

Charity Registration No. NIC100147

IONTAOBHAS NA GAELSCOLAÍOCHTA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and Grants	2	31,700	651,051	682,751	39,358
Charitable activities	3	106,900	-	106,900	127,916
Investments	4	8,539	-	8,539	6,452
Total income		<u>147,139</u>	<u>651,051</u>	<u>798,190</u>	<u>173,726</u>
<u>Expenditure on:</u>					
Charitable activities	5	345,806	804,906	1,150,712	377,138
Net expenditure for the year/ Net movement in funds		(198,667)	(153,855)	(352,522)	(203,412)
Fund balances at 1 April 2024		<u>1,402,860</u>	<u>2,021,060</u>	<u>3,423,920</u>	<u>3,627,332</u>
Fund balances at 31 March 2025		<u><u>1,204,193</u></u>	<u><u>1,867,205</u></u>	<u><u>3,071,398</u></u>	<u><u>3,423,920</u></u>

IONTAOBHAS NA GAELSCOLAÍOCHTA

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		2,424,954		2,478,696
Investment properties	11		266,392		266,392
			<u>2,691,346</u>		<u>2,745,088</u>
Current assets					
Debtors	12	11,950		28,686	
Cash at bank and in hand		2,160,454		2,644,559	
			<u>2,172,404</u>	<u>2,673,245</u>	
Creditors: amounts falling due within one year	13	(67,875)		(230,743)	
Net current assets			<u>2,104,529</u>	<u>2,442,502</u>	
Total assets less current liabilities			<u>4,795,875</u>	<u>5,187,590</u>	
Creditors: amounts falling due after more than one year	14		(1,724,477)	(1,763,670)	
Net assets			<u><u>3,071,398</u></u>	<u><u>3,423,920</u></u>	
Income funds					
Restricted funds	16		1,867,205		2,021,060
Unrestricted funds	15		1,204,193		1,402,860
			<u>3,071,398</u>	<u>3,423,920</u>	

The accounts were approved by the Trustees on 12/1/26

P. Ó Ceallaigh

Mr P Ó Ceallaigh
Cisteoir

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 Gaelscolaiochta 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.

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 2025

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 145-147 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 2025

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 2025	Total 2024
	£	£	£	£
Donations and gifts	1,700	-	1,700	359
TACA	30,000	-	30,000	27,000
Ciste Infheistíochta	-	-	-	3,000
Shared island fund	-	651,051	651,051	8,999
	<u>31,700</u>	<u>651,051</u>	<u>682,751</u>	<u>39,358</u>
For the year ended 31 March 2024	<u>30,359</u>	<u>8,999</u>		<u>39,358</u>

3 Charitable activities

	2025	2024
	£	£
Charitable rental income	65,132	86,197
Other income	41,768	41,719
	<u>106,900</u>	<u>127,916</u>

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Investments

	2025	2024
	£	£
Bank interest receivable	8,539	6,452

5 Charitable activities

	2025	2024
	£	£
Staff costs	137,053	141,270
Grant funding of activities (see note 6)	15,500	34,500
Share of support costs (see note 7)	991,796	198,008
Share of governance costs (see note 7)	6,363	3,360
	<u>1,150,712</u>	<u>377,138</u>
Analysis by fund		
Unrestricted funds	345,806	
Restricted funds	804,906	
	<u>1,150,712</u>	
For the year ended 31 March 2024		
Unrestricted funds		280,163
Restricted funds		96,975
		<u>377,138</u>

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Grants

	2025	2024
	£	£
Expenditure on schools	15,500	34,500

7 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Depreciation	53,742	-	53,742	53,742	
Administration expenses	3,489	-	3,489	4,025	
Travel and subsistence	4,072	-	4,072	1,868	
School Support	39,426	-	39,426	-	
Premises expenses	85,872	-	85,872	41,100	
Bank interest	289	-	289	297	
Accommodation fund expenditure	263,156	-	263,156	87,977	
Shared Island fund expenditure	541,750	-	541,750	8,999	
Audit fees	-	3,540	3,540	3,360	Governance
Legal and professional	-	2,823	2,823	-	Governance
	<u>991,796</u>	<u>6,363</u>	<u>998,159</u>	<u>201,368</u>	
Analysed between					
Charitable activities	<u>991,796</u>	<u>6,363</u>	<u>998,159</u>	<u>201,368</u>	

Governance costs includes payments to the auditors of £3,540 (2024- £3,360) for audit fees and preparation of financial statements.

