

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 2024

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Stephen Wallace David Kennedy Caitrin Murphy	(Appointed 31 July 2024)
Secretary	Brian Cahalane	
Charity number	NIC105703	
Company number	NI607934	
Registered office	15F GLENAVY ROAD CRUMLIN CO. ANTRIM BT29 4LA	
Independent examiner	KEARNEY & CO 2nd Floor Donegall House 98-102 Donegall Street Belfast BT1 2GW	

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

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 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 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 children from 2 years 10 months through the medium of the Irish language. We welcome children from all communities and are the only Irish-medium voluntary pre-school provider in the local area.

The Naíscoil, which is hosted in the family centre (Ionad Teaghlaigh Ghleann Darach) continues to flourish, with the capacity for the educational and developmental needs of 24 children, and employing 2 full-time staff and one part-time member of staff

CGC oversees 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. CGC continues 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.

In line with the ethos of Ionad Teaghlaigh Ghleann Darach and Coiste Ghaeloideachas Chromghlinne, our focus continues 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 CLG Naomh Séamas, Crumlin United and Crumlin Men's Shed. We have also developed working relationships with Crumlin Angling Association, Lough Neagh Boating Heritage Boating Association and The Whins Sheltered Housing.

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 2024

Financial review

- In September 2023, a new term of Irish classes for adults began, offering Bunrang (Total Beginners), and Darna Rang (Advanced Beginners), both of which were well-attended with enrolment up 50% from the previous year. With the help of volunteer tutors, we have been able to offer an additional level beginning in April 2024.
- With funding from the Arts Council of Northern Ireland (Rural Engagement Arts Programme) we were able to develop a Community Tapestry and History Project. Facilitated by a local community artist, our aim was to create a tapestry to visually tell the story of the United Irishmen and Women in the late 1700s. 2023 marked the 225th anniversary of the 1798 rebellion and we were keen to tap into the huge interest in a subject which is part of our shared history. The tapestry was created by local community groups (including Glenavy Friendship Group, Crumlin Senior Citizens, CLG Naomh Séamas and GAA Mothers and Others Group). The United Irishmen movement was inherently anti-sectarian and it is this aspect that we were particularly keen to celebrate. The participating groups contain members from all sections of our community and reflect our diverse ethos. We invited a number of local historians to give talks and presentations throughout the year; their talks brought the history to life and helped inspire and encourage new participants in the project. The continuous feedback that we received was hugely positive and encouraging, with many participants saying that they would love to take part in similar projects again. A public unveiling of the tapestry will take place in November 2024, and other community and historical groups have expressed an interest in exhibiting the tapestry in their own centres.
- With funding from The Community Foundation (Ultach Fund), we successfully delivered four Dianchúrsa (Irish language intensive one-day courses) from August 2023 to June 2024. This project also enabled us to run a day trip to the Irish language cultural centre An Carn, in Carn Tóchair, Maghera, County Derry for adults who attend our Irish classes. These activities proved to be an excellent way of introducing the language to newcomers; local people from the Crumlin area who had not previously attended any classes or events at Ionad Teaghlaigh Ghleann Darach have now embarked on their Irish language journey and all have expressed a keen interest in returning and enrolling for regular classes in the future.
- We were also able to cover the cost of new flooring in one of the rooms in the family centre with this grant. This new, safe environment has encouraged more parents and families to attend our Grúpa Tuistí & Tachrán (Parent & Toddler Group) and participate in activities which are conducive to learning the language in a natural setting.
- Much needed funding from Pathways Early Years has ensured that the Naíonra/Naíscoil continues to thrive.
- Club Óige/Youth Club ran throughout the year (around 30 young people per week) and 60 children attended the Campa Samhraidh/Summer Camp which was also a huge success. Other popular fundraising activities for children included the annual Halloween and Valentine's Disco. We also facilitated a Santa Sleigh Ride through Crumlin Main Street, and a music & dance session with Tura Arutura, and children from the Naíscoil also visited The Whins sheltered housing residents in Crumlin as part of a Seachtain na Gaeilge intergenerational project.
- Cairde Ghleann Darach volunteers continued with their uniform swap for Gaelscoil and Naíscoil parents, to help alleviate the cost-of-living crisis and to promote environmental sustainability.
- Our 'Síolta Beaga' (Little Seeds) project, funded by the Community Foundation (BC & P Fund) continues to flourish and we have now successfully established a sustainable community led garden consisting of a polytunnel, raised beds, and composting facilities. This is maintained by volunteers, and children from Naíscoil and Gaelscoil Ghleann Darach make weekly visits help water the vegetables and harvest the crops when ready.
- With funding from Ciste Infheistíochta Gaeilge, Foras na Gaeilge, and Antrim and Newtownabbey Borough Council, we were able to facilitate various workshops, music events with renowned local traditional music players and storytellers, as well as a short documentary screening on Lough Neagh and its fishermen. Imbolc and St. Patrick's Day activities, as well as Féile Lughnasadh in August 2024, brought in large crowds to the centre and provided a boost to our coffee dock, Caifé Gaelach. The coffee dock remains open Wednesday to Friday during term time, and when events are taking place, and continues to function as a small but welcome source of additional revenue for the organisation.
- A Coffee Morning in aid of Palestinian Medical Relief was also held during the year.

