d'iontaobhaithe na carthanachta agus gan do chuspóir ar bith eile. Sa mhéid agus atá sé ceadaithe againn de réir an dlí, ní ghlacann muid le freagracht do dhuine ar bith seachas don Iontaobhas agus dá iontaobhaithe mar chomhlacht, as ár n-obair iniúchta, as an tuarascáil seo, nó as na tuairimí atá againn.



An Bhean Uasal Lisa McCaffrey (Iniúcháir Reachtúil Sinsearach)
do agus ar son SLMD Limited
Chartered Accountants
Statutory Auditor
Unit G
Forestview Office
Purdy's Lane
BT8 7AR

11/1/24
.....

IONTAOBHAS NA GAELSCOLAÍOCHTA

RÁITEAS AR GHNÍOMHAÍOCHTAÍ AIRGEADAIS LENA nÁIRÍTEAR CUNTAS IONCAIM AGUS CAITEACHAIS

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2023

	Nótaí	Cistí Neamshrianta £	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 gcistí		(45,949)	1,928,064	1,882,115	258,124
Iarmhéid na gcistí ar 1 Aibreán 2022		1,564,245	180,972	1,745,217	1,487,093
		<hr/>	<hr/>	<hr/>	<hr/>
Iarmhéid na gcistí 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 infíochta laistigh de bhliain amháin	16	(141,614)	(172,846)
Glansócmhainní reatha		<u>2,631,365</u>	<u>244,455</u>
Sócmhainní iomlána lúide dliteanais reatha		5,430,195	3,587,273
Creidiúnaithe: méideanna ag titim infíochta 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 ioncaim			
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 hIonntaobhaithe leis na cuntais ar 11/1/24



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

Ullmhíodh 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 ullmhíodh na cuntais, airgeadra feidhmeach an Iontaobhais. Déantar méideanna airgid sna ráitis airgeadais seo a chur leis an £ is gaire.

Ullmhíodh na cuntais seo de réir an choinbhinsiúin stairiúil um chostais, a athraíodh le hathluacháil na réadmhaoine ruilse, 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 hlontaobhaithe go bhfuil go leor sócmhainní ag an Iontaobhas le bheith ag leanstan leis an ghnó amach anseo. Ar an dóigh sin, leanann na hlontaobhaithe 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 tsinthe, 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 iocaíochtaí ó Údarás Oideachais Thuaisceart Éireann as cóiríocht sna Gaelseoileanna a fháil ar cíosa, agus iocaíochtaí 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 ggníomhaíochtaí carthanachta tá caiteachas i geur 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 dhiluacháil nó aon chailteanas lagaithe.

Tá ráta diluachála 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% line dhíreach
Daingneáin agus feistis	20% iarmhéid laghdaitheach
Ríomhairí	33.3% iarmhéid laghdaitheach

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

1.6 Réadmhaoin Infheistíochta

Athrangaiodh 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 tIonntaobhas 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 dlíteanais eile a luaithe agus a bhfuil dualgas dleathach nó inchiallaithe ar an Ionntaobhas acmhainní a íoc.

1.8 Liúntais Scoir

Cuireann an tIonntaobhas sainseáim ranniocaíochta pinisin i bhfeidhm dá fhostaithe. Tá sócmhainní na scéime scartha ó shócmhainní an Ionntaobhais. Gearrtar na ranniocaíochtaí 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 hIonntaobhaithe 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 hIonntaobhaithe ag súil le haisíoc iomlán ón Roinn Oideachais don chaiteachas go léir a tabhaíodh, ní dhéantar dimheas 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 Iontaobhas 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 Neamhsrianta	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 dhílisiú scoileanna	12,188	-

6 Gníomhaíochtaí Carthanachta

	2023	2022
	£	£
Costais fhoirne	135,438	125,624
Maoiniú deontais ghníomhaíochtaí (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	<u>179,116</u>	
	<u>420,478</u>	
Don bhliain dar chríoch 31 Márta 2022		
Cistí neamhshrianta		179,372
Cistí srianta		<u>245,357</u>
		<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 bainc	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>	
Anailisithe idir Gníomhaíochtaí carthanachta	<u>288,894</u>	<u>(6,854)</u>	<u>282,040</u>	<u>289,105</u>	

I measc na geostas rialachais tá iocaiochtaí 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	2022
	Líon	Líon
Fostaithe Lánaimseartha	3	3
	<u>3</u>	<u>3</u>
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 iocaíocht nó speansais ón iontaobhas i rith na bliana nó na mblianta roimpi.

10 Eile

	2023	2022
	£	£
Glanchailteanas ar dhiúscairt sócmhainní seasta inláimhsithe.	-	31,168
	<u>-</u>	<u>31,168</u>

11 Cánachas

Is carthanacht chláráithe an t-iontaobhas 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 t-iontaobhas 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 £	Ríomhairí £	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 £	Diúscairí £	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

Méideanna ag titim iníoctha taobh istigh de bhliain amháin:	2023 £	2022 £
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 díluachála a bheidh i bhfeidhm leis an réadmhaoin ábhartha.

Bhí an t-ioncam iarchurtha eisithe i mbliana de réir na táille díluachála 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			
	Iarmhéid ag 1 Aibreán 2022	Acmhainní ag teacht isteach	Acmhainní caite	Iarmhéid 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 dhílsiú. Is féidir leis an Iontaobhas an t-airgead seo a úsáid lena chuspóirí a bhaint amach agus ní ciste srianta é. Mar sin de, aistríodh 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			
	Iarmhéid ag 1 Aibreán 2022	Acmhainní ag teacht isteach	Acmhainní caite	Iarmhéid 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 Eanáil na Gaelscolaíochta atá ag teacht chun cinn. Is ionann an t-iarmhéid ag 31 Márta agus an t-iarmhéid gan chaitheamh den chiste cóiríochta.

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

Ciste Mhic Thiarnáin

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

IONTAOBHAS NA GAELSCOLAÍOCHTA

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19 Cistí Srianta

(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.