

IONTAOBHAS NA GAELSCOLAÍOCHTA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and financial statements for the year ended 31 March 2024.

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 Trust's objectives) and restricted funds (monies provided for specific purposes).

Total unrestricted incoming resources for the year were £164,727 (£195,413 year ended 31st March 2023). The main sources of income were combined donations of £30,359, mainly from TACA, £86,197 of rental income, £39,193 of released deferred income, and £6,452 of other income that came from bank interest received.

Unrestricted expenditure for the year totalled £280,163 which included £34,500 on grants to various Irish medium schools to assist them with their running costs throughout the year.

The Trust's unrestricted funds has made a deficit of £115,436 this year. The main expenditure continues to be payroll costs, totalling £141,270 this year.

In addition, the Trust has continued to provide funding to Irish Medium Schools for accommodation and running costs through the Accommodation fund. £87,976 of funding assistance was provided to Irish Medium Schools.

Financial review

The Trust has unrestricted reserves at 31st March 2024 of £1,402,860. 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 2024

Going concern

The Balance Sheet at the end of the year shows unrestricted reserves of £1,402,860 and restricted reserves of £2,021,060. 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
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 2024.

IONTAOBHAS NA GAELSCOLAÍOCHTA

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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
200-202 Falls Road
Belfast
Northern Ireland
BT12 6AH



Mr P Ó Ceallaigh
Cisteoir

Dated: 30/9/24

IONTAOBHAS NA GAELSCOLAÍOCHTA

TUARASCÁIL NA nIONTAOBHAITHE

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2024

Cuireann na hIontaobhaithe a dtuarascáil agus a gcuntais airgeadais don bhliain dar chríoch 31 Márta 2024 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.

Cuspoirí 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 uilig 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 chláruimhir 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 cuspoir carthanachta ar bith aige le cuspoirí an Iontaobhais) agus cistí srianta (airgid soláthraithe do chuspóirí ar leith).

Ba é £164,727 (£195,413 don bhliain dar chríoch 31 Márta 2024) an méid iomlán foinsí fáltas neamhshrianta a tháinig isteach. Ba iad comhthabhartais de £30,359, ó TACA go príomha, agus £86,197 d'ioncam cíosa, £39,193 d'ioncam iarchurtha eisithe, agus £6,452 d'ioncam eile a tháinig ó ús bainc a fuarthas, na príomhfoinsí ioncaim iad.

Ba é £280,163 méid an chaiteachais neamhshrianta don bhliain inar caitheadh £34,500 de ar dheontais a tugadh do Ghaelscoileanna éagsúla chun cuidiú lena costais reatha i rith na bliana.

Bhí easnamh san Iontaobhas de £115,436 ina chistí neamhshrianta i mbliana. Is iad costais phárolla an príomhchaiteachais fós, arbh é £141,270 méid iomlán an príomhchaiteachais i mbliana.

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 £87,976 do Ghaelscoileanna.

Athbhreithniú Airgeadais

Bhí cúlchistí neamhshrianta de £1,402,860 ag an Iontaobhas ar 31 Márta 2024. Is í 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 nIONTOOBHAITHE (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2024

Gnóthas Leantach

Léiríonn an Clár Comhardaithe ag deireadh na bliana go raibh cúlchistí neamhshrianta de £1,402,860 agus cúlchistí srianta de £2,021,060 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 i 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 foirgneamh á ligean ar cíos anois le cistí a sholáthar don Ionntaobhas a chuirfidh ar a chumas a chuid gníomhaíochtaí carthanachta a dhéanamh go fóill.

Na Pleananna don Todhchaí

Sa bhliain atá le teacht leanfaidh an Ionntaobhas 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
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 Ionntaobhas 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 trí 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 2024.

IONTAOBHAS NA GAELSCOLAÍOCHTA

RÁITEAS AR FHREAGRACHTAÍ NA nIONTAOBHAITHE

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2024

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 agus míithe 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 gceolann 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
200-202 Bóthar na bhFál
Béal Feirste
Tuaisceart Éireann
BT12 6AH

..... *P. Ó Ceallaigh*

An tUasal P Ó Ceallaigh
Cisteoir

Dáta: 30/9/24