

Charity registration number NIC105703

Company registration number NI607934 (Northern Ireland)

**COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	STEPHEN WALLACE DAVID KENNEDY	(Appointed 28 February 2023)
<b>Secretary</b>	BRIAN CAHALANE	
<b>Charity number</b>	NIC105703	
<b>Company number</b>	NI607934	
<b>Registered office</b>	15F GLENNAVY ROAD CRUMLIN CO. ANTRIM BT29 4LA	
<b>Independent examiner</b>	KEARNEY & CO DONEGALL HOUSE 2ND FLOOR 98-102 DONEGALL STREET BELFAST BT1 2GW	

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# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

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# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 AUGUST 2022

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The trustees present their annual report and financial statements for the year ended 31 August 2022.

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 31st August 2021. 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 1st January 2015)

#### **Objectives and activities**

Coiste Ghaeloideachais Chromghlinne (CGC) promotes the use of the Irish language and Irish culture in the Crumlin area, this area has high levels of social isolation and is affected by a widespread shortage of community facilities.

CGC seeks to provide services focused on the Irish language in order to benefit children, families and extended families in consolidating the learning and development of the Irish language and the development of sensitivity and insight into other cultural traditions.

#### **Significant activities**

CGC benefits the local community through the activities promoted in its management of Naíonra/Naíscoil Ghleann Darach and in its support to Gaelscoil Ghleann Darach. Naíonra/Naíscoil Ghleann Darach provides a much needed, voluntary non-denominational pre-school playgroup facility for 3–4-year-old children through the medium of the Irish language. We welcome children from all communities and are the only voluntary provider for children in their penultimate school year in the local area.

The Naíscoil, which is hosted in the family centre (Ionad Teaghlaigh Ghleann Darach) continues to flourish, catering for the educational and developmental needs of 24 children and employing 2 staff (Bernie Reid and Seana McCabe).

CGC oversee the day to day running of the Family Centre, Ionad Teaghlaigh Ghleann Darach. This caters for the needs of the community in Crumlin and the surrounding areas. The overall aim of the centre is to deliver a range of educational and community programmes throughout the year. These activities play an integral part in the maintenance of a community spirit within Crumlin and include Irish language and music classes, youth facilities, conference facilities, drama activities, educational attainment and employability sessions. The CGC continue to work closely with other local groups within the wider Crumlin area to organise events to raise the profile of the Irish language within the local community and fundraise. Thanks to all those who have supported these events and we would also like to acknowledge those who have worked very hard to ensure all these events were successful and enjoyable.

#### **Public benefit**

The trustees believe that the organisation provides a public benefit through its efforts to promote community development and the Irish language. This is achieved by undertaking a range of projects within its local community.

The trustees are fully aware of the guidelines from the Charity Commission for Northern Ireland to comply with the Charities Act (NI) 2008, and believe they are operating entirely within those guidelines.

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### Financial review

In October 2021, we held our first in-door event from pre-covid days. Children from the Gaelscoil and other schools enjoyed a great Halloween disco which raised much needed funds for the Ionad.

In November we worked alongside council and Crumlin Residents Collective to provide families in need with food and fuel during the pandemic.

With a rise in Covid numbers, and the introduction of restrictions this caused a fear within families to socialise. Our numbers for the Caifé and classes dropped rapidly. In February of that year we have now re-opened the Caifé as a coffee dock selling pre-made sandwiches scones and tray bakes. We will continue to run the Caifé on the basis of an additional aspect of our classes and events here at the family centre, as it would be senseless to try and compete with main street coffee shops and would contradict with the aims and objectives of the organisation as a whole.

The Department of Communities awarded £30k and the work was completed by March 2022. This paid for a new floor for the halla, new outdoor equipment for both Naíscóil and Caifé, a list of repairs to Naíscóil and the long-awaited repairs of the roof.

In the summer of 2022, we held two summer schemes, and were awarded festivals grant from Peace IV for the month of August to run a Pagan Lúnasa Festival.

During the months of March through to June 2022 we used the DFC Capital Grant of £23,000 to repair the roof which had been leaking for the previous five years. As it turned out the roof was never fully completed from the original build. A partially new roof was fitted. We also had a new floor laid in the halla mór, an outdoor awning at the front of the building, 6 picnic benches, outdoor play equipment for the Naíscóil garden and general repairs to doors and locks to the inside of the building and Naíscóil.

In the first quarter of 2022 staff worked on promotions, offers and daily advertising through social media to encourage numbers into the new Caifé. Other than set times of activities and events the Caifé struggled to get numbers. In June because of a lack of finance to fund a 'restaurant' type Caifé we changed to a coffee dock serving scones and traybakes.

From July, in line with the ethos of Ionad Teaghlaigh Ghleann Darach and Coiste Ghaeloideachas Chromghlinne, our focus continued to be on the promotion of Irish language and culture and on forging links and working relationships with other community groups and key stakeholders in the area. At present we work closely with Naomh Séamas CLG, Crumlin United and Crumlin Men's Shed. We have also now secured working relationships with Crumlin Angling Association and Lough Neagh Boating Heritage Boating Association. This helps us further the objectives as defined in our constitution and also enables us to score higher points when applying for community grants.