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Staff costs and emoluments

Number of employees

The average monthly number employees during the year was: 3 (2024: 3).

	2025 Number	2024 Number
Full-time employees	3	3
Employment costs	2025	2024
	£	£
Wages and salaries	115,908	116,301
Social security costs	7,686	7,686
Other pension costs	13,459	17,283
	<u>137,053</u>	<u>141,270</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.

9 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).

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2024	2,685,070	17,091	7,709	2,709,870
At 31 March 2025	<u>2,685,070</u>	<u>17,091</u>	<u>7,709</u>	<u>2,709,870</u>
Depreciation and impairment				
At 1 April 2024	206,536	16,929	7,709	231,174
Depreciation charged in the year	53,701	41	-	53,742
At 31 March 2025	<u>260,237</u>	<u>16,970</u>	<u>7,709</u>	<u>284,916</u>
Carrying amount				
At 31 March 2025	<u>2,424,833</u>	<u>121</u>	<u>-</u>	<u>2,424,954</u>
At 31 March 2024	<u>2,478,534</u>	<u>162</u>	<u>-</u>	<u>2,478,696</u>

IONTAOBHAS NA GAELSCOLAÍOCHTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11	Investment property		2025
			£
	Fair value		
	At 1 April 2024 and 31 March 2025		266,392
			<u> </u>
12	Debtors		
		2025	2024
	Amounts falling due within one year:	£	£
	Trade debtors	7,699	19,782
	Other debtors	1,570	4,999
	Prepayments and accrued income	2,681	3,905
		<u> </u>	<u> </u>
		11,950	28,686
		<u> </u>	<u> </u>
13	Creditors: amounts falling due within one year		
		2025	2024
		£	£
		Notes	
	Deferred income	14	208,314
	Other creditors		14,769
	Accruals and deferred income		7,660
			<u> </u>
			67,875
			<u> </u>
14	Deferred income		
		2025	2024
		£	£
	Deferred income	1,778,670	1,971,984
		<u> </u>	<u> </u>
	Deferred income is included in the financial statements as follows:		
		2025	2024
		£	£
	Current liabilities	54,193	208,314
	Non-current liabilities	1,724,477	1,763,670
		<u> </u>	<u> </u>
	Total deferred income	1,778,670	1,971,984
		<u> </u>	<u> </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 2025

15 Unrestricted funds

	Movement in funds			Balance at 31 March 2025 £
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	
Trust fund	1,402,860	147,139	(345,806)	1,204,193
	<u>1,402,860</u>	<u>147,139</u>	<u>(345,806)</u>	<u>1,204,193</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.

16 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 2025 £
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	
McKiernan fund	30,699	-	-	30,699
DENI - Accommodation fund	1,990,361	-	(302,582)	1,687,779
Shared Island fund	-	651,051	(541,750)	109,301
	<u>2,021,060</u>	<u>651,051</u>	<u>(844,332)</u>	<u>1,867,205</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. In the year, no amounts were received in relation to the Accommodation fund.

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.

Shared Island fund

A total grant of £651,051 was awarded to aid with the construction and inception of Scoil na Seolta. £541,750 of this has been spent in 2024/25 with the remaining £109,301 to be spent by the end of the calendar year 2025.

IONTAOBHAS NA GAELSCOLAÍOCHTA
TUARASCÁIL BHLIANTÚIL AGUS RÁITIS AIRGEADAIS
DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2025

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

Baincírí Banc na hÉireann
Brainse Bhéal Feirste
4-8 Ardshráid
Béal Feirste
BT1 2BA

IONTAOBHAS NA GAELSCOLAÍOCHTA**RÁITEAS AR GHNÍOMHAÍOCHTAÍ AIRGEADAIS
LENA nÁIRÍTEAR CUNTAS IONCAIM AGUS CAITEACHAIS
DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2025**