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

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

FOR THE YEAR ENDED 31 AUGUST 2024

- Our Three-Year Business Plan outlines our business aims, key performance indicators, cash flow forecasts and projections. The plan will help the organisation focus on becoming more sustainable by generating an income, rather than relying heavily on grants. Our Business Development Officer successfully completed an MSc, funded by Ciste Infheistíochta Gaeilge, in Management and Digital Business in August 2024.
- Our Five-Year Strategic Plan is to act as a delivery pathway for 2024 – 2029. It outlines our Vision and long-term aims for the organisation which will enable us to:
 - Promote the Irish Language and Culture
 - Build Cohesion and Inclusion
 - Empower the Community
 - Create Change
 - Promote Growth and Stability

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 ie 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.

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

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

FOR THE YEAR ENDED 31 AUGUST 2024

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 gave 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.

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

Stephen Wallace

Trustee

Dated: 21 May 2025

Stephen Wallace

David Kennedy

Trustee

Dated: 21 May 2025

David Kennedy

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

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 2024.

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

2nd Floor
Donegall House
98-102 Donegall Street
Belfast
BT1 2GW

Dated: 21 May 2025

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	3	22,086	137,333	159,419	27,062	110,550	137,612
Total income		22,086	137,333	159,419	27,062	110,550	137,612
Expenditure on:							
Charitable activities	4	23,610	141,518	165,128	24,487	132,040	156,527
Total expenditure		23,610	141,518	165,128	24,487	132,040	156,527
Net expenditure and movement in funds		(1,524)	(4,185)	(5,709)	2,575	(21,490)	(18,915)
Reconciliation of funds:							
Fund balances at 1 September 2023		94,718	556,853	651,571	92,143	578,343	670,486
Fund balances at 31 August 2024		93,194	552,668	645,862	94,718	556,853	651,571

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		633,144		654,189
Current assets					
Debtors	10	2,875		2,000	
Cash at bank and in hand		13,112		831	
		<u>15,987</u>		<u>2,831</u>	
Creditors: amounts falling due within one year	11	<u>(3,269)</u>		<u>(5,449)</u>	
Net current assets/(liabilities)			<u>12,718</u>		<u>(2,618)</u>
Total assets less current liabilities			<u>645,862</u>		<u>651,571</u>
Net assets excluding pension liability			<u>645,862</u>		<u>651,571</u>
			<u>=====</u>		<u>=====</u>
The funds of the charity					
Restricted income funds	13	552,668		556,853	
Unrestricted funds		93,194		94,718	
		<u>645,862</u>		<u>651,571</u>	
			<u>=====</u>		<u>=====</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 2024.

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 21 May 2025

Stephen Wallace
Trustee

Stephen Wallace

David Kennedy
Trustee

David Kennedy

Company registration number NI607934 (Northern Ireland)

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

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 GLENNAVY 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 or grantors 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 2024

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 2024

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 2024

3 Charitable activities

	Fees	Cafe	Room Hire	Misc Income	Summer Scheme	Grants	Total 2024	Total 2023
	2024	2024	2024	2024	2024	2024		
	£	£	£	£	£	£	£	£
Sale of goods	9,155	5,430	1,715	-	1,450	-	17,750	23,439
Ancillary trading income	-	2,515	-	-	-	-	2,515	-
Other income	-	-	-	1,821	-	137,333	139,154	114,173
	<u>9,155</u>	<u>7,945</u>	<u>1,715</u>	<u>1,821</u>	<u>1,450</u>	<u>137,333</u>	<u>159,419</u>	<u>137,612</u>
Analysis by fund								
Unrestricted funds	9,155	7,945	1,715	1,821	1,450	-	22,086	27,062
Restricted funds	-	-	-	-	-	137,333	137,333	110,550
	<u>9,155</u>	<u>7,945</u>	<u>1,715</u>	<u>1,821</u>	<u>1,450</u>	<u>137,333</u>	<u>159,419</u>	<u>137,612</u>

