

REGISTERED COMPANY NUMBER: NI610196 (Northern Ireland)
REGISTERED CHARITY NUMBER: 102825

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Conradh na Gaeilge Boirche Iochtar

E M Sheehan Limited
Chartered Certified Accountants
T/A E M Sheehan & Co
30A Greencastle Street
Kilkeel
Co. Down
BT34 4BH

Conradh na Gaeilge Boirche Iochtar

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for the Year Ended 31 December 2023**

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Conradh na Gaeilge Boirche Iochtar

Report of the Trustees **for the Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We are a voluntary organisation based in the Mourne, County Down, whose aims is to promote the Irish language as well as public awareness, knowledge and understanding of all of the cultural and linguistic heritages of Ireland. Our organisation is established to advance education, reconciliation and training for the benefit of the general public in South Down and its environs. It is an Irish language, cross-community group which aims to promote the usage of and learning of Irish locally to all communities.

We engage with the community by organising events and we aim to forge deep links with all the local community in the wider Kilkeel area as well as with local schools.

Our activities, whilst focusing on the Irish language community are run on a bilingual basis and aim to attract the widest possible participation and interest, thus having a wider public benefit to the community in the area.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have year on year improved and increased the activities we have to offer in order to target all age groups, backgrounds, interests and demands of the community.

Some of the events organised throughout the year include but not limited to:

- Lectures and talks
- Community events,
- Afterschool activities (art, craft, play time), and
- Youth clubs and schemes across the community,
- Two week promotion of the Irish language and Cultures " Seachtain na Gaeilge"
- Adult night classes and intensive language courses.
- Library and Youth Club
- Parent and Toddler Group
- Seasonal fun-days for families and young people etc.

We hope to maintain and add to the above list in the coming year in order to extend the services provided to our catchment area of learners and Irish speakers.

Conradh na Gaeilge Boirche Iochtar

Report of the Trustees **for the Year Ended 31 December 2023**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

CnaG Boirche Iochtar runs and holds a number of events and programmes throughout the year to target both young people and adults who are interested in the Irish language. This is done through a number of different methods, including but not limited to;

- Language Classes
- Fun Days,
- Workshops
- Online Shop
- Language Courses
- Parent Groups
- Summer Schemes etc.

Internal and external factors

Our objectives could only have been achieved by securing a centre to facilitate, run and organise the charitable activities developing the Irish Language in the Mourne area.

With funding received from the Irish Language Investment Fund and other bodies we were able to secure a base. Our centre, 'Páirc na Mara' is now recognised as a cultural and social enterprise hub for all the community.

The building allows for different groups and projects to take place, allowing us to provide employment for people which would otherwise be unavailable.

FINANCIAL REVIEW

Financial position

We currently operate within tight financial constraints and depend on the time and efforts of our volunteers, committee and development officer to meet our aims.

We are grant aided from the following:

- Foras Na Gaeilge
- Glór na nGael
- Newry Mourne Down District Council
- Conradh Na Gaeilge
- An Ciste Infheistíochta Gaeilge
- other smaller grants gained from other organisations

The events we run are generally free or have a minimum charge to attend. Any funds raised through events assist with covering the ever rising running costs of the centre.

Conradh na Gaeilge Boirche Iochtar

Report of the Trustees **for the Year Ended 31 December 2023**

FUTURE PLANS

Páirc na Mara, is the base for CnaG Boirche Iochtar and comprise of a community centre where we hold are activities. We intend to further develop the facilities we have in order to extend our range of services to our target audience. We also hope to extend our services and provide Irish Language support on a larger scale in the years ahead. We opened a Community Coffee Shop in June 2024 to engage with the local community and to encourage the social aspect of speaking Irish. This is a volunteer run shop.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its Memorandum & Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI610196 (Northern Ireland)

Registered Charity number

102825

Registered office

392 Glassdrumman Road
Annalong
Co. Down
BT34 4QW

Trustees

Mr Eamon Rodgers
Mr Edward Feeney (deceased 30.6.23)
Mr Liam McGreevy (resigned 30.6.23)
Mrs Kerry Trainor (appointed 1.7.23)
Mr Stephen Deegan (appointed 1.7.23)

Independent Examiner

E M Sheehan Limited
Chartered Certified Accountants
T/A E M Sheehan & Co
30A Greencastle Street
Kilkeel
Co. Down
BT34 4BH

Conradh na Gaeilge Boirche Iochtar

Report of the Trustees
for the Year Ended 31 December 2023

Approved by order of the board of trustees on 9 September 2024 and signed on its behalf by:

Mr Eamon Rodgers - Trustee

**Independent Examiner's Report to the Trustees of
Conradh na Gaeilge Boirche Iochtar**

I report on the accounts of the company for the year ended 31 December 2023, which are set out on pages seven to eighteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Independent Examiner's Report to the Trustees of
Conradh na Gaeilge Boirche Iochtar**

Una Lindsay, FCCA

E M Sheehan Limited
Chartered Certified Accountants
T/A E M Sheehan & Co
30A Greencastle Street
Kilkeel
Co. Down
BT34 4BH

9 September 2024

Conradh na Gaeilge Boirche Iochtar

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	44,585	-	44,585	62,388
Other trading activities	3	7,968	-	7,968	-
Investment income	4	400	-	400	500
Total		<u>52,953</u>	<u>-</u>	<u>52,953</u>	<u>62,888</u>
EXPENDITURE ON					
Raising funds	5	5,709	6,856	12,565	11,531
Charitable activities					
Various Annual Schemes		17,739	-	17,739	4,858
Other		18,477	-	18,477	43,082
Total		<u>41,925</u>	<u>6,856</u>	<u>48,781</u>	<u>59,471</u>
NET INCOME/(EXPENDITURE)		11,028	(6,856)	4,172	3,417
RECONCILIATION OF FUNDS					
Total funds brought forward		4,561	180,910	185,471	182,054
TOTAL FUNDS CARRIED FORWARD		<u>15,589</u>	<u>174,054</u>	<u>189,643</u>	<u>185,471</u>

The notes form part of these financial statements

Conradh na Gaeilge Boirche Iochtar

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	9	475	174,054	174,529	174,708
CURRENT ASSETS					
Debtors	10	-	-	-	721
Cash at bank		<u>16,629</u>	<u>-</u>	<u>16,629</u>	<u>11,363</u>
		16,629	-	16,629	12,084
CREDITORS					
Amounts falling due within one year	11	<u>(1,515)</u>	<u>-</u>	<u>(1,515)</u>	<u>(1,321)</u>
NET CURRENT ASSETS		<u>15,114</u>	<u>-</u>	<u>15,114</u>	<u>10,763</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,589</u>	<u>174,054</u>	<u>189,643</u>	<u>185,471</u>
NET ASSETS		<u>15,589</u>	<u>174,054</u>	<u>189,643</u>	<u>185,471</u>
FUNDS	12				
Unrestricted funds				15,589	4,561
Restricted funds				<u>174,054</u>	<u>180,910</u>
TOTAL FUNDS				<u>189,643</u>	<u>185,471</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Conradh na Gaeilge Boirche Iochtar

Balance Sheet - continued

31 December 2023

The trustees acknowledge their responsibilities for

- (a) Complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts, and
- (b) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2024 and were signed on its behalf by:

Mr Eamon Rodgers - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 4% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	22,735	5,886
Grants	<u>21,850</u>	<u>56,502</u>
	<u>44,585</u>	<u>62,388</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
FORAS	3,066	5,800
Newry & Mourne	5,542	28,840
DEARA	1,488	1,221
Glor Na Gael	2,540	-
Cross Community Funding	-	4,581
An Ciste Funding	210	-
Glor Na Ngael Teor	-	16,060
Education A Belfast region	1,800	-
SHSCT	1,350	-
Community Foundation NI	5,000	-
Conradh na Gaeilge ROI	<u>854</u>	-
	<u>21,850</u>	<u>56,502</u>

Conradh na Gaeilge Boirche Iochtar

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Sponsorships	2,267	-
Class Fees	<u>5,701</u>	<u>-</u>
	<u>7,968</u>	<u>-</u>

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Rents received	<u>400</u>	<u>500</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Depreciation	6,856	7,142
Support costs	<u>2,231</u>	<u>921</u>
	<u>9,087</u>	<u>8,063</u>

Investment management costs

	31.12.23	31.12.22
	£	£
Property repairs	<u>3,478</u>	<u>3,468</u>
Aggregate amounts	<u>12,565</u>	<u>11,531</u>

Conradh na Gaeilge Boirche Iochtar

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	<u>9,582</u>	<u>8,184</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,388	-	62,388
Investment income	<u>500</u>	<u>-</u>	<u>500</u>
Total	<u>62,888</u>	<u>-</u>	<u>62,888</u>
 EXPENDITURE ON			
Raising funds	4,389	7,142	11,531
 Charitable activities			
Various Annual Schemes	4,858	-	4,858
Other	43,082	-	43,082