	Nótaí	Cistí Neamhsrianta £	Cistí Srianta £	Iomlán 2025 £	Iomlán 2024 £
<u>Ioncam agus dearlaici ó:</u>					
Tabhartais agus Deontais	2	31,700	651,051	682,751	39,358
Gníomhaíochtaí carthanachta	3	106,900	-	106,900	127,916
Infheistíochtaí	4	8,539	-	8,539	6,452
		<u>147,139</u>	<u>651,051</u>	<u>798,190</u>	<u>173,726</u>
<u>Ioncam agus dearlaici iomlána</u>					
<u>Caiteachas ar:</u>					
Gníomhaíochtaí carthanachta	5	345,806	804,906	1,150,712	377,138
		<u>345,806</u>	<u>804,906</u>	<u>1,150,712</u>	<u>377,138</u>
<u>Ioncam glan (caiteachas) don bhliain/ Glanghluaiseacht i gcistí</u>					
		<u>(198,667)</u>	<u>(153,855)</u>	<u>(352,522)</u>	<u>(203,412)</u>
Iarmhéid na gcistí ar 1 Aibreán 2024		<u>1,402,860</u>	<u>2,021,060</u>	<u>3,423,920</u>	<u>3,627,332</u>
Iarmhéid na gcistí ar 31 Márta 2025		<u>1,204,193</u>	<u>1,867,205</u>	<u>3,071,398</u>	<u>3,423,920</u>

Dréacht-Ráitis Airgeadais
IONTAOBHAS NA GAELSCOLAÍOCHTA

CLÁR COMHARDAITHE

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2025

	Nótaí	£	2025 £	2024 £	£
Sócmhainní seasta					
Sócmhainní Inláimhsithe	10		2,424,954		2,478,696
Réadmhaoin Infheistíochta	11		266,392		266,392
			<u>2,691,346</u>		<u>2,745,088</u>
Sócmhainní reatha					
Fiachóirí	12	11,950		28,686	
Airgead tirim sa bhanc agus ar lámh		2,160,454		2,644,559	
			<u>2,172,404</u>	<u>2,673,245</u>	
Creidiúnaithe: méideanna ag titim iníochta laistigh de bhliain amháin	13	(67,875)		(230,743)	
Glansócmhainní reatha			<u>2,104,529</u>		<u>2,442,502</u>
Sócmhainní iomlána lúide dliteanais reatha			<u>4,795,875</u>		<u>5,187,590</u>
Creidiúnaithe: méideanna ag titim iníochta i ndiaidh níos mó ná bliain amháin	14		(1,724,477)		(1,763,670)
Glansócmhainní			<u>3,071,398</u>		<u>3,423,920</u>
Cistí ioncaim					
Cistí srianta	16		1,867,205		2,021,060
Cistí neamshrianta	15		1,204,193		1,402,860
			<u>3,071,398</u>		<u>3,423,920</u>

Ghlac na hlontaobhaithe leis na cuntais ar^{12/02/26}.....

P. Ó Ceallaigh

An tUasal P Ó Ceallaigh
 Cisteoir

NÓTAÍ DO NA RÁITIS AIRGEADAIS

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2025

1 Polasaithe Cuntasaíochta

1.1 Coinbhinsiún Cuntasaíochta

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

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

Ullmhaíodh na cuntais seo de réir an choinbhinsiúin stairiúil um chostais, a athraíodh le hathluacháil na réadmhaoine 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 hIontaobhaithe go bhfuil go leor sócmhainní ag an Iontaobhas le bheith ag leanstan leis an ghnó amach anseo. Ar an dóigh sin, leanann na hIontaobhaithe ar aghaidh glacadh le gnóthas leantach na cuntasaíochta agus na cuntais á n-ullmhú.

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

1.3 Acmhainní isteach

Is ionann acmhainní isteach agus maoiniú ó áisíneachtaí 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 Iontaobhas i dteideal na gcistí agus gur baineadh amach aon choinníoll gnóthacháin a bhain leo, is dócha go bhfaighfean an t-ioncam agus gur féidir an méid a thomhas go cruinn agus ní chuirfean siar é. Aithnítear deonacháin airgid nuair a fhaightear iad.

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

Baineann ioncam infheistíochta le hús bainc a fhaightear.

1.4 Acmhainní caite

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

I measc na ngníomhaíochtaí carthanachta tá caiteachas i 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 2025

1 Polasaithe Cuntasaiochta

(Ar Lean)

1.5 Sócmhainní Seasta Inláimhsithe

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

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

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

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

1.6 Réadmhaoin Infheistíochta

Athrangaiodh an réadmhaoin ruilse, ar 142-144 Bóthar na bhFál, Béal Feirste, agus í ina seilbh 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.

Bundhliteanas airgeadais

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

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

1.8 Liúntais Scoir

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

1.9 Infheistíocht i bhFoirgnimh Scoile

Rangaítear costais ceannach suiomhanna 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 dímhéas ar an infheistíocht i bhfoirgnimh scoile.

