

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 2024 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 2024 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

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 2024 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 2024 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

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.



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



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

TO THE MEMBERS OF IONTAOBHAS NA GAELSCOLAÍOCHTA

Tuairim

Rinne muid iniúchadh ar ráitis airgeadais Iontaobhas na Gaelscolaíochta ('an tIontaobhas') don bhliain dar chríoch 31 Márta 2024 a chuimsíonn Ráiteas ar na Gníomhaíochtaí Airgeadais, an Clár Comhardaithe, nótaí ar na cuntais móide achoimre ar pholasaithe cuntasaióchta tábhachtacha. Cloíonn an chreatlach tuairiscithe airgeadais a cuireadh i bhfeidhm agus na cuntais á n-ullmhú le dlíthe agus Caighdeán Chuntasaíochta na Ríochta Aontaithe, Caighdeán Tuairiscithe Airgeadais 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (Cleachtas Glactha Cuntasaíochta na Ríochta Aontaithe) san áireamh.

Dar linn:

- tugann na cuntais léargas firinneach cóir ar chúrsaí airgeadais an Iontaobhais suas go 31 Márta 2024 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 Chleachtais Ghlaetha Chuntasaíochta 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 Idirnáisúnta ar Iniúchóireacht (RA) (ISAs (RA) agus an dlí bhaintigh. Déantar tuilleadh cur síos ar ár bhfreagrachtaí de reir 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 gnóthas leantach na cuntasaióchta 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 gnóthas leantach na cuntasaióchta 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 hIontaobhaithe 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, smaoineamh 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 colas 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 bhrainsí 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 páirtneir 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 Iontaobhas trí chaibidlí le hIontaobhaithe agus le comhaltaí bainistíochta eile, agus ón eolas agus ón taithí atá againn ar an earnáil charthanachta;
- dhirigh muid ar dhlíthe 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 Iontaobhais, ina measc Acht um Charthanachtaí 2008, reachtaíocht chánach agus 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 chomhfhreagras 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 bhaol ráitis airgeadais an Iontaobhais 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 liomhnaithe; agus

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

- chuir muid nósanna imeachta anailiseacha 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 d'idirbhearta 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:

- nochtaí 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;

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-eolas 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 nIontaobhaithe agus bainistíochta eile agus le cigireacht a dhéanamh ar chomhfhreagras 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 iniúchóra.

IONTAOBHAS NA GAELSCOLAÍOCHTA

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

Cuirtear an tuarascáil seo in iúl d'Iontaobhaithe na carthanachta amháin, 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 tUasal Seamus Dawson (Iniúcháir Reachtúil Sinsearach)
do agus ar son SLMD Limited
Chartered Accountants
Statutory Auditor
Unit G
Forestview Office
Purdy's Lane
BT8 7AR

30/9/24