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	<u>52,329</u>	<u>7,142</u>	<u>59,471</u>
NET INCOME/(EXPENDITURE)	10,559	(7,142)	3,417
RECONCILIATION OF FUNDS			
Total funds brought forward	(5,998)	188,052	182,054
TOTAL FUNDS CARRIED FORWARD			
	<u>4,561</u>	<u>180,910</u>	<u>185,471</u>

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2023	253,797	-	2,534	4,892	261,223
Additions	<u>-</u>	<u>2,484</u>	<u>-</u>	<u>6,919</u>	<u>9,403</u>
At 31 December 2023	<u>253,797</u>	<u>2,484</u>	<u>2,534</u>	<u>11,811</u>	<u>270,626</u>
DEPRECIATION					
At 1 January 2023	82,391	-	640	3,484	86,515
Charge for year	<u>6,856</u>	<u>468</u>	<u>284</u>	<u>1,974</u>	<u>9,582</u>
At 31 December 2023	<u>89,247</u>	<u>468</u>	<u>924</u>	<u>5,458</u>	<u>96,097</u>
NET BOOK VALUE					
At 31 December 2023	<u>164,550</u>	<u>2,016</u>	<u>1,610</u>	<u>6,353</u>	<u>174,529</u>
At 31 December 2022	<u>171,406</u>	<u>-</u>	<u>1,894</u>	<u>1,408</u>	<u>174,708</u>

Conradh na Gaeilge Boirche Iochtar

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	<u><u>-</u></u>	<u><u>721</u></u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	52	-
Accrued expenses	<u>1,463</u>	<u>1,321</u>
	<u>1,515</u>	<u>1,321</u>

12. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	4,561	11,028	15,589
Restricted funds			
Marine Park Building Development	180,910	(6,856)	174,054
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>185,471</u>	<u>4,172</u>	<u>189,643</u>

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,953	(41,925)	11,028
Restricted funds			
Marine Park Building Development	-	(6,856)	(6,856)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>52,953</u>	<u>(48,781)</u>	<u>4,172</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	(5,998)	10,559	4,561
Restricted funds			
Marine Park Building Development	188,052	(7,142)	180,910
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>182,054</u>	<u>3,417</u>	<u>185,471</u>

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,888	(52,329)	10,559
Restricted funds			
Marine Park Building Development	-	(7,142)	(7,142)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>62,888</u>	<u>(59,471)</u>	<u>3,417</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	(5,998)	21,587	15,589
Restricted funds			
Marine Park Building Development	188,052	(13,998)	174,054
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>182,054</u>	<u>7,589</u>	<u>189,643</u>

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,841	(94,254)	21,587
Restricted funds			
Marine Park Building Development	-	(13,998)	(13,998)
	_____	_____	_____
TOTAL FUNDS	<u>115,841</u>	<u>(108,252)</u>	<u>7,589</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Conradh na Gaeilge Boirche Iochtar

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,735	5,886
Grants	<u>21,850</u>	<u>56,502</u>
	44,585	62,388
Other trading activities		
Sponsorships	2,267	-
Class Fees	<u>5,701</u>	<u>-</u>
	7,968	-
Investment income		
Rents received	<u>400</u>	<u>500</u>
Total incoming resources	52,953	62,888
EXPENDITURE		
Raising donations and legacies		
Long leasehold	6,856	7,142
Investment management costs		
Property repairs	3,478	3,468
Charitable activities		
Summer Scheme Assistants	960	2,203
Youth club costs	514	2,655
Isle of Man Trip	7,379	-
Carried forward	8,853	4,858

This page does not form part of the statutory financial statements

Conradh na Gaeilge Boirche Iochtar

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Charitable activities		
Brought forward	8,853	4,858
Gealtach Trip	7,535	-
Scholarships	1,351	-
	17,739	4,858
Other		
Contract Workers	10,448	32,049
Cleaning costs	45	41
Activity Costs	3,308	6,942
Waste Removal	487	350
Plant and machinery	468	-
Fixtures and fittings	284	259
Computer equipment	1,975	783
	17,015	40,424
Support costs		
Management		
Light and heat	-	97
Print and stationery	-	638
Advertising	881	(169)
	881	566
Finance		
Bank charges	306	289
Other		
Sundries	1,044	1,133
Governance costs		
Accountancy and legal fees	1,462	1,591

This page does not form part of the statutory financial statements

Conradh na Gaeilge Boirche Iochtar

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	<u>£</u>	<u>£</u>
Total resources expended	<u>48,781</u>	<u>59,471</u>
Net income	<u>4,172</u>	<u>3,417</u>

This page does not form part of the statutory financial statements
