



Comhairle na Gaelscolaíochta

Annual Report and Accounts
for the year ended 31 March 2023

22/23



COMHAIRLE
NA GAELSCOLAÍOCHTA

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**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

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COMHAIRLE NA GAELSCOLAÍOCHTA
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REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number NIC105808

Company Registration Number NI039115

**Registered Office and
Operational Address** Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

**Board of Directors on the date
the Annual Report was approved** Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr G P Adams (resigned 6 October 2022)
Mr D Ua Bruadair
Mr P A Ó Mianáin
Dr P Ó Tiarnaigh (resigned 24 February 2023)
Mr T Rogan
Ms N Toman
Mr D Holder (resigned 8 March 2023)
Jacqueline Ni Fhearghusa (appointed 7 April 2022)
Ms O Flanagan (appointed 2 February 2023)
Mr C McCallan (appointed 10 March 2023)

Chief Executive Officer Ms M Thomasson (appointed 1 September 2022)

Independent Auditor GMcG BELFAST
Chartered Accountants
& Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers Bank of Ireland
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BT12 6FB

COMHAIRLE NA GAELSCOLAÍOCHTA
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THE CHAIRPERSON'S REPORT
For the Year Ended 31 March 2023

I am delighted to present Comhairle na Gaelscolaíochta's Annual Report for 2022 - 2023. It has been a particularly challenging time since the beginning of Covid in March 2020 for the Irish-medium education sector as a whole – our children, teachers, principals, school support staff, board of governors and parents/guardians as well as the wider school community. During 2022/23 we saw things changing again as we deal with the remnants of Covid and the challenges involved. The sector remained true to the core objective and Irish-medium education was promoted further.

Comhairle na Gaelscolaíochta continued to support and assist the Irish-medium education sector during 2022/2023 and it is clear that with over 7,000 pupils now in the sector the good work that has been carried out with all partners. The partnership aspect is very important and Comhairle has further developed strong relationships with stakeholders in the sector for example, with Altram, An tÁisaonad, CCEA, CCMS, Conradh na Gaeilge etc. that will benefit the sector from pre-school to post-primary level. I am pleased that we have a very good and supportive working relationship with the Department of Education and the staff dealing with Irish-medium education (ie. 'IMIE' team).

The sector is growing and this presents a number of other challenges in terms of resources, school accommodation, teacher supply and the preservation of all our schools. I am pleased that Comhairle na Gaelscolaíochta is involved and active in these areas which will benefit the sector. These themes were very well discussed at Comhairle na Gaelscolaíochta's first conference in September 2022 – the first 'real-life' conference in a number of years. I strongly believe that this was one of the most important highlights of the year as it was an opportunity for teachers, practitioners and principals in the sector to come together and network again.

I would like to express my thanks to Ciarán Mac Giolla Bhéin who was Chief Executive of Comhairle for a time during the period of this report. We are grateful for his work, commitment and the direction given to the organisation through a difficult period. I would like to thank Gearóid Mac Adhaimh who served as Chairperson during part of this period as well. Gearóid generously gave his time, expertise and a great deal of support to the Chief Executives (Ciarán and Maria Thomasson who took up the position of Acting Chief Executive) in the work of Comhairle. He developed a strong collaborative relationship with Comhairle board members that brought us through a challenging time. We wish them every success in the future.

We have taken steps to appoint a new Chief Executive and we hope to do so during 2023.

I believe that the staff of Comhairle have done so much work once again and deserve great gratitude and praise in difficult and challenging circumstances. They have worked hard to ensure that Irish-medium education was continually to the fore at all times. The staff and board of Comhairle gave me great support when I became Acting Chairperson and I am grateful for that. Comhairle na Gaelscolaíochta has a very dedicated Board and I am grateful for all the work that has been done to support Comhairle's work and objectives through the sub-committees and the work of the Board itself.


Seosamh Ó Coinne
Acting Chairperson

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**THE CHIEF EXECUTIVE'S REPORT
For the Year Ended 31 March 2023**

I am pleased to present the 2022/23 Annual Report of Comhairle na Gaelscolaíochta. Comhairle na Gaelscolaíochta has had a very successful year delivering on the great majority of its key business objectives in relation to the growth and development of the Irish-medium sector.

Throughout the year the Comhairle has worked closely with its strategic partners, particularly Iontaobhas na Gaelscolaíochta, Foras na Gaeilge, Altram, An tÁisaonad, Gaeloideachas, COGG and the Management and Boards of Governors of schools and nursery units to increase the number of children and young people accessing the unique and globally identified benefits of immersion education and early bilingualism. Overall enrolment across the IM sector increased again this year by 1.7% Pre-school enrolments decreased by -0.45%, primary enrolment increased by 0.24% and post-primary enrolment increased by 7.12%. The growth and demand for IM education is a testament to the hard work of all those at CnaG but most importantly the volunteer parents, governors, leaders and practitioners across IM schools and naíscoileanna.

Our relationships with the Department of Education and other sectoral bodies have also been strengthened during this period. Our close collaboration with the NI Council for Integrated Education (NICIE), for instance, is now supporting the development of the first integrated, Irish-medium provision in East Belfast. We continued to work with our strategic partners of the Council for Catholic Maintained Schools (CCMS) in the support and development of Irish-medium (IM) units and schools and other partners such as CCEA and the Education Authority (EA).

We have worked closely with our colleagues in the Department of Education (DE) and in particular with the Irish-medium and Integrated Education (IMIE) team to seek innovative solutions to the most pressing challenges within the IM sector including the teacher supply issue, availability of teaching and learning resources, creation of bespoke Teacher Professional Learning opportunities for IM leaders and practitioners, linguistically appropriate/cognisant SEN support and services, Area Planning and suitable accommodation for our schools. We have advocated for the needs of the IM sector to ensure the voice of Irish-medium schools is heard and is effective.

In September 2022, we launched a range of bespoke nurture and wellbeing resources, created by IM practitioners for IM pupils. These resources were funded by the additional Covid recovery allocation in 21/22 and their launch proved most welcome and well received across the sector.

Also in September 2022, we hosted our first annual conference since 2018. This was the highlight of the year and, with more than 400 IM leaders, practitioners and colleagues from DE/EA/CCEA/Altram/An tÁisaonad/Foras na Gaeilge/Gaeloideachas and COGG in attendance, it was our largest and most successful conference to date.

September 2022 also saw the establishment of two additional and long awaited Social and Communication classes at Scoil na Fuiseoige and Coláiste Feirste. These Specialist Provisions in Mainstream Schools (SPiMs) provide bespoke learning environments for Key Stages 2 and 4 IM pupils who require it in the greater Belfast area and augment the specialist classes established in both schools in 2019 at Key Stages 1 and 3.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**THE CHIEF EXECUTIVE'S REPORT (CONT'D)
For the Year Ended 31 March 2023**

We were delighted to be in receipt of A Fair Start funding in 22/23. This additional resource allowed us to commission research from Queen's University Belfast into the additional competences and associated workloads of the IM practitioner. We commissioned a second piece of research from Ulster University to create a base-lining tool to assess the linguistic competence of practitioners with a view to offering tailored TPL for IM classroom practitioners in the future. We used this funding to employ an additional staff member who has overall responsibility for the implementation of the IM specific recommendations contained within the A Fair Start report and whose skills and experience as an IM practitioner, augment the work of the Senior Management Team within CnaG. We also launched a campaign to encourage post-primary pupils in both IM and EM schools to consider a career in the IM sector.

I would like to thank all the voluntary directors of Comhairle na Gaelscolaíochta for their willingness to give freely their time, advice and expertise on the Board and for their support of me personally in my role as Acting CEO. I also thank sincerely and recognise the hard-working and committed staff of Comhairle na Gaelscolaíochta for all their efforts in delivering on our aims and objectives, assisting the development of our sector and improving the lives and prospects for all children and young people across the IM sector.

I wish to thank and acknowledge Gearóid Mac Adhaimh, who resigned from his position as Chair of CnaG in October 2022, for his time, advice and support during his time with us. I am extremely grateful to Seosamh Ó Coinne for stepping into the role of Chair in an interim capacity and for his unending support of myself as Acting CEO and the staff of CnaG. Seosamh has been most generous with his time, he has offered advice freely and unreservedly and has done much to support, enhance and develop the Irish-medium sector for pupils, parents and staff.

Finally, I wish to express a special word of thanks to Ciarán Mac Giolla Bhéin who left his role as CEO on 31 August 2022. Ciarán led the organisation through a period of incredible change as we emerged from the Covid-19 pandemic. I thank him for his contributions during his time as CEO of Comhairle na Gaelscolaíochta and wish him well in his new role.



MS M THOMASSON
Acting Chief Executive



**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS
For the year ended 31 March 2023**

The Directors of Comhairle na Gaelscolaíochta, who are also Trustees of the charitable company for the purposes of charity law, present their report and the audited financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

Comhairle na Gaelscolaíochta (CnaG), is a charitable company incorporated under guarantee (Company Registration Number: NI039115). The charity is recognised by HM Revenue & Customs as a charitable body for taxation purposes and became registered with the Charity Commission for Northern Ireland on 3 April 2017 (Charity Registration Number: NIC105808).

Reference and administrative details are shown on page 1 of the annual report.

The responsibility for day to day management of the charitable company during the year was delegated to the Chief Executive Officer, Mr Ciarán Mac Giolla Bhéin. He resigned from the position on 31 August 2022 and Ms M Thomasson became Acting Chief Executive Officer until a new CEO is appointed.

The Directors who served the charity during the year were as follows:

Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Mr P M O'Doherty
Mr G P Adams (resigned 6 October 2022)
Mr D Ua Bruadair
Mr P A Ó Mianáin
Dr P Ó Tiarnaigh (resigned 24 February 2023)
Mr T Rogan
Ms N Toman
Mr D Holder (resigned 8 March 2023)
Jacqueline Ni Fhearghusa (appointed 7 April 2022)
Ms O Flanagan (appointed 2 February 2023)
Mr C McCallan (appointed 10 March 2023)

The company is limited by guarantee and therefore no Directors had interests in share capital.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Structure, Governance & Management

Governing Document and Organisational Structure

The company was established in August 2000 under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. The company was set up by the Department of Education to promote, facilitate and encourage Irish-medium education in Northern Ireland in a co-ordinated, planned, educationally efficient and cost effective manner. In 2012 CnaG became designated as a Non-Departmental Public Body.

Directors

New Directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. They are free to discuss any issue with other Directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role.

The Board of Directors is made up of individuals with varying knowledge and expertise giving the charity a breadth of skills to help achieve its aims and objectives. New appointments are made to address particular areas of knowledge or skill:

- Business planning and management;
- Public administration, corporate governance and accountability;
- Accountancy / financial monitoring;
- Public relations;
- Language planning.

