

COMPANY REGISTRATION NUMBER NI039115

CHARITY REGISTRATION NUMBER NIC105808

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

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2024

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

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For the year ended 31 March 2024**

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

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 D Ua Bruadair Mr P A Ó Mianáin Mr T Rogan Ms N Toman Ms J Ni Fhearghusa Ms O Flanagan Mr C McCallan
Chief Executive Officer	Ms M Thomasson
Independent Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB
Solicitors	Department Solicitors Office 2 nd Floor Lanyon Plaza 7 Lanyon PI Belfast BT1 3LP

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

**THE CHAIRPERSON'S REPORT
For the Year Ended 31 March 2024**

I am delighted to present Comhairle na Gaelscolaíochta's Annual Report for 2023 - 2024. This year has been a challenging year for the organisation but it has been successful in delivering on its main objectives and it has continued to promote Irish medium education. Comhairle na Gaelscolaíochta successfully appointed a new permanent Chief Executive Officer, Maria Thomasson, who has had a great impact on the organisation and who has begun to drive change within Comhairle.

As an organisation, we embarked on a journey of review and reflection at board and executive level. This process, facilitated by Steve Mungavin from the Chief Executive's Forum, has allowed us to deeper understand the role of CnaG and our strategic partners. We have restructured our board committee structure to support a more streamlined and strategic approach taking account of different roles and responsibilities at board and executive levels. We also looked at succession planning for the board and developed an approach to recruit new members to the board with a focus on areas of expertise that the organisation requires.

The partnership aspect is very important and Comhairle has continued to develop strong relationships with stakeholders in the sector such as Altram, An tÁisaonad, CCEA, CCMS, Conradh na Gaeilge, Foras na Gaeilge etc. to the benefit of the sector from pre-school to post-primary level. I would like to acknowledge the collaborative approach our many stakeholders have taken to work with us in improving the IME sector as a whole. The continued support from the IMIE team within the Department of Education and from the Secretary General, Mark Browne, has been excellent and is greatly appreciated.

The sector is still growing which continues to create a number of challenges, but I am pleased that Comhairle na Gaelscolaíochta is involved and active in the areas of resources, school accommodation, teacher supply and the preservation of all our schools. Some of these challenges formed the basis of our Conference in 2023 which again gave practitioners and other relevant parties an opportunity to come together and discuss them, share best practices and to network in an 'in-person' setting. These challenges were further highlighted and supported in the research carried out by Queen's University Belfast with funding from 'A Fair Start' entitled 'Fair? Shared? Supported? Examining the Expectations and Realities for Irish-medium practitioners.' This research was presented and discussed at our successful Research Symposium on 6th February in The Long Gallery in Stormont Buildings.

December 2023 saw the publishing of the Independent Review of Education and we look forward to seeing what that will mean for our sector and we look forward to working with all the stakeholders to ensure that Irish Medium Education is front and centre in the out-workings of the Review.

I would like to acknowledge Pól Ó Mordha for his many years of service to Comhairle na Gaelscolaíochta as Senior Finance Officer prior to his retirement in December 2023 and I wish him well in his retirement.

In conclusion, I would like to pay tribute to the staff of Comhairle na Gaelscolaíochta who have continued to deliver on their key objectives under our Corporate and Business Plans and to the Board of Directors who have shown a huge level of personal commitment to the organisation and who have given freely of both their time and their expertise to the work of Comhairle na Gaelscolaíochta.



Seosamh Ó Coinne
Chairperson

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

**THE CHIEF EXECUTIVE'S REPORT
For the Year Ended 31 March 2024**

I am pleased to present the 2023/24 Annual Report of Comhairle na Gaelscolaíochta. Comhairle na Gaelscolaíochta has had another very successful year delivering on the great majority of its key business objectives in relation to the growth, development and consolidation of the Irish-medium education sector.

Throughout the year, Comhairle has worked closely with its strategic partners, particularly Foras na Gaeilge, Altram, An tÁisaonad, Gaeloideachas, COGG, Iontaobhas na Gaelscolaíochta and the 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. I am pleased to report that overall enrolment across the IM sector increased again this year by 1.87%.

The continued growth and demand for IM education is a testament to the hard work of Comhairle na Gaelscolaíochta and, most importantly, the enduring dedication and commitment of volunteer parents, governors, leaders and educators across the Irish-medium education sector.