IONTAOBHAS NA GAELSCOLAÍOCHTA**NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)****DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2025****1 Polasaithe Cuntasafóichta****(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 eisítear mar bhrabús iad thar ionchais mharthana na sócmhainní ábhartha ina ngálaí cothroma. Sa bhliain reatha, eisíodh an t-ioncam iarchurtha agus gearrtar an dímeas 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 Chlár 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 Neamhshrianta	Cistí Srianta	Iomlán 2025	Iomlán 2024
	£	£	£	£
Deonacháin agus féiríní	1,700	-	1,700	359
TACA	30,000	-	30,000	27,000
Ciste Infheistíochta	-	-	-	3,000
Coiste an Oileáin Roinnte	-	651,051	651,051	8,999
	<u>31,700</u>	<u>651,051</u>	<u>682,751</u>	<u>39,358</u>
Don bhliain dar chríoch 31 Márta 2024	<u>30,359</u>	<u>8,999</u>		<u>39,358</u>

3 Gníomhaíochtaí Carthanachta

	2025 £	2024 £
Ioncam cíosa carthanachta	65,132	86,197
Ioncam eile	41,768	41,719
	<u>106,900</u>	<u>127,916</u>

Dréacht-Ráitis Airgeadais
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DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2025

4 Infheistíochtaí

	2025	2024
	£	£
Ús bainc infháilte	8,539	6,452

5 Gníomhaíochtaí Carthanachta

	2025	2024
	£	£
Costais fhoirne	137,053	141,270
Maoiniú deontais ghníomhaíochtaí (féach ar nóta 6)	15,500	34,500
Sciár de chostais tacaíochta (féach ar nóta 7)	991,796	198,008
Sciár de chostais rialachais (féach ar nóta 7)	6,363	3,360
	<u>1,150,712</u>	<u>377,138</u>
Anailís de réir ciste		
Cistí neamhshrianta	345,806	
Cistí srianta	804,906	
	<u>1,150,712</u>	
Don bhliain dar chríoch 31 Márta 2024		
Cistí neamhshrianta		280,163
Cistí srianta		96,975
		<u>377,138</u>

IONTAOBHAS NA GAELSCOLAÍOCHTA

NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)

DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2025

6 Deontais

	2025 £	2024 £
Caiteachas ar scoileanna	<u>15,500</u>	<u>34,500</u>

7 Costais Tacaíochta

	Costais Tacaíochta £	Costais Rialachais £	2025 £	2024 £	Bunús an dáilte
Diluacháil	53,742	-	53,742	53,742	
Speanais riaracháin	3,489	-	3,489	4,025	
Taisteal agus maireachtáil	4,072	-	4,072	1,868	
Tacaíocht scoile	39,426	-	39,426	-	
Speanais áitríochta	85,872	-	85,872	41,100	
Ús bainc	289	-	289	297	
Caiteachas an choiste chóiríochta	263,156	-	263,156	87,977	
Caiteachas Chiste an Oileáin Roinnte	541,750	-	541,750	8,999	
Táillí iniúchta	-	3,540	3,540	3,360	Rialachas
Táillí dleathacha agus gairmiúla	-	2,823	2,823	-	Rialachas
	<u>991,796</u>	<u>6,363</u>	<u>998,159</u>	<u>201,368</u>	
Anailísithe idir Gníomhaíochtaí carthanachta	<u>991,796</u>	<u>6,363</u>	<u>998,159</u>	<u>201,368</u>	

I measc na gcostas rialachais tá íocaíochtaí chuig na hiniúcháirí de £3,540 (2024- £3,360) do tháillí iniúchta agus d'ullmhú na ráiteas airgeadais.

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DON BHLIAIN DAR CHRÍOCH 31 MÁRTA 2025

8 Costais Fhoirne agus Luachanna Saothair

Líon na bhFostaithe

Ar an mhéad fostaíodh triúr fostaithe go míosúil i gcaitheamh na bliana: 3 (2024: 3).

	2025	2024
	Líon	Líon
Fostaithe Lánaimseartha	3	3
Costais Fhostaíochta	2025	2024
	£	£
Tuarastail	115,908	116,301
Costais slándála sóisialaí	7,686	7,686
Costais phinsin eile	13,459	17,283
	<u>137,053</u>	<u>141,270</u>

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

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

9 Cánachas

Is carthanacht chláraithe an tIontaobhas 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 tIontaobhas cláraithe le Coimisiún um Charthanachtaí Thuaisceart Éireann. (NIC 100147).