The interests of the Irish-medium sector are represented by the number of nominating bodies who choose individuals to sit on the board along with chosen Principals, Teachers, Governors, Trustees and parental representatives from the sector.

The Directors who served during the year are detailed on page 4.

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 23 to 36.

The Board of Directors has reviewed details of any other directorships held by Directors and do not perceive there to be any conflicts with management responsibilities. Should any conflict arise procedures are in place to ensure this does not affect the decision making process.

Background

The charity was established in 2000 by the Department of Education with the following aims:

- To promote, facilitate and encourage Irish-medium education and schools in Northern Ireland.
- To do this in a planned, educationally efficient, and cost-effective way.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Structure, Governance & Management (Cont'd)

Accounting Officer

Mr C Mac Giolla Bhéin was the Accounting officer from 1 April 2022 until 31 August 2022. On that date Ms M Thomasson was appointed to this role as acting CEO.

Sickness Absence Data

For all staff throughout the year, the number of possible working days was 2,644 (2022: 2,435). The number of sick days totalled 212 (2022: 74). Hence, the non-attendance rate was 8.02% (2022: 3.02%).

Personal Data Related Incidents

There were no incidents of personal data lost during the year.

Risk management

The Board strives to follow best practice in the public sector and works in conjunction with its sponsoring branch within the Department of Education, following its advice and recommendations. The charity provides the Department of Education with reports and updates regarding internal controls and governance matters and there are regular governance and accountability meetings with the Department of Education.

Further information regarding Internal Controls and Risk Management is included in the Governance Statement on pages 19 to 31.

Aims, Objectives and Activities

The mission of the charity is to promote, facilitate and encourage all aspects of Irish-medium education (IME) through:

- (1) The provision of assistance and advice in the establishment of schools.
- (2) Promoting the interests of persons connected with the schools and promoting standards of good practice within the schools.
- (3) Liaising with and representing the views of other bodies with a view to the furtherance of IME. Such groups include the Department of Education, the Education Authority, the Council for the Curriculum, Examination and Assessment, the Council for Catholic Maintained Schools and other educational bodies.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Aims, Objectives and Activities (Cont'd)

This is achieved through the implementation of the following key objectives:

- To provide advice, assistance and information in relation to IME to voluntary, private sector and public bodies, to groups seeking to establish Irish-medium schools and units to established schools.
- To promote, facilitate and encourage the development of IME and schools in Northern Ireland in a co-ordinated, planned, educationally efficient and cost-effective manner.
- To advise, either alone or in conjunction with other bodies and institutions, on the development of curriculum materials for IME.
- To identify the training needs of the IME sector and, in conjunction with the Education Authority, to contribute to the development of training modules specific to the needs of Principals, Teachers and Boards of Governors in relation to the management and delivery of Irish-medium education.
- To advise the Department on issues relating to the supply of adequate numbers of suitably trained teachers for Irish-medium schools.
- To identify and access sources of additional funding to support the development of IME.

Achievements and Performance 2022/23

This section is a summary of what has been achieved throughout the year in accordance with the Comhairle na Gaelscolaíochta Business Plan objectives and Corporate Vision for 2022/23. It is the assessment of DE, who evaluate our Business Plan, that 21 out of 23 objectives were either achieved in full or substantially or are likely to be achieved. The objectives that were not achieved relate largely to areas that are outside the control of Comhairle na Gaelscolaíochta.

Status Descriptor	CnaG Assessment		DE Assessment	
	Number	%	Number	%
Achieved	12	52	13	56
Substantially achieved	7	30	6	26
Likely to be achieved but with some delay	2	9	2	9
Not achieved	2	9	2	9
Total	23	100	23	100

Business Plan Objective: DE Strategic Priority 1 - Make learning accessible to all.

We give all children and young people access to pre-school, school and youth education provision.

- During 2022/23, CnaG continued to lead on implementation of the CnaG IME Sectoral Development Plan for IM pre-school/Early Years, primary and secondary and youth work sector.
- Support provided to IM EY sector via Service Level Agreement with Altram.
- Continued collaboration with Altram throughout 22/23 to support capacity building in voluntary committees and to establish potential new IM EY provision.
- Engagement with local communities seeking to establish IM provision (Pre/primary-Antrim Town, East Belfast, Post-primary Co. Tyrone).

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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

- During 2022/23, we worked with the IM sector and other relevant stakeholders to bring forward measurable recommendations that allow us deliver on the outcomes contained in the 'A Fair Start' report.
- A business case was brought forward to DE in relation to the recommendations under Key Area 6 in A Fair Start. The business case was subsequently approved, and funding allocated in October 2022. This allowed recommendations to be brought forward to relevant stakeholders.
- Work continues with stakeholders on recommendations for IME in Key Area 3. Recommendations in Key Area 3 are long-term recommendations.
- Ongoing work regarding the more general recommendations of A Fair Start. Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- During 2022/23, CnaG advocated, through active participation on relevant DE/EA stakeholder groups, for the IM sector including those pertaining to 'A Fair Start', Covid-19 and the response to it.
- Continued participation and advocacy for IME in DE's A Fair Start stakeholder reference group.
- RED policy paper was updated in Quarter 4 in recognition of the recommendations made to support IME showing increased understanding of the sector.
- Active participation and advocacy continue with the Irish-medium Cross Directorate Group in EA.
- Active participation and advocacy continue with all relevant EA groups to support specific challenges facing the IME sector.
- Post-primary schools have reported an increased confidence in their support due to advocacy with relevant stakeholders.
- Ongoing work with DE relating to teacher provision and TPL.
- During 2022/23, CnaG provided advice, guidance and support to IM Principals, practitioners and Governors in relation to dealing with continued impact Covid-19 and emerging from it in order to support Continuity of Learning.
- Sustained increased participation in Principals' Forum and range of training facilitated by external providers on identified priority areas.
- Relationships established with local, national and international bodies including attendance at a number of conferences to identify and share good practice. Keynote speaker identified for CnaG conference from internationally renowned bilingual organisation.
- Wide range of sessions delivered at annual conference to share best practice in identified priority areas.
- During 2022/23, CnaG disseminated a wide range of IM specific resources and contemporary research relating to blended learning etc in an immersion context.
- Effective resources identified and shared via forum, monthly bulletin and ad hoc online sessions.
- Supported UU in undertaking of research on learning during the pandemic in the IM context and subsequent dissemination of findings amongst the sector and relevant stakeholders.
- Specific TPL facilitated at annual conference.
- Number of online training sessions facilitated on a range of areas.
- During 2022/23, CnaG maintained full engagement and participation at all levels of the Area Planning processes to fully represent the needs of the sector in collaboration with other educational partners in the Area Plan.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

- Ongoing representation at APLG, APWG (including Collaboration sub-committee) and APSG.
- IM Stats for 22/23 = -0.45% (decrease) this year for pre-school (4 pupils). +0.24% (11 pupils) for primary. +7.12% for post-primary. +1.7% increase this year overall.
- Throughout 2022/23, CnaG worked with schools, InaG, CCMS, FnaG, EA, and DE and other partners to deliver the area planning commitments identified in the Strategic Area Planning Action Plan in a way which is more reflective of the particular circumstances and needs of IM sector.
- CnaG submitted responses to consultations on SAP and SESAP and attended consultation events on same, including IM-specific event.
- Continued growth in Derry City IM schools in 22/23.
- All IM schools not currently meeting the sustainability threshold continued to progress towards target numbers again in 22/23.
- 5 IM schools listed on Operational Plan 1 (OP1) have been actioned-development proposals submitted in 22/23.
- During 2022/23, CnaG recruited, engaged and managed a number of external, professional associates to undertake research, training, collaborative and associated work for IME sector.
- Associates were used to support the organisation in several areas including Hybrid Work Policy, education support as well as in the area of research/advocacy.
- Draft of 'Baseline Report on Review of Irish-medium education' provided.

DE Strategic Priority 2 - Improve the quality of learning for our children & young people

We ensure that education provision is of a high quality and supports learning and progression.

- During 2022/23, CnaG provided timely, high-quality advice and recommendations to DE on Irish-medium education particularly in relation to policy development, research and consultations.
- All relevant DE and EA consultations responded to in a timely fashion, including EA Consultation on Interim Language Policy and attendance at related information sessions.
- All consultations discussed with and informed by wider IM sector and subsequently shared on CnaG website.
- During 2022/23, CnaG ensured provision of a quality Irish-medium pre-school support service.
- All quarterly reports on provision of IM EY support scrutinised by CnaG.
- PPE completed on current IM EY support service and provided to DE.
- Current contract extended to July 2023 and discussions ongoing with DE regarding future provision of IM EY support-quarterly meetings have taken place between CnaG/DE in relation to this.

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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 3 - Look after our children & young people

We support and promote positive physical and emotional health and wellbeing and support high-quality affordable childcare.

- Throughout 2022/23, CnaG, in collaboration with DE, EA and other children's authorities, worked to shape and support educational policies with a view to improving the wellbeing of children and young people as outlined in the Children's Services Co-operation Act (NI) 2015, and will provide a report to DE when requested.
- Needs of IM pupils represented in all fora.
- Irish version of behaviour support materials now produced and circulated in tandem with English version.
- Bespoke IM nurture resource created and shared with sector.

DE Strategic Priority 4 - Support those who need more help with learning

Working with health & education partners, we deliver high quality services for children & young people, including those with Special Educational Needs.

- During 2022/23, CnaG continued to advocate for suitable SEN support for IM pupils with relevant bodies to work towards the delivery of long-standing recommendations re SEN provision in IME.
- Permanent specialist provision now allocated at Scoil na Fuiseoige and Coláiste Feirste via Pilot 2.
- Thorough engagement with SESAP and need to address 'sectoral and linguistic inconsistencies' reflected in framework document.
- Engagement process completed with IM schools in relation to SPiMS and recommendations presented to APLG in relation to IM host schools. IM schools to feature on second cohort of proposed SPiMs for September 2023.
- Ongoing representation on EA SEND Programme Reference Group to advocate for bespoke IM support, uplift in staff and need for bespoke assessment tools.
- During 2022/23, CnaG contributed actively and fully with the consultation processes that are being undertaken in relation to Special Educational Needs provision across education to ensure that the specific needs of IM sector are reflected in future policies and strategies.
- During 2022/23, assisted the recruitment, training and continued development of governors of school settings at all levels in IME in conjunction with EA through, amongst other things, the provision of specific training session for IM governors.
- Further IM-specific training sessions provided by EA.
- Ongoing representation on the Governors' Stakeholders group and Review of Governance Group.
- EA has distributed draft of Scheme of Management for 'Other Maintained' schools to selected IM schools for consultation. This has yet to be ratified.
- Regular advice given to governors in IM schools and signposting to support within EA.