Our relationships with the Department of Education and other sectoral bodies have also been strengthened during this period. Our continued close collaboration with the Council for Integrated Education (NICIE), is now supporting the establishment of the first integrated, Irish-medium voluntary nursery provision in East Belfast with plans to open an IME primary underway for September 2025.

We continued to work with our strategic partners of the Council for Catholic Maintained Schools (CCMS) to assist and advise in the strategic development of new Irish-medium education (IME) units within the Catholic maintained sector. We also worked collaboratively throughout the year with other partners such as CCEA and the Education Authority (EA).

We have continued to work closely with our colleagues in the Department of Education (DE) and with the Irish-medium and Integrated Education (IMIE) team in particular to seek innovative solutions to the most pressing challenges within the IME sector.

We have established sound working relationships with the Permanent Secretary across multiple directorates within the department including IID, SEN, Inclusion and Curriculum to agree a strategic approach in tackling long-standing issues facing the sector. These include but are not limited to the following; teacher recruitment and retention, teaching and learning resources, Teacher Professional Learning opportunities for IM leaders and practitioners, linguistically appropriate SEN support and services, Area Planning as well as the accommodation and infrastructure deficit within the IME sector.

We have pressed upon the department the need for a policy of strategy for IME which will provide a strategic roadmap to develop and support the sector in the years ahead. We have advocated tirelessly for the needs of the IME sector to ensure the voice of Irish-medium schools is at the heart at every single conversation.

Also in September 2023, we hosted our annual conference which was the highlight of the year and, with excess of 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.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**The CHIEF EXECUTIVE'S Report (Cont'd)
For the Year Ended 31 March 2024**

September 2023 also saw the establishment of two additional and long awaited Social and Communication classes at Bunscoil Phobal Feirste. These Specialist Provisions in Mainstream Schools (SPiMS) provide bespoke learning environments for IME pupils with additional and bespoke learning needs and augment the specialist classes established in Scoil na Fuisgeoige and Coláiste Feirste in 2019. We will continue to work with IME schools and the Education Authority to progress the establishment of a regional network of SPiMS via the Area Planning process so that no parent has to make the choice between IME and accessing the appropriate support for their child.

We were delighted to be in receipt of A Fair Start funding again in 23/24. This additional resource allowed us to commission research from Queen's University Belfast into the additional competences and associated workloads of the IME practitioner. We hosted a research symposium at the Long Gallery at Parliament Buildings in February 2023 where we presented the findings of this research to a wide range of stakeholders including politicians and representatives from across the education sector including EA, CCEA, NICIE, GBA, CSSC, Stranmillis etc. We also presented the findings of this research to Stormont's Education Committee in March 2024.

We commissioned a second piece of research from Ulster University to create support materials to support the linguistic competence of practitioners and promote a Content and Language Integrated Learning (CLIL) approach across the IME sector.

This additional funding also enabled us to employ an additional staff member again this year. This officer 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 the organisation. We also continued our campaign to encourage post-primary pupils in both IM and EM schools to consider a career in the IME sector as a result of this funding.

As an organisation, we embarked on a journey of review and reflection at board and executive level. This process, facilitated by Steve Mungavin from the Chief Executive's Forum has allowed us deeper understand the role of CnaG and our strategic partners. We have restructured our board committee structure to support a more streamlined and strategic approach taking account of different roles and responsibilities at board and executive levels.

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 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 IME sector. I wish Pól Ó Mordha a happy retirement after a long career as Senior Finance Officer at Comhairle na Gaelscolaíochta.

I wish to particularly thank and acknowledge the Chair of CnaG, Seosamh Ó Coinne for his unending support and commitment to the board of CnaG, to myself and the executive team at CnaG. Seosamh has been most generous with his time, he has offered advice freely and unreservedly and has continued to support, enhance and develop the Irish-medium sector for pupils, parents and staff this year.



Chief Executive

24 July 2024

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

**REPORT OF THE DIRECTORS
For the year ended 31 March 2024**

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 2024. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FRM), 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, Ms M Thomasson.

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 D Ua Bruadair
Mr P A Ó Mianáin
Mr T Rogan
Ms N Toman
Ms J Ni Fhearghusa
Ms O Flanagan
Mr C McCallan

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 2024**

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 2011/12 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 5.

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 22 to 35.

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 2024**

Structure, Governance & Management (Cont'd)

Accounting Officer

Ms M Thomasson was the Accounting Officer during the period of these financial statements.