10 Sócmhainí Seasta Inláimhsithe

	Talaímh agus Foirgnimh Ruilse	Daingneáin agus Feistis	Riomhairí	Iomlán
	£	£	£	£
Costas				
Ag 1 Aibreán 2024	2,685,070	17,091	7,709	2,709,870
Ag 31 Márta 2025	2,685,070	17,091	7,709	2,709,870
Díluacháil agus Lagú				
Ag 1 Aibreán 2024	206,536	16,929	7,709	231,174
Táilli díluachála don bhliain	53,701	41	-	53,742
Ag 31 Márta 2025	260,237	16,970	7,709	284,916
Méid tugtha ar aghaidh				
Ag 31 Márta 2025	2,424,833	121	-	2,424,954
Ag 31 Márta 2024	2,478,534	162	-	2,478,696

IONTAOBHAS NA GAELSCOLAÍOCHTA**NÓTAÍ DO NA RÁITIS AIRGEADAIS (AR LEAN)*****DON BHLIAIN DAR CHRÍOCH 31 MÁRТА 2025*****11 Réadmhaoin Infheistíochta**2025
£**Luach Cothrom**

Ag 1 Aibreán 2024 agus 31 Márta 2025

266,392

12 Fiachóirí

2025

2024

Méideanna ag titim infíochta taobh istigh de bhliain amháin:

£

£

Fiachóirí trádála

7,699

19,782

Fiachóirí eile

1,570

4,999

Réamhíocaíochtaí agus ioncam fabhráithe

2,681

3,905

11,950

28,686

13 Creidiúnaithe: méideanna ag titim infíochta taobh istigh de bhliain amháin

Nótaí

2025

2024

£

£

Ioncam iarchurtha

14

54,193

208,314

Creidiúnaithe eile

6,708

14,769

Fabhráithe agus ioncam iarchurtha

6,974

7,660

67,875

230,743

14 Ioncam Iarchurtha

2025

2024

£

£

Ioncam iarchurtha

1,778,670

1,971,984

Tá ioncam iarchurtha sna ráitis airgeadais mar a leanas:

2025

2024

£

£

Dlíteanais reatha

54,193

208,314

Dlíteanais neamhreatha

1,724,477

1,763,670

Ioncam iarchurtha iomlán

1,778,670

1,971,984

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

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

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15 Cistí Neamhshrianta

	Gluaiseacht i geistí			Iarmhéid ag 31 Márta 2025 £
	Iarmhéid ag 1 Aibreán 2024 £	Acmhainní ag teacht isteach £	Acmhainní caite £	
Ciste iontaobhais	1,402,860	147,139	(345,806)	1,204,193
	<u>1,402,860</u>	<u>147,139</u>	<u>(345,806)</u>	<u>1,204,193</u>

DENI

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

16 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 geistí			Iarmhéid ag 31 Márta 2025 £
	Iarmhéid ag 1 Aibreán 2024 £	Acmhainní ag teacht isteach £	Acmhainní caite £	
Ciste Mhic Thiarnáin	30,699	-	-	30,699
DENI – Coiste cóiríochta	1,990,361	-	(302,582)	1,687,779
Ciste an Oileáin Roinnte	-	651,051	(541,750)	109,301
	<u>2,021,060</u>	<u>651,051</u>	<u>(844,332)</u>	<u>1,867,205</u>

Coiste Cóiríochta

Is ciste an Ciste cóiríochta a bhronn an Roinn Oideachais in 2010 chun cur ar chumas Iontaobhas na Gaelscolaíochta cuidiú leis na costais chóiríochta agus thógála a íoc ar fud Earnáil na Gaelscolaíochta atá ag teacht chun cinn. Is ionann an t-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 infíochta leis an Roinn. I mbliana, ní bhfuarthas méid ar bith maidir leis an Chiste Cóiríochta.

Coiste Mhic Thiarnáin

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

Coiste an Oileáin Roinnte

Tugadh deontas de £651,051 san iomlán i mbliana chun cuidiú le tógáil agus le bunú Scoil na Seolta. Caitheadh £541,750 de seo in 2024/25 agus caithfear an £109,301 atá fágtha le caitheamh faoi dheireadh na bliana féilire 2025.