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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 5 - Improve the learning environment

We promote equality of opportunity, respect for others, good relations and inclusivity and we provide modern, sustainable educational settings which are fit-for-purpose and facilitate shared learning.

- Throughout 2022/23, CnaG supported DE in fulfilling its statutory duty to encourage and facilitate the development of Irish Medium Education and provided a report to DE when requested.
- Report provided to IMIE Team outlining the key actions taken this year to include:-
 - Relaunch of annual conference with 400+ attendees.
 - Sealbhú (additional covid funding) resources launched and shared with the sector.
 - High level advocacy and advocacy for IM sector at all relevant fora including APLG/WG/SG.
 - Advocacy and representation to the independent review of education panel.
 - Implementation of IM specific recommendations as listed in A Fair Start.
 - Advocacy and representation on the DfC Co-design Group for the implementation of Irish language Act.
- Throughout 2022/23, CnaG supported DE in fulfilling its statutory duty to encourage and facilitate the development of Integrated Education and provided a report to DE when requested.
- Report submitted to IMIE team in March 2023
- Ongoing collaboration with NICIE in progressing the IM/IE primary school in East Belfast along with DE/EA and local community.
- Shared Education
- Throughout 2022/23, CnaG exercised its power to encourage and facilitate shared education, in line with legislation and DE's Sharing Works Policy, through the following key actions:-
 - Advocate for sufficient flexibility in future Shared Education Initiatives such as Peace Plus to encourage more engagement from and with the IM sector.
 - Continue to request round table discussions with the Shared Education DE/EA teams to address current barriers to IM engagement in these initiatives.
 - Provided a report to DE when requested.
- Proposals shared with DE/EA detailing ways in which IM schools can better engage with Shared Ed initiatives.
- Increase in IM schools participating in Shared Ed initiatives.
- Throughout 2022/23, CnaG worked closely with the Department's Investment and Infrastructure Directorate to address the accommodation needs of the IME sector.
- Continued engagement with EOT/IID and attendance at quarterly meetings to advocate for the accommodation needs of the IM sector.
- Accommodation survey has been stalled due to budget constraints. This will be updated and disseminated once budget becomes available to do so.
- Continue to advocate for a ring-fenced IM accommodation fund.

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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Achievements and Performance 2022/23 (Cont'd)

DE Strategic Priority 6 - Tackle Disadvantage and Underachievement

We improve developmental and learning outcomes for all children & young people, with a particular focus on those who are underachieving, at risk of underachieving, or disadvantaged.

- Throughout 2022/23, CnaG provided advice and support to Irish-medium schools, through working with the EA, CCMS, CCEA, DE, ETI, ALTRAM as appropriate, to raise standards in Irish-medium education at (i) pre-school, (ii) primary and (iii) post-primary.
- Best practice shared via Principals' Forum, monthly bulletin, webinars and CnaG conference.
- Greater links established with other sectoral bodies, particularly those in the south.
- Paper shared with relevant stakeholders regarding the TPL needs of the IM sector, in line with the Fair Start recommendations.
- Engagement carried out with ETI regarding inspection practice in the IM sector. One additional IM inspector has been recruited.

DE Strategic Priority 7 - Support and develop our education workforce

We develop and deploy teachers, other education professionals and support staff effectively, promoting high standards and leadership and improving health & wellbeing.

- During 2022/23, CnaG advocated for adequate numbers of teachers for IME to meet increasing demand, make amendments to NISTR register and process where appropriate to ensure suitability of criteria is reflective of IM needs.
- Advocacy is ongoing but significant issues remain. Research has been commissioned under A Fair Start. The findings and emanating action plan from this research will be progressed for advocacy next year.
- Lack of Executive has meant limited progress in this area.
- During 2022/23, CnaG provided advice and guidance to Irish-medium principals, IM Unit leaders and practitioners on an ad hoc basis throughout the school year.
- Advice provided to principals as necessary and via listed fora throughout the year.
- Research into experiences of IM units disseminated at annual conference.
- Protocols between CCMS and CnaG remain in draft form.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Financial Review

The Department of Education core grant is the charity's principal source of funds. Expenditure in the year went towards the achievements and objectives detailed on pages 8 to 13. Funding levels have been confirmed at a similar level for the year ended 31 March 2024.

The results for the year are set out on pages 43 to 65. The charity returned net outgoing resources before actuarial movements of £118,102 for the year (2022 - £128,425). The results for the year are in line with budgets, the deficit in the year has arisen as a result of the pension fund service costs totalling £166k.

At 31 March 2023 the charity had total General Funds of £22,470 (2022 - £23,237) and total Restricted Funds of £16,470 (2022 - £23,805). In addition, at 31 March 2023 there was a surplus of £45,000 (2022 – deficit of £790,000) on the pension reserve as a result of actuarial gains.

As CnaG is in the Public Sector and follows the guidance found in Managing Public Money NI (MPMNI) the Directors are obliged to keep the holding of reserves to a minimum. CnaG will draw down sufficient funds each month to match the budgeted expenditure from the Department of Education and the level of free reserves is kept low, generally less than four weeks expenditure.

At 31 March 2023 the charity held free reserves of £22,086 (2022 - £22,916) which represents approximately eight days' expenditure.

The accounting policy on pension costs included in Note 2 and the information in Note 13 of the financial statements provide details of how pension assets and liabilities have been accounted for.

Payments to Suppliers

CnaG is committed to the prompt payment of suppliers in accordance with guidance issued by the Department of Finance. Payment is due within thirty days of receipt of an undisputed invoice.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements.

CnaG continues to be classified as a Non-Departmental Public Body.

Employees

CnaG aims to promote the involvement of all its employees in its aims and performance. The development of effective employee communication and consultation has continued as part of improving best practice within the organisation.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Directors' Responsibility Statement

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state 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 these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting 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 Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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, and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- it maintains a Fraud Prevention Policy and Response Plan;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained, and financial information used by the charitable company or used for publication is reliable; and
- that the charitable company complies with relevant laws and regulations.

The financial statements have been prepared under a direction issued by the Department of Finance insofar as those requirements are appropriate.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2023**

Statement of Disclosure of Information to Auditor

So far as each person who was a director at the date of approving of this report is aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

Registered Office:
Áras na bhFál
202 Bóthar na bhFál
Béal Feirste
BT12 6AH

By order of the Board



MR S O COINNE
Director

22 June 2023

Registered as a charity No. NIC105808

Registered in Northern Ireland No. NI039115

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES
For the year ended 31 March 2023**

CnaG is required to prepare a statement of accounts for each financial year in accordance with the accounts direction given by the Department of Education (DE) and with the approval of the Department of Finance (DoF).

The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of CnaG's activities at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- Observe the accounts direction issued by DE, including the relevant accounting and disclosure requirements, and supply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going concern basis, unless it is inappropriate to presume that the body will continue in operation.

Following the resignation of Mr C Mac Giolla Bhéin in August 2022, Ms M Thomasson took over responsibilities when becoming CEO. The relevant responsibilities as Accounting Officer include responsibility for the propriety and regularity of the finances for which they are answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Office Memorandum issued by the Northern Ireland Department of Finance, the guidance contained within 'Managing Public Money Northern Ireland' also issued by DoF.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT
For the year ended 31 March 2023**

Audited Remuneration and Pension Entitlements – Senior Staff

The following section provides detail of the remuneration and pension interests of the Directors and senior staff of CnaG.

No members of the Board of Directors received any remuneration during the year.

The following details represent the cost of the Chief Executive to the charity:

2022-23						2021-22				
Employee	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000
Mr C Mac Giolla Bhéin	20-25 (55-60 full year equivalent)	-	-	4	25-30	55-60	-	-	17	70-75
Ms M Thomasson	30-35 (55-60 full year equivalent)	-	-	6	35-40	-	-	-	-	-

On 31 August 2022 Mr C Mac Giolla Bhéin resigned as CEO. Following this Ms M Thomasson has been acting up CEO. The figures above are in relation to the period when acting as CEO.

* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument.

Fair Pay Disclosures (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in CnaG in the financial year 2022-23 was £55,000 - £60,000 (2021-22, £55,000 - £60,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023**

Fair Pay Disclosures (Audited Information) (continued)

Median Earnings

The ratio of the highest paid director to the interquartile range within the workforce was:

2022-23	25th percentile	Median	75th percentile
Total remuneration (£)	23,186	33,817	44,543
Pay ratio	2.41:1	1.65:1	1.26:1

2021-22	25th percentile	Median	75th percentile
Total remuneration (£)	33,221	36,975	43,861
Pay ratio	1.67:1	1.45:1	1.26:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

For 2022-23 and 2021-22, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2022-23, no employees (2021-22, 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £21,000 to £55,000 (2021-22 £20,000 to £55,000)

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) Salary and allowances, and
- b) Performance pay and bonuses

Of the highest paid director and of their employees as a whole.

The percentage changes in respect of CnaG are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	0.8%	3.8%
Highest paid director's salary and allowances	0.00%	1.1%

* No performance pay or bonuses were payable to the highest paid director in these years.

Core Exit Packages

There are no core exit packages for CnaG.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023

Staff Profile, Turnover, Remuneration (audited) and Sickness Absence

During 2022-23 CnaG had 18 staff, all on payroll, and as at 31 March 2023 this comprised 6 males and 5 females. The profile of the Directors of the company at that date was 7 male and 4 female.

Staff turnover for the year 2022-23 was 65% (2021-22 was 0%).

Remuneration Policy

The remuneration of senior staff members is set according to agreed NJC Scales.

Staff Costs

	2023	2022
	£	£
Wages and salaries	402,080	375,781
Social Security costs	39,214	34,647
Pension costs	<u>166,603</u>	<u>185,494</u>
	<u>607,897</u>	<u>595,922</u>

Average Number of Persons Employed

	2023	2022
Number of staff	11	10

Sickness Absence

CnaG has an overall average number of days lost through sickness of 20.7 days lost per employee in 22/23 (21/22 – 7.8).

During 2022-23, CnaG had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

Pension Benefits

CnaG participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The NILGOSC scheme is a funded benefit plan with benefits up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings Scheme. NILGOSC maintain a fund to provide for the payment of current and prospective benefits to members of the scheme. In order to ensure that this objective is achieved, the Committee must determine a suitable investment strategy, which provides both a high return on investments and an acceptable level of risk.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023

Employee contribution rates are based on pensionable pay and are in the range 5.5%-10.5%. For 2022-23 the rates were as follows:

Band	Range	Contribution Rate
1	£0 - £15,400	5.5%
2	£15,401 - £23,700	5.8%
3	£23,701 - £39,500	6.5%
4	£39,501 - £48,000	6.8%
5	£48,001 - £95,100	8.5%
6	More than £95,100	10.5%

The employer contribution rate for 2022-23 was 19.5%.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80th of the employee's final year pensionable pay for each year of service and an automatic tax free lump sum of three times their pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60th of final pensionable pay ended 31/03/2015 when a CARE pension scheme started on 01/04/2015 (LGPS (NI) 2015 scheme). Additional Voluntary Contributions (AVC) can be paid through the NILGOSC in-house AVC provider, Prudential.