Sickness Absence Data

For all staff throughout the year, the number of possible working days was 2,707 (2023: 2,644). The number of sick days totalled 67 (2023: 212). Hence, the non-attendance rate was 2.48% (2023: 8.02%).

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 22 to 35.

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 2024**

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 2023/24

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 2023/24. 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 - CHAMPIONING the needs and aspirations of all our children and young people and the positive impact of education.

- Work 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
- Specific IM references in IRE report highlighting particular challenges in relation to Teacher Supply, Accommodation, SEN support etc.
- EA's High 5 behaviour resource translated into Irish.
- Continued collaboration with Altram throughout 23/24 to support capacity building in voluntary committees and to establish potential new IM EY provision.
- Overall increase of 1.4% across IM sector in 23/24 with an increase of 6.31% at post-primary levels.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

DE Strategic Priority 2 - HELPING all our children and young people by supporting their well-being and learning.

We want to unite families, communities and educators around a shared vision to nurture healthy, confident children and young people, supported to learn and equipped to lead fulfilling lives.

- Growing numbers of IM leaders in attendance at each termly meeting of the IM Principals' Forum where speakers present on a range of educational issues and initiatives from within NI context and beyond.
- Engagement with local communities seeking to establish IM provision (Pre/primary-Derry (Waterside), East Belfast, Post-primary Co. Tyrone).
- During 2023/24, 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.
- Successful conference in September 2023 with more than 400 delegates in attendance, many of whom were IM Practitioners.
- 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 2023/24, 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.
- RAISE 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 2023/24, CnaG provided advice, guidance and support to IM Principals, practitioners and Governors in relation to dealing with continued impact of Covid-19.
- 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.
- 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.
- Commissioned the undertaking of research on sectoral pressures for the subsequent dissemination of findings amongst the sector and relevant stakeholders.
- Specific TPL facilitated at annual conference.
- Strong relationships forged with UU and QUB relating to international best practice in an immersion context via 'A Fair Start' funding.

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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

- Shared research with IM Principals and other stakeholders (e.g. 6/2/24 research symposium) including DE/EA officers and political representatives at Education Committee and beyond.
- Number of online training sessions facilitated on a range of areas.
- During 2023/24, 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.
- Ongoing representation at APLG, APWG (including Collaboration sub-committee) and APSG.
- Throughout 2023/24, 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.
- Ongoing attendance at APLG/WG to proactively work to increase number of SPiMs for the IM sector. Continued engagement with schools in relation to this however, we are unable to increase number of SPiMs on a regional basis due to extreme accommodation barriers facing the IM sector.
- Despite ongoing representation (over the past 3 years) on SEND EG, EA has no plans to provide IM specific support in Local Integrated Team model for September 2024.
- Continued growth in Derry City IM schools in 23/24.
- IM schools not currently meeting the sustainability threshold continued to progress towards target numbers again in 23/24.
- IM schools listed on Operational Plan 2 (OP2) have been actioned-development proposals submitted in 23/24.
- During 2023/24, 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, education support as well as in the area of research/advocacy.
- Regular meetings with DE in relation to addressing significant gaps in provision to support IM pupils with SEN.
- Presentation to EA Board on IM issues in October 2023, at DE Webinar on 11 December 2023, at Education Committee (Stormont) 13 March 2024.

DE Strategic Priority 3 - INSPIRING all our children and young people to make a positive contribution to society.

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

- During 2023/24, CnaG provided timely, high-quality advice and recommendations to DE on Irish-medium education particularly in relation to policy development, research and consultations.
- Throughout 2023/24, CnaG supported DE in fulfilling its statutory duty to encourage, facilitate and support the development of Integrated Education.
- Fully participated in the Steering and Working Groups associated with the implementation of the IE Act.
- Ongoing liaison with NICIE relating to move of GS Léim an Mhadaidh to old Roe Valley IPS site.
- Ongoing positive working relationship with NICIE relating to the development of Naíscoil na Seolta in East Belfast and the establishment of Scoil na Seolta.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

- All consultations discussed with and informed by wider IM sector and subsequently shared on CnaG website.
- Continue to engage with the Shared Education DE/EA teams and other education/sectoral bodies where appropriate to help address any barriers to Irish-medium engagement in Shared Education.
- Advocate for sufficient flexibility in future Shared Education Initiatives such as Peace Plus to encourage more engagement from and with the Irish-medium sector.

DE Strategic Priority 4 - Meeting the LEARNING needs of our children and young people and developing their knowledge and skills, enabling them to fulfil their potential.