62 children participated in our summer scheme in a range of activities (through the medium of Irish and bilingually) including yoga, pizza-making, sport, arts & crafts, treasure hunts, and a trip to Tannaghmore Gardens & Animal Farm during the week-long summer scheme which was deemed by children and parents to be a huge success, and an opportunity for children to continue with their Irish language education outside of school.

Volunteers from Crumlin Men's Shed put up our polytunnel in July 2022. They also donated a planter and painted some of our outdoor structures in the play area in preparation for Féile Lughnasadh. They are committed to advising and engaging with us in the maintenance of the polytunnel as a long-term project. We have since applied for a grant from the Community Foundation which will enable us to develop this further.

A family festival was held in August and was inspired by the ancient pagan and Celtic tradition which marks the end of summer and the beginning of the harvest season. The one-day event included face-painting and a bouncy castle for young children, Irish dancing in the main hall and four hours of traditional and other music on the outdoor stage. We offered a range of international cuisine representing the diversity of communities in Crumlin. Children from the local GAA and soccer clubs participated in a sports blitz and we included archery to represent one of the ancient games of Ireland. Margaret McCann, a local artist, who specialises in pagan and historical costumes provided the decorations and artwork and greeted visitors in character. In addition, members of the Lough Neagh Heritage Boating Association came to showcase their skills in the ancient crafts of boat building and weaving. The event exceeded our expectations, in terms of numbers of visitors (estimated to be between 250-300 people throughout the day) and in the positive feedback we received. A series of talks included in the festival programme was re-scheduled for October.

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Induction and training of new trustees**

During the period under review the committee met monthly. New members are appointed by nominations made in writing by any existing members. At the General Meeting members are appointed by election.

### **Risk management**

The principles of good governance are embedded within all aspects of Coiste Ghaeloideachas Chromghlinne's operations with management and staff being keenly aware of the Board's responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage. A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two-way relationship is the key feature of Coiste Ghaeloideachas Chromghlinne governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Coiste Ghaeloideachas Chromghlinne establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls. In both these areas i.e., Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Coiste Ghaeloideachas Chromghlinne is involved can bring with it a high level of scrutiny to ensure all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Coiste Ghaeloideachas Chromghlinne, therefore, greatly reassured of the company's compliance with the highest standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the Independent Examination confirms compliance with both probity and regularity in the use of monies received.

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Coiste Ghaeloideachas Chromghlinne (CGC) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2022*

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The trustees' report was approved by the Board of Trustees.

*Stephen Wallace*

.....  
**STEPHEN WALLACE**

Trustee

Dated: ...24/05/2023.....

*David Kennedy*

.....  
**DAVID KENNEDY**

Trustee

Dated: ...24/05/2023.....

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

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We report to the trustees on our examination of the financial statements of COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC) (the charity) for the year ended 31 August 2022.

#### **Responsibilities and basis of report**

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

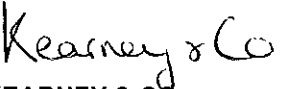
Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of our examination of the charity's financial statements carried out under section 65 of the Charities Act 2008 (the 2008 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
KEARNEY & CO

DONEGALL HOUSE  
2ND FLOOR  
98-102 DONEGALL STREET  
BELFAST  
BT1 2GW

Dated: 24/05/23

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Charitable activities	3	29,659	119,596	149,255	30,443	149,388	179,831
<b>Expenditure on:</b>							
Charitable activities	4	27,161	127,888	155,049	40,849	124,904	165,753
<b>Net income/(expenditure) for the year/ Net movement in funds</b>							
		2,498	(8,292)	(5,794)	(10,406)	24,484	14,078
Fund balances at 1 September 2021							
		89,645	586,635	676,280	100,051	562,151	662,202
<b>Fund balances at 31 August 2022</b>							
		92,143	578,343	670,486	89,645	586,635	676,280

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		674,799		677,402
<b>Current assets</b>					
Debtors	10	4,325		568	
Cash at bank and in hand		241		353	
		<u>4,566</u>		<u>921</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(8,879)</u>		<u>(2,043)</u>	
Net current liabilities			(4,313)		(1,122)
<b>Total assets less current liabilities</b>			<u>670,486</u>		<u>676,280</u>
<b>Income funds</b>					
Restricted funds			578,343		586,635
Unrestricted funds			92,143		89,645
			<u>670,486</u>		<u>676,280</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ...24/05/2023.....