Further details about the NILGOSC pension scheme can be found at the website www.nilgosc.org.uk and note 13 to the financial statements.

Audited Information

Employee	Accrued pension at pension age as at 31/3/23 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/23 £'000s	CETV at 31/3/22 £'000s	Real increase in CETV £'000s
Ms M Thomasson	4	0.5	36	30	1

Mrs M Thomasson was acting CEO from 1 September 2022. A pro rata calculation was applied.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2023**

Cash Equivalent Transfer Values

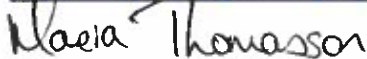
A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applied. The CETV figures, and the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NILGOSC pension arrangements and for which the CS vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

McCloud Remedy

Discrimination identified by the courts in the way the 2015 pension reforms were introduced must be removed by the Department for Communities. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. This is known as the 'McCloud Remedy' and will impact many aspects of the Local Government Pension Scheme. At this stage allowance has not yet been made within CETVs for this remedy. More information on the McCloud remedy can be found on the NILGOSC website <https://nilgosc.org.uk/employers/administering-the-scheme/mccloud-remedy/>.



MS M THOMASSON
Accounting Officer

22 June 2023

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT

For the year ended 31 March 2023

Comhairle na Gaelscolaíochta (CnaG), which was established in 2000, is a company limited by guarantee, and not having share capital. CnaG has charitable status and has been deemed as a charity by the Charity Commission for Northern Ireland and was officially registered on 4th April 2017. The constitution of CnaG is set out in its Memorandum & Articles of Association. Although CnaG is a non-statutory body and a charity, it receives its core funding through grant-in-aid from the Department of Education (DE) under the powers contained within Article 89 (2) of the Education (Northern Ireland) Order 1998. As a result of the fact that the organisation's funding comes wholly from DE, CnaG was designated as a Non Departmental Public Body (NDPB) in January 2011 and as a result additional disclosure requirements and reporting are required to reflect this designated status.

Public Benefit

The role of CnaG is to promote Irish-medium education (IME) and to perform a wide range of roles in facilitating the development of IME for the public benefit. IME brings additional public benefits relating to community development and empowerment, cultural tolerance and diversity, bilingualism and the associated benefits that come with that to name a few. Our vision is the establishment of a viable network of sustainable IME schools, from pre-school to secondary level delivering excellence in education, at the heart of developing language communities. This year has seen an overall growth in pupils entering Irish-medium Education, we did however see a drop in early years which we determine is a result of the pandemic and lingering concern still felt by some parents around home learning in an immersion context; - 0.45% at pre-school, +0.24% at primary school level and +7.12% at post-primary level. The sector overall has grown by 1.7% this year and by 57.8% over the past ten years, which is even more impressive when we consider that enrolment figures in education generally have witnessed a steady decline during this same period.

This year again we availed of external funding, provided by Foras na Gaeilge, to allow us to implement a comprehensive marketing campaign prior to and during the enrolment period.

Irish-medium education aims to ensure Irish-medium pupils achieve excellent educational outcomes as fluent, bilinguals in Irish and English with all the proven educational, cognitive and social benefits that arise from (early) bilingualism.

Indeed, the keynote speech delivered at our annual conference, held in September this year, described the many cognitive and scientific benefits associated with immersion education and early bilingualism.

During the course of the year we also continued promoting the development of IM education and improving standards through access to and deliver of training and specialist advice for all levels i.e. pre-school, primary and post-primary.

We received additional funding from DE to deliver outcomes associated with 'A Fair Start' (AFS) relating to Teacher Professional Learning and Teacher and resource provision for IM sector. We were delighted to be able to appoint a dedicated officer at Senior level in order to progress IM specific recommendations contained within the 2021 AFS report.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Governance Framework

CnaG recognises that to deliver its strategic aims, objectives, and priorities successfully, it needs robust governance arrangements in place. Corporate governance is founded on laws, policies, processes, systems and behaviours and together they provide a system for the way in which an organisation is directed, administered and controlled.

CnaG's governance framework sets out the roles, responsibilities, and procedures for the effective and efficient conduct of its core activities. It also enables CnaG to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of CnaG's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically.

As a public body and designated NDPB, CnaG is committed to providing excellent governance, to be accountable for its decisions and activities, and to being transparent.

The aim of this statement is to ensure that information is provided as to how governance is effective within CnaG.

Board and Sub-Committees Structure

The Board of Directors has up to 14 non-executive members representing a variety of different stakeholder interests. The board meetings are held on Thursdays in the months of October, February, April and June when an additional Annual General meeting (AGM) is held. It held 4 meetings, an extraordinary meeting in November and an AGM in 2022/23.

Mr. Gerard P. Adams (DE Appointee) resigned in October as Chairperson and Mr. Seosamh Ó Coinne (Foras na Gaeilge), Deputy Chair agreed to become the temporary Chairperson on his departure.

Mr. Seosamh Ó Coinne is content to remain in the role as Acting Chair until such times as a permanent Chair is elected by the board. The election of a permanent Chair is discussed at each full board meeting.

Ciarán Mac Giolla Bhéin resigned as CEO on 31st August. Maria Thomasson was appointed as Acting CEO from 1st September. Maria has recently completed Public Accountability and Governance for Accounting Officer training, provided by the Chief Executives Forum. During the year a total of three directors resigned from the board and three new directors have joined.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Structure of CnaG's Board of Directors

The structure of CnaG's Board draws representation from 5 nominating Bodies actively associated with the delivery of Irish-medium Education, 5 members nominated from the schools' base which covers pre-school, primary, post-primary, parent and governor sectors. There are two members appointed by the DE through the public appointments process and their four-year tenures finish in December 2024. The maximum number of 14 members can be seen in the composition of the Board below.

Comhairle na Gaelscolaíochta	- 2 directors
Department of Education (DE)	- 2 directors
IM Primary School Principal	- 1 director
IM Secondary School Principal	- 1 director
IM Pre-school leader	- 1 director
IM Governor	- 1 director
IM Parent	- 1 director
IM in CCMS schools (CCMS)	- 1 director
IM teacher training (NISC / UCET)	- 1 director
Irish-language sectoral interests (Foras na Gaeilge)	- 1 director
IM in the south of Ireland (COGG)	- 1 director
IM Preschools (ALTRAM)	- 1 director
Total	14

Current Board Members

Áine Andrews	Altram
Seosamh Ó Coinne	Foras na Gaeilge (Acting Chair)
Pádraig Ó Mianáin	Parent
Niall Ó Catháin	Governor
Paul O'Doherty	CCMS
Jacqueline Ní Fhearghúsa	COGG
Thomas Rogan	NI Colleges
Diarmaid Ua Bruadair	Post-primary
Orla Flanagan	Primary
Ciarán Mac Ailín	Preschool
Vacant	DE Appointment
Nuala Toman	DE Appointment
Vacant	Comhairle na Gaelscolaíochta
Vacant	Comhairle na Gaelscolaíochta

Changes in Membership during the year 2022/23:

Members who started during the year:

Jacqueline Ní Fhearghúsa	07/04/22
Orla Flanagan	06/02/23
Ciarán Mac Ailín	10/03/23

Members who left during the year:

Gearóid Mac Ádhaimh	06/10/22
Pádraig Ó Tiarnaigh	24/02/23
Daniel Holder	08/03/23

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Non-quorate Meetings:

There were no non-quorate meetings.

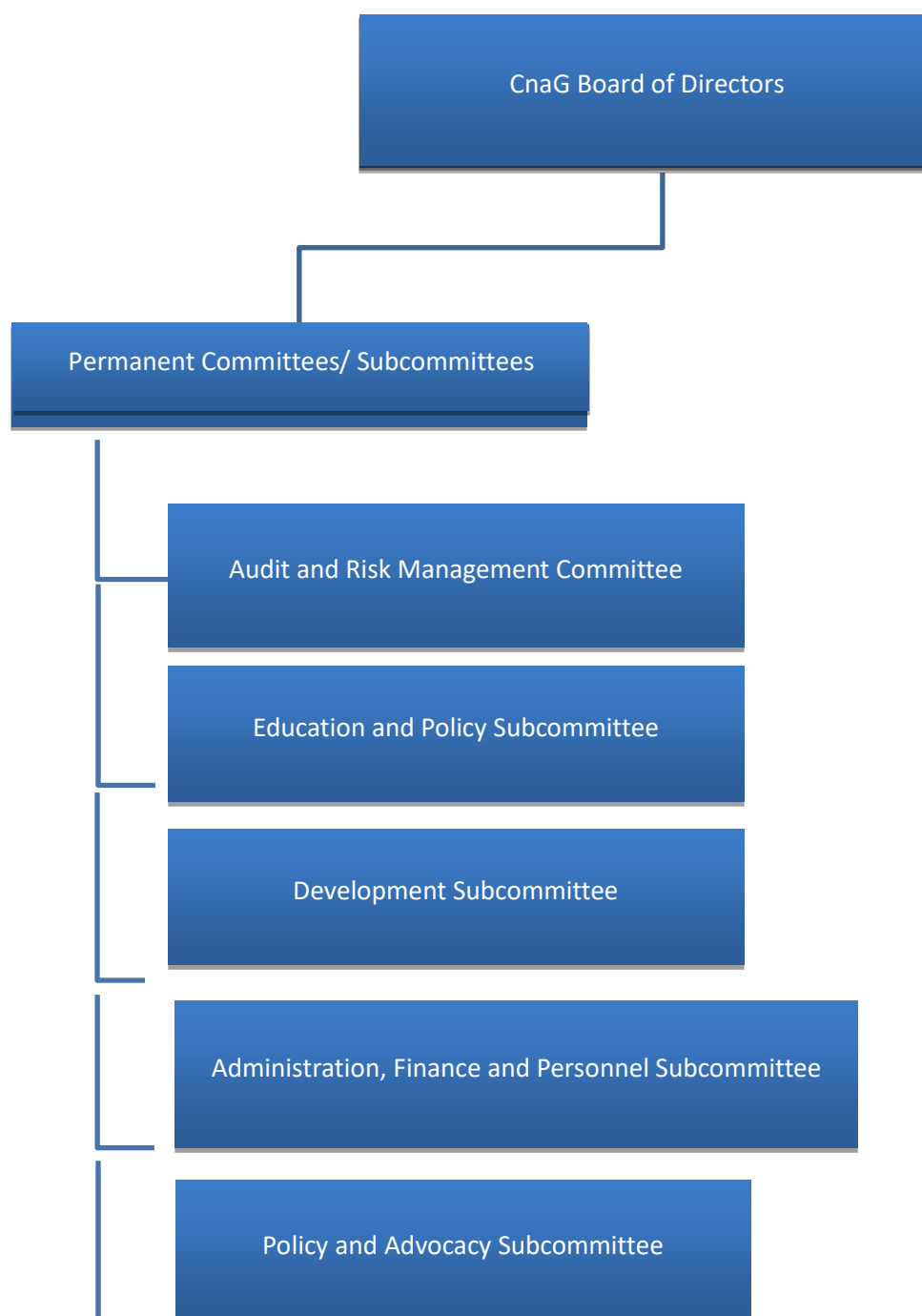
Board Members' attendance during 2022/23