We want every child to enjoy a high-quality education and learning experience from Early Years to post-primary.

- During 2023/24, ensure provision of a quality Irish-medium pre-school support service.
- Progress of Altram's work monitored from 1/4/23-31/7/23 by SMT and CnaG Board.
- Altram funding secured including an uplift to opening budget allocated in April 2023 after strong advocacy for same.
- Budget secured for Altram via CnaG from 1 April 2023-31 July 2023 and from 1 Aug 2023-31 March 2024 this grant was paid directly to Altram as a body recognised and eligible to receive grant aided funding as per Article 89 of NI Education Order 1998.
- Initial feedback would indicate that several prioritised areas for a targeted marketing campaign have experienced significant increases in their numbers. For example, Mid-West Belfast, Kilkeel and in the Waterside, Derry City where new IM preschool provision in response to the marketing campaign has exceeded the accommodation capacity.
- Representation on the DE Irish-medium Early Years' Group to ensure delivery of targets, including the creation and delivery of bespoke Irish-medium language and methodology training in conjunction with Altram.

DE Strategic Priority 5 – DELIVERING an effective, child-first, collaborative and high-quality education system.

We want a sustainable education system which is appropriately resourced, works in partnership, invests in its workforce and is committed to excellence and equity

- During 2023/24, maintain 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.
- CnaG participated fully at all AP groups.
- We fully engaged in the work relating to the preparation of OP2 to include the establishment of additional SPiMs for the IM sector.
- In collaboration with NICIE-GS Léim an Mhadaidh relocated to the former Roe Valley IPS site.
- CnaG facilitated IID/EOT visits to three IM primary schools in September 2023- Bunscoil an Iúir, Bunscoil Mhic Reachtain & Gaelscoil an Lonnáin in September 2023 and work to improve the building of Gaelscoil an Lonnáin is ongoing at an investment of £180k.

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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

Achievements and Performance 2023/24 (Cont'd)

- During 2023/24, 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.
- Regular advice given to governors in IM schools and signposting to support within EA.
- Associates have been used for various purposes to support CnaG throughout the 23/24.
- Three professional associates have been instrumental in supporting the CEO in the transition period from Dec-March 2024 with a vacancy in the Senior Corporate Services role.
- Associates were involved in addressing outstanding internal audit recommendations, providing support with payroll, pensions etc and to ensure the organisation complied with all procurement requirements.
- These individuals have assisted us in creating a range of policies and putting multiple processes and systems in place in relation to the full range of corporate services.
- Associates with particular experience and expertise in IME have also been employed to offer mentorship programmes for new IM principals and to develop an Irish language policy template for IM schools.
- An academic has been appointed to conduct a feasibility study into the provision of post-primary IM education in Co. Tyrone/Fermanagh.
- Throughout 2023/24, we worked closely with the Department's Investment and Infrastructure Directorate to address the accommodation needs of the Irish-medium Education sector.
- We held regular meetings with EOT/IID which occur bimonthly (peppered with occasional engagement via phone calls / emails). As stated previously, the ongoing work to Gaelscoil an Lonnáin, the relocation of Gaelscoil Léim an Mhadaidh and Gaelscoil an tSeanchaí being progressed and the search for suitable sites (Gaelscoil Aodha Rua, Gaelscoil na Spéiríní, North Belfast & Gaelscoil Éanna).
- Due to challenging budget situation, much work remains and will be prioritised via the Accommodation Improvement Strategy for the IM sector which will be developed by IID with input from CnaG.
- Accommodation survey updated, translated, and launched on 13 May 2024.
- During 2023/24, advocated for adequate numbers of teachers for Irish-medium Education to meet increasing demand.
- Needs clearly defined with actions to address in the Teacher Supply Paper created by CnaG in August 2023.
- Ongoing advocacy on the need to address this issue with DE, ITE colleges and political representatives.
- Pilot scheme launched with AFS funding.
- Issues raised and highlighted at DE Webinar, Research Symposium and at Education Committee.
- Ongoing engagement with DE in relation to this.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2024**

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 12. 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 42 to 64. The charity returned net outgoing resources before actuarial movements of £673 for the year (2023 - £118,102). The results for the year are in line with budgets, the deficit in the prior year arose as a result of the pension fund service costs totalling £166k.

At 31 March 2024 the charity had total General Funds of £19,829 (2023 - £22,470) and total Restricted Funds of £14,438 (2023 - £16,470). In addition, at 31 March 2023 there was a pension reserve of £45,000 which reduced to £nil at 31 March 2024 as a result of actuarial losses.