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Charitable activities (Continued)

For the year ended 31 August 2023

	Fees	Cafe	Room Hire	Misc Income	Grants	Total 2023
	£	£	£	£	£	£
Sale of goods	12,801	10,273	365	-	-	23,439
Other income	-	-	-	3,623	110,550	114,173
	<u>12,801</u>	<u>10,273</u>	<u>365</u>	<u>3,623</u>	<u>110,550</u>	<u>137,612</u>
Analysis by fund						
Unrestricted funds	12,801	10,273	365	3,623	-	27,062
Restricted funds	-	-	-	-	110,550	110,550
	<u>12,801</u>	<u>10,273</u>	<u>365</u>	<u>3,623</u>	<u>110,550</u>	<u>137,612</u>

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

4 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	90,669	85,190
Depreciation and impairment	21,043	22,532
Insurance	2,928	2,867
Light and Heat	7,412	7,099
Telephone	1,964	1,498
Facilitators and tutors	21,161	20,831
Sundries	2,032	1,838
Summer Scheme Expenses	2,888	1,331
Donations and Sponsorship	1,170	-
Events and hospitality	4,286	1,198
Cafe	3,625	4,802
Repairs	2,957	3,311
Bank fees	473	510
	<u>162,608</u>	<u>153,007</u>
Share of governance costs (see note 5)	2,520	3,520
	<u>165,128</u>	<u>156,527</u>
Analysis by fund		
Unrestricted funds	23,610	24,487
Restricted funds	141,518	132,040
	<u>165,128</u>	<u>156,527</u>

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

5 Support costs	Support costs	Governance costs	2024		Governance costs	2023
	£	£	Support costs	Governance costs	£	£
Accountancy	-	2,520	2,520	-	3,520	3,520
	<u>-</u>	<u>2,520</u>	<u>2,520</u>	<u>-</u>	<u>3,520</u>	<u>3,520</u>
Analysed between						
Charitable activities	-	2,520	2,520	-	3,520	3,520
	<u>-</u>	<u>2,520</u>	<u>2,520</u>	<u>-</u>	<u>3,520</u>	<u>3,520</u>

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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:

	2024 Number	2023 Number
	5	6
	<u>5</u>	<u>6</u>
Employment costs	2024	2023
	£	£
Wages and salaries	88,639	81,974
Other pension costs	2,030	3,216
	<u>90,669</u>	<u>85,190</u>

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

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 September 2023	790,775	28,790	819,565
At 31 August 2024	<u>790,775</u>	<u>28,790</u>	<u>819,565</u>
Depreciation and impairment			
At 1 September 2023	152,215	13,163	165,378
Depreciation charged in the year	15,815	5,228	21,043
At 31 August 2024	<u>168,030</u>	<u>18,391</u>	<u>186,421</u>
Carrying amount			
At 31 August 2024	<u>622,745</u>	<u>10,399</u>	<u>633,144</u>
At 31 August 2023	<u>638,561</u>	<u>15,628</u>	<u>654,189</u>

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

10 Debtors		2024	2023
	Amounts falling due within one year:	£	£
	Other debtors	2,875	2,000
		<u> </u>	<u> </u>
11 Creditors: amounts falling due within one year		2024	2023
		£	£
	Other creditors	751	408
	Accruals and deferred income	2,518	5,041
		<u> </u>	<u> </u>
		3,269	5,449
		<u> </u>	<u> </u>
12 Retirement benefit schemes		2024	2023
	Defined contribution schemes	£	£
	Charge to profit or loss in respect of defined contribution schemes	2,030	3,216
		<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
	556,853	137,333	(141,518)	552,668
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
	578,343	110,550	(132,040)	556,853
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

COISTE GHAELOIDEACHAS CHROMGHLINNE (CGC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	94,718	22,086	(23,610)	93,194
Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	92,143	27,062	(24,487)	94,718

15 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 August 2024 are represented by:						
Tangible assets	633,144	-	633,144	654,189	-	654,189
Current assets/(liabilities)	12,718	-	12,718	(2,618)	-	(2,618)
	645,862	-	645,862	651,571	-	651,571

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

17 Taxation

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

Charity number: NIC 105703