Name Date	7/4/22	23/6/22 AGM	23/6/22	6/10/22	30/11/22 EGM	2/2/23	Total X / 6
Seosamh Ó Coinne (Acting Chair)	1	0	0	0	1	1	3/6
Niall Ó Catháin	1	1	1	1	1	1	6/6
Áine Andrews	1	0	0	0	1	0	2/6
Diarmaid Ua Bruadair	0	0	0	1	0	0	1/6
Gerard P Adams	1	1	1	1	N/A	N/A	4/4
Pádraig Ó Mianáin	1	1	1	0	0	0	3/6
Pádraig Ó Tiarnaigh	1	1	1	0	1	0	4/6
Paul O'Doherty	1	1	1	1	1	1	6/6
Daniel Holder	1	0	0	1	0	0	2/6
Thomas Rogan	0	1	1	1	0	1	4/6
Nuala Toman	1	1	1	1	0	1	5/6
Jacqueline Ní Fhearghúsa	1	1	1	1	1	1	6/6
Orla Flanagan	N/A	N/A	N/A	N/A	N/A	N/A	0/0
Ciarán Mac Ailín	N/A	N/A	N/A	N/A	N/A	N/A	0/0
Total attendance	10	8	8	8	6	6	46/70

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023

Structure of Board Subcommittees



All sub-Committees terms of reference were formally reviewed by the Board in June 2017. Due to a number of changes of personnel on the Board, it was decided at the last board meeting in February 2023 to reconstitute membership of sub-committees for the next round in March 2023. As a result and as part of this process, TOR of all sub-committees were reviewed between 20-30 March 2023 and approved at the full board meeting on 27/4/23

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Audit and Risk Management Committee (ARMC)

In accordance with its terms of reference the audit committee oversees financial reporting and the effectiveness of financial and regulatory compliance, controls and systems reporting. In addition, the committee monitors the effectiveness of CnaG's internal audit function and reviews its material findings. This committee met 3 times during 2022/23.

Education Subcommittee

The duties of this subcommittee are to carry out the following and to bring forward recommendations to the Board of Directors in accordance with its terms of reference:

- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provide an input at board level on consultations and other educational issues relevant to the subcommittee;
- Identify and assist in developing the educational requirements and needs of the IM sector.

This subcommittee has held 4 meetings during the year 2022/23 to carry out the aforementioned duties.

Development Subcommittee

This committee carried out the following duties in accordance with their terms of reference:

- Provision of guidance and appropriate strategic advice at board level on the planning, establishment and sustainability of schools at all levels in the IM sector;
- Provision of guidance and appropriate strategic advice at board level on marketing issues relating to CnaG and the IM sector;
- Appropriate examination and scrutiny of policies and legislation by DE and other governmental departments in terms of their suitability for the IM sector;
- Provision of an input at board level on consultations and other developmental issues relevant to the subcommittee;
- Submission of proposals/recommendations to the board of directors on developmental issues;

The Development Subcommittee has held 3 meetings during the year 2022/23 to carry out the afore-mentioned duties. The Subcommittee plays an important role in monitoring and overseeing CnaG's involvement in Area Planning.

Finance, Administration and Personnel Subcommittee

This committee met 4 times during in the year. Its function is to focus in greater detail on the financial, administrative and personnel issues in accordance with its terms of reference which are presented to the Board throughout the year. This committee also deals with all issues relating to staff and premises.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Policy and Advocacy Subcommittee

Due to the senior responsible officer being off work ill, this committee met twice during in the year. Its function is to focus in greater detail on the policy and advocacy issues for the IM sector in accordance with its terms of reference which were presented to the Board in the previous year.

- To provide guidance and appropriate strategic advice at board level on all aspects of advocacy, representation and policy;
- To advise and support the Senior Advocacy and Policy Officer in carrying out his /her duties, according to CnaG's Operational Plan and Advocacy Strategy;
- To assist with the identification of opportunities to engage with relevant stakeholders including politicians, children's' organisations, educational bodies etc;
- To advise on the content of CnaG position papers, press releases, consultations etc as appropriate

Role of the Accounting Officer/CEO and Senior Management Team

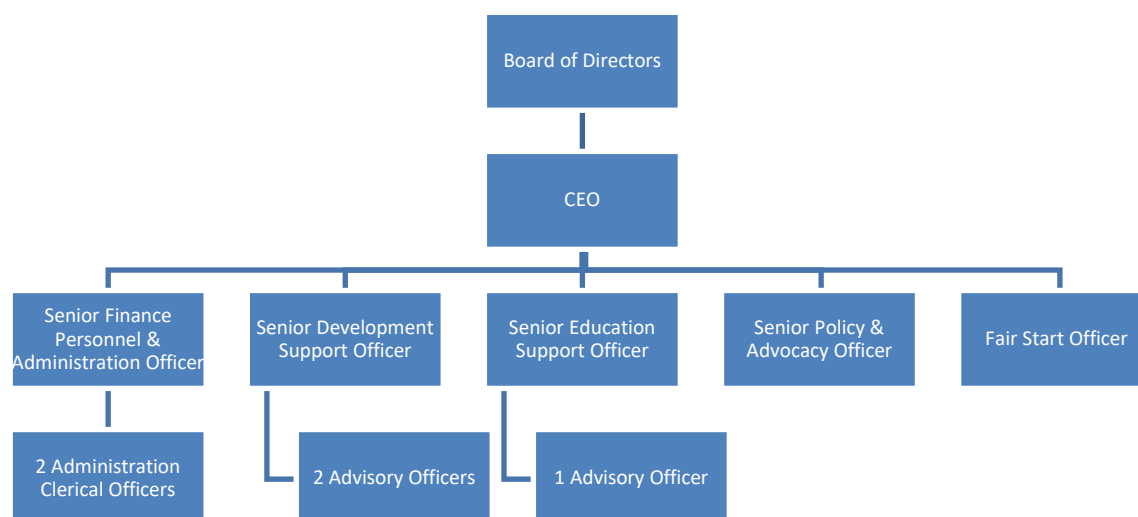
The CEO is the Accounting Officer for CnaG and is supported by the senior management team. The senior management team consists of Chief Executive; Senior Finance, Personnel and Administration Officer; Senior Educational Support Officer; Senior Development Support Officer and Senior Policy and Advocacy Officer, plus a temporary post of a Senior Fair Start Officer. Support and assistance is given to the Board of Directors in a number of ways.

- Providing timely and accurate management information and activity reports to the Board.
- Developing actions and strategies in conjunction with relevant subcommittees of the Board.
- Implementing CnaG's agreed Business and Corporate Plans.
- Provision of other support by carrying out a range of additional support functions including representing IME, advising individuals and organisations about the on-going development of IME and promoting IME within the wider community;
- In relation specifically to the role of the accounting officer to act in accordance with guidance in CnaG's Management Statement and Financial Memorandum;
- In relation specifically to the role of CEO to act in accordance with guidance in CnaG's Management Statement;

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Organisational Chart of Comhairle na Gaelscolaíochta 2022/23



Relationship between Board of Directors and Accounting Officer

The Accounting Officer reports during the year to the Board of Directors. There are also informal arrangements in place which allow further reporting, if required. The Accounting Officer of CnaG is also responsible to the Minister of Education through their permanent secretary and to the Northern Ireland legislative Assembly for the propriety and regularity of use of all resources voted by the Assembly for educational and related purposes. In 2022/23 the Chair of CnaG or Deputy Chair along with the CEO & Accounting Officer and Senior Finance, Personnel and Administration Officer met with the Permanent Secretary (DE) at Governance and Accountability Review (GAR) meetings twice in May and November 2022.

Compliance with Corporate Performance Code

I can confirm that throughout 22/23, CnaG continued to comply with the Corporate Governance in Central Government Departments Code of Good Practice NI 2013.

Conflicts of Interest

Comhairle na Gaelscolaíochta understands and accepts the potential risks to the organisation as a result of Conflicts of Interests. We are particularly aware, in the context of a relatively small Irish language community, that those risks are heightened for an organisation such as ours. As such, CnaG records Conflicts of Interest at each sub-committee and board meeting, it is a standing item on the Board Agenda, and Directors leave the meeting when any discussion is taking place which may lead to a conflict of Interest.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Assessment of Board Performance

The Board carried out a self-assessment Board Effectiveness Review back in April 2019. The review gauged the level of effectiveness of Board members in a range of areas and recorded their self-assessment of their performance.

A further review was due to take place during 22/23. However, owing to the fact that the board has been unable to appoint a permanent Chair, this assessment has not been completed during this financial year. IMIE team have contacted the Acting Chair in relation to this and he has disseminated this pro-forma to all board members with a view to facilitating further discussion and gathering of data at the next meeting on 22 June 2023. This discussion did not take place in April due to agenda being heavily focussed on implications of budget cuts and the review/approval of TOR for sub-committees.

Other methods to assess ongoing effectiveness of the Board include:

- Record of attendance by Directors and Board and Subcommittee meetings and a report on the same.
- Assurances to the Audit and Risk Management Committee via Internal Audit reports.