*Stephen Wallace*

STEPHEN WALLACE  
Trustee

*David Kennedy*

DAVID KENNEDY  
Trustee

Company registration number NI607934

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### 1 Accounting policies

##### Charity information

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 15F GLENAVY ROAD, CRUMLIN, CO. ANTRIM, BT29 4LA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of trust, The Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements 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.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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 financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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### 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% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

3 Charitable activities	Fees		Cafe		Room Hire		Misc. Income		Summer Scheme		Grants		Total	
	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£
Sales within charitable activities	14,499		10,432		2,150		-		1,455		-		28,536	
Other income	-		-		-		1,123		-		119,596		120,719	
	<u>14,499</u>		<u>10,432</u>		<u>2,150</u>		<u>1,123</u>		<u>1,455</u>		<u>119,596</u>		<u>149,255</u>	
														<u>179,831</u>
Analysis by fund														
Unrestricted funds	14,499		10,432		2,150		1,123		1,455		-		29,659	
Restricted funds	-		-		-		-		-		119,596		119,596	
	<u>14,499</u>		<u>10,432</u>		<u>2,150</u>		<u>1,123</u>		<u>1,455</u>		<u>119,596</u>		<u>149,255</u>	
														<u>179,831</u>

For the year ended 31 August 2021

**COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

3 Charitable activities	(Continued)									
	For the year ended 31 August 2021									
	Fees	Cafe	Room Hire	Misc. Income	Summer Scheme	Grants	Total 2021	£	£	£
Sales within charitable activities	10,235	8,973	3,060	-	4,142	-	26,410			
Other income	-	-	-	4,033	-	149,388	153,421			
	<u>10,235</u>	<u>8,973</u>	<u>3,060</u>	<u>4,033</u>	<u>4,142</u>	<u>149,388</u>	<u>179,831</u>			
Analysis by fund										
Unrestricted funds	10,235	8,973	3,060	4,033	4,142	-	30,443			
Restricted funds	-	-	-	-	-	149,388	149,388			
	<u>10,235</u>	<u>8,973</u>	<u>3,060</u>	<u>4,033</u>	<u>4,142</u>	<u>149,388</u>	<u>179,831</u>			

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	72,922	46,119
Depreciation and impairment	18,547	17,560
Insurance	2,478	3,470
Light and Heat	5,882	2,869
Telephone	1,510	1,117
Facilitators and tutors	18,584	18,302
Sundries	1,883	590
Resources	-	4,341
Summer Scheme Expenses	3,101	6,180
Donations and Sponsorship	1,330	3,885
Administration	-	12,463
Events and hospitality	3,345	17,851
Cafe	7,890	17,882
Bank loan interest	-	1,675
Repairs	14,634	8,643
Bank fees	423	342
	<u>152,529</u>	<u>163,289</u>
Share of governance costs (see note 5)	2,520	2,464
	<u>155,049</u>	<u>165,753</u>
<b>Analysis by fund</b>		
Unrestricted funds	27,161	40,849
Restricted funds	127,888	124,904
	<u>155,049</u>	<u>165,753</u>

**COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

5 Support costs	Support costs		Governance costs		2022 Support costs		Governance costs		2021	
	£	£	£	£	£	£	£	£	£	£
Accountancy	-	2,520	2,520	-	2,520	-	2,040	-	2,040	2,040
Legal & Professional Fees	-	-	-	-	-	-	424	-	424	424
	-	2,520	2,520	-	2,520	-	2,464	-	2,464	2,464
Analysed between										
Charitable activities	-	2,520	2,520	-	2,520	-	2,464	-	2,464	2,464

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	9	3
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	69,458	45,569
Other pension costs	3,464	550
	<u>          </u>	<u>          </u>
	<u>72,922</u>	<u>46,119</u>

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 September 2021	790,775	10,926	801,701
Additions	-	15,942	15,942
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2022	<u>790,775</u>	<u>26,868</u>	<u>817,643</u>
<b>Depreciation and impairment</b>			
At 1 September 2021	120,584	3,714	124,298
Depreciation charged in the year	15,815	2,731	18,546
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2022	<u>136,399</u>	<u>6,445</u>	<u>142,844</u>
<b>Carrying amount</b>			
At 31 August 2022	<u>654,376</u>	<u>20,423</u>	<u>674,799</u>
At 31 August 2021	<u>670,192</u>	<u>7,210</u>	<u>677,402</u>

# COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	4,325	568
	<u>4,325</u>	<u>568</u>

### 11 Loans and overdrafts

	2022	2021
	£	£
Bank loans	-	5
	<u>-</u>	<u>5</u>
Payable within one year	-	5
	<u>-</u>	<u>5</u>

### 12 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Bank loans	11	-	5
Other creditors		5,316	-
Accruals and deferred income		3,563	2,038
		<u>8,879</u>	<u>2,043</u>

### 13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:						
Tangible assets	104,346	570,453	674,799	90,767	586,635	677,402
Current assets/(liabilities)	(4,313)	-	(4,313)	(1,122)	-	(1,122)
	<u>100,033</u>	<u>570,453</u>	<u>670,486</u>	<u>89,645</u>	<u>586,635</u>	<u>676,280</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 15 Taxation

Coiste Ghaeloideachas Chromghlinne (CGC) has been granted Charitable status by the Inland Revenue.

Charity number: NIC 105703