Attendance carried out in 2022/23

The attendance at both Board and Sub-Committee meetings were monitored throughout the year with the following attendance levels:

Board Meetings:

Meeting dates	07/04/22	23/06/22 AGM	23/06/22	06/10/22	30/11/22 EGM	02/02/23
Number of directors present	10	8	8	8	6	6

Development Sub-Committee:

Directors - Dates	16/06/22	04/10/22	25/01/23
N Ó Catháin	1	1	1
Á Andrews	0	0	0
P Ó Mianáin	1	1	1
Paul O'Doherty	1	1	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Attendance carried out in 2022/23 (Cont'd)

Education Sub-Committee:

Directors - Dates	15/06/22	13/09/22	24/01/23	28/03/23
G Mac Ádhaimh	1	0	N/A	N/A
D Ua Bruadair	1	1	0	1
Á Andrews	0	1	0	1
T Rogan	1	0	1	0
J Ní Fhearghúsa	1	0	1	1
O Flanagan	N/A	N/A	N/A	1

Policy & Advocacy Sub-Committee:

Directors - Dates	12/09/21	16/01/23
P Ó Tiarnaigh	1	1
D Holder	0	1
Áine Andrews	1	0
J Ní Fhearghúsa	N/A	N/A

Finance, Administration and Personnel Sub-Committee:

Directors - Dates	08/06/22	22/09/22	26/01/23	23/03/23
G Mac Ádhaimh	1	1	N/A	N/A
S Ó Coinne	0	0	1	1
Niall Ó Cathain	0	1	1	1
Paul O'Doherty	N/A	N/A	N/A	1

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Attendance carried out in 2022/23 (Cont'd)

Audit and Risk Management Committee:

Directors - Dates	22/09/22	23/06/22	23/03/23
G Mac Ádhaimh	1	1	N/A
S Ó Coinne	1	1	1
J Ní Fhearghúsa	N/A	1	1
P O'Doherty	1	1	1

Review of Board and Committee Agendas and Meeting Schedule

In the previous year the Board agreed a reviewed timetable for Board meetings throughout the year whereby each committee would meet two weeks in advance of each full Board Meeting. Owing to the reconstitution of sub-committees and the change of board membership, Board and Sub-Committees will review TOR and standing agendas to ensure consistency of approach, concentration on key issues and proper consideration of potential conflicts of interests at all meetings in the 20-30 March 2023 cycle.

Attendance at board meetings is a standard item at each board meeting where attendance is assessed and, where appropriate, the following actions should be followed:

- After missing 3 consecutive meetings CEO is asked to contact the board member regarding attendance when a valid excuse had been accepted by the Board.
- After missing 4 consecutive meetings a letter regarding attendance is issued to the board member by the Chair;
- After missing 5 consecutive meetings the Board will be asked to consider the continued membership on the board of the absent board member.
- A full report on attendance at Board and Committee meetings to be given to the Board at the end of the year.

Some actions were required under these provisions in the year 2022/23. Director Attendance:

Review of Board and Committee Agendas and Meeting Schedule (Cont'd) (To be completed during the 20-30 March 2023 cycle).

During the course of the year, the Chair was pleased about attendance levels and did not note any significant attendance issues. The continued use of zoom allowed members a greater flexibility in order to attend. Full board meetings continue to operate on a hybrid basis.

All board members remain committed to their roles on the Board and wish to continue in that capacity.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Individual appraisals of board members:

The previous Chair had intended to carry out the appraisals but did not get a chance to do this prior to his resignation in October 2022. The Acting Chair has been informed of the need to conduct this exercise and this will be addressed in the new financial year.

Range and quality of data used by the Board.

The range and quality of the data received by the Board in 2022/23 was as follows:

- Bi-monthly oral board meeting reports by chairs of subcommittees;
- Bi-monthly minutes of subcommittee meetings;
- Bi-monthly reports from CEO;
- Business plan progress reports by CEO;
- Bi-monthly approval of reports on CnaG's accounts;
- Submissions to consultations;
- Professional advice on HR legal matters;
- Relevant documentation/reports issued by CnaG's senior management team;
- Bi-monthly financial reports.

Board assessment and scrutiny at board and subcommittee level ensures that the quantity and quality of data is broadly in line with the needs of the Board which can be amended at the request of the Board. The data provided to the Board during the 2022/23 year was routinely and formally assessed and scrutinised at each board and committee meeting. Comments on quality and quantity, where appropriate, were reflected in board meeting minutes. Further assurances were also sought from the Audit and Risk Management Committee and from CnaG's Internal Auditors. CnaG's Chair, the Senior Finance, Personnel and Administration Officer also attended Governance and Accountability meetings in 2022/23 along with the CEO/Accounting Officer.

Ministerial Directions

No Ministerial Directions were issued in 2022/23.

Audit and Risk Management Committee.

During 2022/23 the Audit and Risk Management Committee with currently 4 members held 3 meetings. The annual audit for 2022/23 was agreed in 21 June 2022 and initiated in July 2022.

Corporate Risk Register 2022/23

The risk register format following the Department's layout has been implemented with regular reviews carried out during the year. The risk register is reviewed at Audit and Risk management meetings and discussed and approved by the Board.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Internal Control and Upcoming Risks Identified

The internal control system includes clearly defined reporting lines and authorisation procedures, a comprehensive budgeting and monthly reporting system, and written policies and procedures. In addition to a wide range of internal audit reports, senior management also receive assurance from other sources including third party reviews, financial control reviews, external audit reports, and risk and control self-evaluations. Internal Audit also promotes best practice in risk management processes to ensure delivery of CnaG's objectives.

CnaG has in place internal control and risk management systems for financial reporting with additional controls which included a detailed budgeting process with the budget being approved by the Administration, Finance and Personnel Subcommittee which is also reported to the Board of Directors at each Board meeting. Forecasts for the year are reported bi-monthly. Finance/Management and Governance Issues are reported on directly to DE officials via GAR meetings on a regular basis throughout the year.

New Risks

The CRR has been reviewed during 2022/23 by the Board and by Senior Managers. The CRR is reviewed 3 times a year, following Internal Audit meetings. The latest risks recognised haven't changed significantly from the previous period but new emerging risks identified as follows:-

1. Appointment of a permanent Chair;
2. Successful recruitment of a permanent CEO;
3. Lack of HR specialist support services internal to the organisation

Non-compliance Issue

A number of Business Cases required retrospective approval due to an oversight on the part of the organisation and a gap in financial planning. Three business cases in total were identified in September 2022: Panel of Associates; Staffing (An additional advisory officer was appointed to cover a period of sick leave); The purchase of Commercial insurance without prior approval from DoF from 2016.

1 and 2 have now been resolved and internal approval has been given with copies of internal business cases provided to IMIE Sponsor branch in DE.

IMIE continues to work with us to resolve number 3 with advice from DE's Economic Advisory Unit and Finance teams.

IMIE Team and the Permanent Secretary have been aware of these issues since their discovery.

Internal Audit Reports

On the basis of the Internal Audit work undertaken within the organisation, and the individual opinion provided for each assignment, the Head of Internal Audit considers that an overall satisfactory opinion is appropriate for CnaG for 2022/23 and was able to provide a 'satisfactory' level of assurance to the Accounting Officer on the organisations governance, risk management and internal control system.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2023**

Health and Safety

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all of its duties under health and safety legislation.

Lapses in Protective Security

There were no instances of such lapses in year 2022/23.

The aim of this statement is to ensure that information is provided as to how governance within CnaG has worked during 2022/23. CnaG will continue to ensure that it adheres to organisational needs and governance guidelines throughout 2023/24.

Government Funding Database

CnaG can confirm that information held by the organisation has been updated and entered into the Government Funding Database.

As the Chief Executive and Accounting Officer for CnaG, I can confirm that the Governance Statement has been formally reviewed by the Audit and Risk Assurance Committee, that it is complete and accurately reflects the latest assessment of the state of governance within CnaG.



MS M THOMASSON
Accounting Officer

22 June 2023

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA

OPINION

We have audited the financial statements of Comhairle na Gaelscolaíochta (the 'charitable company') for the year ended 31 March 2023 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is 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'. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR QUALIFIED OPINION ON REGULARITY

As described in note 29 of the financial statements the charity did not obtain appropriate approval on renewal of commercial insurance cover.

QUALIFIED OPINION ON REGULARITY

Except for the matter described in the previous paragraph, in our opinion, in all material respects the expenditure and income has been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in the regard.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

OPINION ON OTHER MATTERS

In our opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Government Financial Reporting Manual;
- information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with the applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit; or
- The Governance Statement does not reflect compliance with the Department of Finance's guidance.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Report of the Directors, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

**EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING
IRREGULARITIES, INCLUDING FRAUD**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
- Detecting and responding to the risks of fraud and whether they have and knowledge of any actual, suspected or alleged fraud; and
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2016, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

AUDIT REPONSE TO RISKS IDENTIFIED

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NA
GAELSCOLAÍOCHTA (CONTINUED)

USE OF OUR REPORT

This report is made solely to the Company's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

22 June 2023

Mr Nigel Moore FCA
(Senior Statutory Auditor)
For and on behalf
GM^cG BELFAST
Chartered Accountants &
Statutory Auditor

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2023**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2023 £	Total Funds 2022 £
Income from					
Donations and legacies	3	640,000	-	640,000	635,090
Investment income	4	(20,000)	-	(20,000)	(25,000)
Charitable activities	5	-	275,513	275,513	260,653
Other income	6	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>
Total income		<u>620,063</u>	<u>275,513</u>	<u>895,576</u>	<u>870,743</u>
Expenditure on					
Charitable activities	7	<u>730,830</u>	<u>282,848</u>	<u>1,013,678</u>	<u>999,168</u>
Total expenditure		<u>730,830</u>	<u>282,848</u>	<u>1,013,678</u>	<u>999,168</u>
Net expenditure before other gains and losses	10	(110,767)	(7,335)	(118,102)	(128,425)
Actuarial gain in respect of defined benefit pension scheme	13	<u>945,000</u>	<u>-</u>	<u>945,000</u>	<u>558,000</u>
Net movement in funds		834,233	(7,335)	826,898	429,575
Reconciliation of funds					
Total funds at 1 April 2022		<u>(766,763)</u>	<u>23,805</u>	<u>(742,958)</u>	<u>(1,172,533)</u>
Total funds at 31 March 2023	18/19	<u>67,470</u>	<u>16,470</u>	<u>83,940</u>	<u>(742,958)</u>

All of the activities of the charitable company are classed as continuing.

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**BALANCE SHEET
As at 31 March 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	14	16,530	24,126
CURRENT ASSETS			
Debtors	15	8,241	8,743
Cash at bank and in hand		<u>38,285</u>	<u>86,966</u>
		46,526	95,709
CREDITORS: Amounts falling due within one year	16	<u>(24,116)</u>	<u>(72,793)</u>
NET CURRENT ASSETS		<u>22,410</u>	<u>22,916</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		38,940	47,042
DEFINED BENEFIT PENSION SCHEME ASSET/(LIABILITY)	13	<u>45,000</u>	<u>(790,000)</u>
NET ASSETS/(LIABILITIES)		<u>83,940</u>	<u>(742,958)</u>
CHARITY FUNDS			
Restricted income funds	18	<u>16,470</u>	<u>23,805</u>
Unrestricted funds:-			
Unrestricted funds excluding pension liability		22,470	23,237
Pension Reserve		<u>45,000</u>	<u>(790,000)</u>
Total unrestricted income funds	19	<u>67,470</u>	<u>(766,763)</u>
TOTAL FUNDS		<u>83,940</u>	<u>(742,958)</u>

These financial statements were approved and authorised for issue by the directors on 22 June 2023 and were signed on their behalf by:



MR S Ó COINNE
Director



MR P M O'DOHERTY
Director

Company Registration Number – NI039115

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**STATEMENT OF CASH FLOWS
For the year ended 31 March 2023**

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash used in operating activities	27	<u>(48,681)</u>	<u>57,336</u>
Cash flows from investing activities:			
Interest receivable		-	-
Purchase of property, plant and equipment		<u>-</u>	<u>(15,098)</u>
Net cash used in investing activities		<u>(48,681)</u>	<u>(15,098)</u>
Change in cash and cash equivalents in the year		(48,681)	42,238
Cash and cash equivalents brought forward		<u>86,966</u>	<u>44,728</u>
Cash and cash equivalents carried forward	28	<u>38,285</u>	<u>86,966</u>

The notes on pages 46 to 65 form part of these financial statements

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023**

1. NATURE OF ORGANISATION

The principal activity of Comhairle na Gaelscolaíochta is to promote, facilitate and encourage Irish-medium education. The charity is a company limited by guarantee incorporated in Northern Ireland. The charity's principal place of business is its registered office at Áras na bhFál, 202 Bóthar na bhFál, Béal Feirste, BT12 6AH.

2. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern, therefore the financial statements have been prepared on a going concern basis in accordance with 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Comhairle na Gaelscolaíochta meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FREM) and those issued by the Department of Finance and Personnel in so far as those requirements are appropriate.

Statement of Cash Flows

Under FRS 102, cash flows are required to be shown separately for three categories only, namely, operating, investing and financing. The statement of cash flow reconciles to cash and cash equivalents. Cash and cash equivalents are defined in FRS 102 as "cash on hand and demand deposits and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value".

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities or equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Staff costs and overhead expenses are allocated on an appropriate basis, such as time spent on those activities or floor space occupied by those activities.

(i) Charitable activities

This comprises all resources applied by the charity in undertaking its work to meet its charitable activities and includes both direct costs and support cost relating to these activities.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

(ii) Governance costs

This includes the cost of governance arrangements which relate to the general running of the charity.

Operating leases

Annual rentals for assets financed by operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Employee Benefits

Through the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) the charity operates a pension scheme providing benefits based on final or average pensionable salary for certain employees.

The charity's share of any surplus/deficit on NILGOSC is recognised as an asset/liability on the Balance Sheet. Changes to the asset/liability are charged to the Statement of Financial Activities (SOFA) as appropriate.

Tangible fixed assets

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost, less estimated residual value of tangible fixed assets over the expected useful economic lives of the assets concerned. The annual rates and bases used for this purpose are:

Fixtures, fittings and equipment - 25% straight line

Fund accounting

The charity has two types of funds for which it is responsible, and which require separate disclosure. These are as follows:

(i) Restricted income funds

Represents grants, donations and other income received which are for specific purposes as laid down by the donor. Such purposes are within the overall aims of the charity.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

(ii) Unrestricted income funds

General funds

Represents funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Pension reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

Taxation

As a charity, the company is not liable to either Income Tax or Corporation Tax.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

2. ACCOUNTING POLICIES (Cont'd)

Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of Financial Activities in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following are the company's key sources of estimation uncertainty:

Defined Benefit Pension Scheme – The actuarial valuations are based on certain assumptions as detailed in Note 13.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations	-	-	-	90
Department of Education	<u>640,000</u>	<u>-</u>	<u>640,000</u>	<u>635,000</u>
	<u>640,000</u>	<u>-</u>	<u>640,000</u>	<u>635,090</u>

During the year £640,000 was received from Department of Education. In 2022, £620,090 of the income from donations and legacies was unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	-	-	-	-
Other finance income	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(25,000)</u>
	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(25,000)</u>

In 2022, all of the investment income was unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants receivable				
Altram	-	-	-	-
Foras na Gaeilge	-	29,983	29,983	30,000
Department of Education	<u>-</u>	<u>245,530</u>	<u>245,530</u>	<u>230,653</u>
	<u>-</u>	<u>275,513</u>	<u>275,513</u>	<u>260,653</u>

The charity has only one principal activity, being the promotion of Irish-Medium Education.

In 2022, all of the income from charitable activities was restricted funds.

COMHAIRLE NA GAELSCOLAÍOCHTA
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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Barclays	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>
	<u>63</u>	<u>-</u>	<u>63</u>	<u>-</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2023 £	Depreciation 2023 £	Other Costs £	Total 2023 £	Total 2022 £
Promotion of Irish-Medium Education	607,897	7,596	386,142	1,001,635	988,268
Expenditure on governance	<u>-</u>	<u>-</u>	<u>12,043</u>	<u>12,043</u>	<u>10,900</u>
	<u>607,897</u>	<u>7,596</u>	<u>398,185</u>	<u>1,013,678</u>	<u>999,168</u>

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Audit and accountancy fees	8,848	-	8,848	7,795
Internal audit	3,195	-	3,195	3,105
Directors' travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>12,043</u>	<u>-</u>	<u>12,043</u>	<u>10,900</u>

9. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Programmes	694,520	282,848	977,368	957,450
Support costs	<u>24,267</u>	<u>-</u>	<u>24,267</u>	<u>30,818</u>
	<u>718,787</u>	<u>282,848</u>	<u>1,001,635</u>	<u>988,268</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

10. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2023 £	2022 £
Depreciation	7,596	4,942
Auditors remuneration:		
- audit of the financial statements	6,000	6,000
- other services	2,848	1,795
Internal audit	3,195	3,105
Operating lease costs:		
- other assets	<u>23,000</u>	<u>23,000</u>

11. STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	402,080	375,781
Social security costs	39,214	34,647
Pension costs	<u>166,603</u>	<u>185,494</u>
	<u>607,897</u>	<u>595,922</u>

The average monthly number of employees was 11 (2022 - 10) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2023	2022
Number of staff	<u>11</u>	<u>10</u>

One employee received remuneration of more than £60,000 during the year (2022 – 1).

Remuneration in respect of key management personnel was £67,491 during the year.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

12. DIRECTORS' REMUNERATION

The Directors received no remuneration during the year.

No Directors (2023 – nil) were reimbursed for travel costs during the year (2022 – nil).

13. PENSIONS

The disclosures below relate to the liabilities within the Northern Ireland Local Government Officers' Superannuation Pension Fund (the "Fund") which is part of the Local Government Pension Scheme ("the LGPS").

In accordance with Financial Reporting Standards, disclosure of certain information concerning assets, liabilities, income and expenditure relating to this pension scheme is required.

Contributions for the Accounting Period ended 31 March 2024

The Employer expects to pay regular contributions to the Fund, together with any payments to beneficiaries under the unfunded schemes, for the accounting period ended 31 March 2024 of £77,000.

Additional contributions may also become due in respect of any employer discretions to enhance members' benefits in the fund over the next accounting period.

Assumptions

The last full actuarial valuation of pension liabilities was as at 31 March 2019. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the actuary in updating the latest valuation of the fund for FRS 102 purposes were:

Principal Financial Assumptions (% per annum)

	31 March 2023	31 March 2022
Discount rate	4.7	2.7
CPI price inflation	2.7	2.9
Pension increases	2.7	2.9
Pension accounts revaluation date	2.7	2.9
Salary increases	4.2	4.4

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

Mortality Assumptions

The mortality assumptions were based on the recent actual mortality experience of members within the fund and allow for expected future mortality improvements.

Post Retirement Mortality (retirement in normal health)	31 March 2023	31 March 2022
Males		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	22.2	21.9
Member aged 45 at accounting date	23.2	23.3
Females		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	25.0	25.1
Member aged 45 at accounting date	26.0	26.5

Commutation

31 March 2023

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

31 March 2022

Each member was assumed to surrender pension on retirement, such that the total cash received (including any accrual lump sum from pre 2009 service) is 75% of the permitted maximum.

Asset Allocation

The approximate split of assets for the fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below.

	Asset split at 31 March 2023 (%)	Asset split at 31 March 2022 (%)
Equities	40.0	42.9
Property	11.2	10.0
Government Bonds	20.6	24.7
Corporate Bonds	3.0	2.2
Multi Asset Credit	13.3	13.1
Cash	6.5	4.0
Other	<u>5.4</u>	<u>3.1</u>
Total	<u>100.0</u>	<u>100.0</u>

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2023 £M's	Value as at 31 March 2022 £M's
Fair value of assets	2.635	2.840
Present value of funded liabilities	(2.590)	(3.630)
Present value of unfunded liabilities	<u>0.000</u>	<u>0.000</u>
Pension asset/(liability) recognised on the Balance Sheet	<u>0.045</u>	<u>(0.790)</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Analysis of the SOFA Charge		
Current service cost	0.166	0.184
Past service cost	0.000	0.000
Interest cost	0.020	0.025
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.186</u>	<u>0.209</u>

Change to the Fair Value of Liabilities during the Accounting Period

Opening present value of liabilities	3.630	3.794
Current service cost	0.166	0.184
Interest cost	0.098	0.080
Contributions by participants	0.027	0.025
Actuarial (gains)/losses on liabilities	(1.294)	(0.418)
Net benefits paid out of the fund	(0.037)	(0.035)
Past service cost	<u>0.000</u>	<u>0.000</u>
Closing value of liabilities	<u>2.590</u>	<u>3.630</u>

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Opening fair value of assets	2.840	2.585
Expected return on assets	0.078	0.055
Actuarial (losses)/gains on assets	(0.349)	0.140
Contributions by the employer	0.076	0.070
Contributions by participants	0.027	0.025
Net benefits paid out	<u>(0.037)</u>	<u>(0.035)</u>
Closing fair value of assets	<u>2.635</u>	<u>2.840</u>

Actual Return on Assets

Expected return on assets	0.078	0.055
Actuarial (losses)/gains on assets	<u>(0.349)</u>	<u>0.140</u>
Actual return on assets	<u>(0.271)</u>	<u>0.195</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2023 £M's	Period Ended 31 March 2022 £M's
Analysis of Amounts Recognised in the SOFA		
Asset (losses)/gains arising during the period	(0.349)	0.140
Liability gains arising during the period	<u>1.294</u>	<u>0.418</u>
Total actuarial gains	<u>0.945</u>	<u>0.558</u>
History of Experience Gains and Losses		
Experience (losses)/gains on assets	(0.349)	0.140
Percentage of assets	13.24%	4.9%
Experience gains on liabilities	1.294	0.418
Percentage of the present value of the liabilities	49.96%	11.5%

The Department of Education acts as guarantor in relation to CnaG's pension liability.

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2022	<u>47,716</u>
At 31 March 2023	<u>47,716</u>
Depreciation	
At 1 April 2022	23,590
Charge for the year	<u>7,596</u>
At 31 March 2023	<u>31,186</u>
Net Book Value	
At 31 March 2023	<u>16,530</u>
At 31 March 2022	<u>24,126</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

15. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	<u>8,241</u>	<u>8,743</u>

16. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>24,116</u>	<u>72,793</u>

17. COMMITMENTS UNDER OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases as set out below.

	2023		2022	
	Land and Buildings £	Other items £	Land and Buildings £	Other items £
Expiry Date:				
Within 1 year	23,000	-	23,000	-
Within 1 to 5 years	<u>40,250</u>	<u>-</u>	<u>63,250</u>	<u>-</u>
	<u>63,250</u>	<u>-</u>	<u>86,250</u>	<u>-</u>

The disclosure relates to the lease on the charity's premises, which expires in January 2026. The charity has an option to terminate the lease by giving at least three months' notice.

COMHAIRLE NA GAELSCOLAÍOCHTA
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NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

18. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming Resources £	Outgoing Resources £	Transfers to/(from)	Balance at 31 Mar 2023 £
Department of Education					
- Capital grant	23,742	-	(7,596)	-	16,146
Foras na Gaeilge	63	29,983	(29,722)	-	324
Department of Education – Irish- medium Pre-schools	-	175,130	(175,130)	-	-
Department of Education – Irish Medium Fair Start Funding	-	70,400	(70,400)	-	-
	<u>23,805</u>	<u>275,513</u>	<u>(282,848)</u>	<u>-</u>	<u>16,470</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers to/(from) £	Balance at 31 Mar 2023 £
General Funds	23,237	640,063	(640,830)	-	-	22,470
Pension Reserve	<u>(790,000)</u>	<u>(20,000)</u>	<u>(90,000)</u>	<u>945,000</u>	<u>-</u>	<u>45,000</u>
	<u>(766,763)</u>	<u>620,130</u>	<u>730,830</u>	<u>945,000</u>	<u>-</u>	<u>67,470</u>

20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 18)

(a) Department of Education – Capital Grant

The Department of Education offered capital funding for replacement IT equipment.

(b) Foras na Gaeilge

This was funding awarded from Foras na Gaeilge to support the implementation of a marketing strategy for Irish Medium Education.

(c) Department of Education – Irish-medium Pre-schools

The Department of Education offered funding to enable interim support arrangements for a project in relation to Irish-Medium pre-schools.

(d) Department of Education – Irish-medium Fair Start

The Department of Education offered funding to provide additional focused support for the Irish Medium sector in the form of educational resources, initial teacher education, TPL and leadership training.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

**20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES
(CONT'D)**

(ii) Unrestricted Funds (Note 19)

(a) General Fund

This fund is the result of the charity's strategic objective to establish reserves to provide sufficient funds to cover any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the charity cease to operate.

(b) Pension Reserve

This fund represents the charity's share of the surplus or deficit in the NILGOSC defined benefit pension scheme.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Assets £	Total £
Restricted Income Funds	16,146	324	-	16,470
General Funds	384	22,086	-	22,470
Pension Reserve	-	-	45,000	45,000
Total Funds	<u>16,530</u>	<u>22,410</u>	<u>45,000</u>	<u>83,940</u>

22. RELATED PARTY TRANSACTIONS

The charity receives its core funding from the Department of Education, the sponsoring department of the charity. The amount receivable in the year was £885,530 (2022 - £865,653).

During the year no member of the Board or Management team has undertaken any material transaction with the charity.

23. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2022 – £nil). There were no cash losses written off during the year (2022 - £nil).

24. CONTINGENCIES

A portion of grants received may become repayable should certain conditions under which they were awarded cease to be fulfilled.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

25. LIABILITY OF MEMBERS

Comhairle na Gaelscolaíochta is a company incorporated under guarantee and does not have share capital. The liability of each member is limited to an amount not exceeding £1.

26. EVENTS AFTER THE REPORTING PERIOD

No events occurred between the Balance Sheet date and the date on which these financial statements were authorised for issue that require disclosure.

The Accounting Officer authorised these financial statements for issue on 22 June 2023.

27. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the year	(118,102)	(128,425)
Adjustment for:		
Depreciation charges	7,596	4,942
Interest payable	20,000	25,000
Decrease/(increase) in debtors	502	(336)
(Decrease)/increase in creditors	(48,677)	42,155
Loss on disposal of fixed assets	-	-
Pension service cost in excess of contributions	<u>90,000</u>	<u>114,000</u>
Net cash provided by operating activities	<u>(48,681)</u>	<u>57,336</u>

28. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	<u>38,285</u>	<u>86,966</u>

The charity had no net debt during the year.

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023

29. IRREGULAR SPEND

During the year, a number of business cases required retrospective approval due to an oversight on the part of the organisation and a gap in financial planning. One related to the purchase of commercial insurance without prior approval from DoF from 2016 totalling £13,155. IMIE continues to work with CnaG to resolve this matter, with advice from DE's Economic Advisory Unit and Finance teams. IMIE Team and the Permanent Secretary have been made aware of this.

The amount of the irregular spend in the year was £1,133.

30. GOING CONCERN

The DfE has provided an indicative budget allocation for CnaG for 2023-24 of £623,000 which represents a reduction relative to 2022-23 (£640,000). This will decrease CnaG's ability to meet increasing operational costs and to maintain full-service delivery to the local language sector.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, CnaG will continue to operate for the foreseeable future.

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2023**

31. ADDITIONAL DISCLOSURES TO COMPLY WITH FReM

FReM requires Non-Departmental Public Bodies to regard grant-in-aid received as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

If CnaG were to comply with FReM the result of this compliance would be as follows:

Statement of Financial Activities prepared under FReM

	2023 £	2022 £
Income		
Income from:		
Donations and legacies	-	90
Investment income	(20,000)	(25,000)
Charitable activities	275,513	260,653
Other income	<u>63</u>	<u>-</u>
Total income	<u>255,576</u>	<u>235,743</u>
Expenditure on:		
Charitable activities	<u>1,013,678</u>	<u>999,168</u>
Total expenditure	<u>1,013,678</u>	<u>999,168</u>
Net expenditure	(758,102)	(763,425)
Actuarial gains	<u>945,000</u>	<u>558,000</u>
Amount transferred to reserves	<u>186,898</u>	<u>(205,425)</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	(742,958)	(1,172,533)
Grant in aid received in the year	640,000	635,000
Amount transferred to reserves	<u>186,898</u>	<u>(205,425)</u>
Balance at 31 March 2023	<u>83,940</u>	<u>(742,958)</u>

COMHAIRLE NA GAELSCOLAÍOCHTA
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MANAGEMENT INFORMATION
For the year ended 31 March 2023

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 37 to 42**

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023**

	2023 £	2022 £
INCOME FROM		
Donations and legacies	-	90
Department of Education	<u>640,000</u>	<u>635,000</u>
	<u>640,000</u>	<u>635,090</u>
Investments		
Bank interest receivable	-	-
Other finance income	<u>(20,000)</u>	<u>(25,000)</u>
	<u>(20,000)</u>	<u>(25,000)</u>
Charitable Activities		
Altram	-	-
Foras na Gaeilge	29,983	30,000
Department for Communities	-	-
Department of Education	<u>245,530</u>	<u>230,653</u>
	<u>275,513</u>	<u>260,653</u>
Other		
Other income	<u>63</u>	<u>-</u>
	<u>63</u>	<u>-</u>
TOTAL INCOME	<u>895,576</u>	<u>870,743</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2023**

	2023	2022
	£	£
RESOURCES EXPENDED		
Charitable Activities		
Staff costs	593,003	569,082
Staff training	3,711	13,259
Rent	23,000	23,000
Service charges	6,912	6,912
Light & heat	6,813	-
Insurance	1,682	1,875
Repairs & maintenance	1,195	2,602
Computer maintenance	2,925	5,766
Cleaning	300	500
Travelling & subsistence	12,359	5,121
Telephone	4,023	3,910
Postage and stationery	4,518	4,294
Computer costs	703	3,608
Project costs – Department of Education	245,530	230,653
Project costs	29,721	29,937
Project costs - other	-	11,009
Convention costs	25,174	5,150
Translation services	3,210	5,631
Advertising	12,636	27,779
Legal & professional fees	11,890	28,404
Subscriptions	3,775	3,638
Other establishment expenses	733	1,039
Depreciation	7,596	4,942
Loss on Disposal	-	-
Bank charges	<u>226</u>	<u>157</u>
	<u>1,001,635</u>	<u>988,268</u>
Governance Costs		
Audit and accountancy fees	8,848	7,795
Internal audit	3,195	3,105
Directors' travel	<u>-</u>	<u>-</u>
	<u>12,043</u>	<u>10,900</u>
TOTAL RESOURCES EXPENDED	<u>1,013,678</u>	<u>999,168</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023**

	2023	2022
	£	£
CHARITABLE ACTIVITIES		
<i>Costs incurred directly</i>		
Staff costs	583,938	560,560
Staff training	1,856	6,630
Rent	18,400	18,400
Service charges	5,530	5,530
Light & heat	5,450	-
Insurance	1,346	1,500
Repairs & maintenance	956	2,081
Computer maintenance	2,340	4,613
Cleaning	240	400
Travelling & subsistence	11,741	4,865
Telephone	3,218	3,128
Postage and stationery	3,614	3,435
Computer costs	703	3,608
Projects costs	29,721	29,937
Project costs – other	-	11,009
Project costs – Department of Education	245,530	230,653
Convention costs	25,174	5,150
Translation services	3,210	5,631
Advertising	12,636	27,779
Legal & professional	9,512	22,723
Subscriptions	3,775	3,638
Other establishment expenses	656	831
Depreciation	7,596	4,942
Loss on disposal	-	-
Bank charges	<u>226</u>	<u>157</u>
	<u>977,368</u>	<u>957,200</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)
For the year ended 31 March 2023**

	2023	2022
	£	£
<i>Support costs</i>		
Staff costs	9,065	8,522
Staff training	1,855	6,629
Rent	4,600	4,600
Service charges	1,382	1,382
Light & heat	1,363	-
Insurance	336	375
Repairs & maintenance	239	521
Computer maintenance	585	1,153
Cleaning	60	100
Travelling & subsistence	618	256
Telephone	805	782
Postage and stationery	904	859
Legal & Professional	2,378	5,681
Other establishment costs	77	208
Depreciation	-	-
	<u>24,267</u>	<u>31,068</u>
TOTAL CHARITABLE ACTIVITIES	<u>1,001,635</u>	<u>988,268</u>