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 2024 the charity held free reserves of £19,829 (2023 - £22,086) which represents approximately eight days' expenditure.

The accounting policy on pension costs included in Note 2 and the information in Note 14 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 2024**

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;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 2024**

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

24 July 2024

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 2024**

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.

Ms M Thomasson is the Accounting Officer. Her 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 2024**

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:

Employee	2023-24					2022-23				
	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
Ms M Thomasson (from 01/09/2022)	55-60	-	-	21	76- 81	30-35 (55-60 fully year equivalent)	-	-	6	35-40 (61- 66 full time equiv alent)

* 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 2023-24 was £55,000 - £60,000 (2022-23, £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 2024**

Fair Pay Disclosures (Audited Information) (continued)

Median Earnings

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

2023-24	25th percentile	Median	75th percentile
Total remuneration (£)	25,071	42,001	45,955
Pay ratio	2.20:1	1.31:1	1.20:1

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

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 2023-24 and 2022-23, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2023-24, no employees (2022-23, 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £21,000 to £56,000 (2022-23 £21,000 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:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances	6.65%	0.8%
Highest paid director's salary and allowances	0.00%	0.00%

* 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 2024

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

During 2023-24 CnaG had 15 staff, all on payroll, and as at 31 March 2024 the number employed was 11 comprising 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 2023-24 was 37% (2022-23 was 65%).

Remuneration Policy

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

Staff Costs

	2024	2023
	£	£
Wages and salaries	444,561	402,080
Social Security costs	39,932	39,214
Pension costs	<u>78,870</u>	<u>166,603</u>
	<u>563,363</u>	<u>607,897</u>

Average Number of Persons Employed

	2024	2023
Number of staff	11	11

Sickness Absence

CnaG has an overall average number of days lost through sickness of 5.0 days lost per employee in 23/24 (22/23 – 20.7).

During 2023-24, 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 2024

Employee contribution rates are based on pensionable pay and are in the range 5.5%-10.5%. For 2023-24 the rates were as follows:

Band	Range	Contribution Rate
1	£0 - £16,900	5.5%
2	£16,901 - £26,000	5.8%
3	£26,001 - £43,400	6.5%
4	£43,401 - £52,800	6.8%
5	£52,801 - £104,700	8.5%
6	More than £104,700	10.5%

The employer contribution rate for 2023-24 was 19%.

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 14 to the financial statements.

Audited Information

Employee	Accrued pension at pension age as at 31/3/24 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/24 £'000s	CETV at 31/3/23 £'000s	Real increase in CETV £'000s
Ms M Thomasson	5-10	0-2.5	65	36	11

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

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2024**

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.

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

24 July 2024

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

**GOVERNANCE STATEMENT
For the year ended 31 March 2024**

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 2011/12 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.

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. This year has seen an overall growth of 1.4% in pupil numbers across the IM sector with an exponential growth of 6.31% at post-primary level.

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. 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.

This year, like in all sectors, has seen us advocating for linguistic appropriate support for IM pupils with additional learning needs. Whilst the number of Specialist Provisions in Mainstream Schools (SpiMs) increased from 4 to 6 this year, they are located in Belfast and, as such, more work is required to ensure that all pupils with additional needs in the IM sector are supported appropriately in gaelscoileanna across the north.

This year again 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 again this year in order to progress IM specific recommendations contained within the 2021 AFS report.

We have worked hard throughout the year to continue to build positive and productive working relationships with colleagues in DE and across a wide range of education bodies. We have continued to put the specific and nuanced needs of the IM sector at the heart of every conversation.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

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.

Throughout 23/24, CnaG placed a significant focus on the audit, review and refresh of current structures relating to corporate governance and financial management to improve outcomes and to ensure maximum efficiency. We are being assisted and guided in this process by the Chief Executives Forum.

As CEO and Accounting Officer I identified matters that required addressing and prioritised actions to do so. I had the full support of the CnaG Board in this. Matters included, but are not limited to, updating and refreshing a number of policies, including for procurement; business case cover – I ensured training was provided to all CnaG staff on the requirements of better business case management; updating banking mandates; addressing recommendations from Internal Audit; seconding expertise until the Finance and Corporate Services Officer post can be filled substantively following retirement of the previous post-holder. Significant time has been invested in prioritising this work as I recognise the importance of good governance.

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 in 2023/24 as well as one full day and one half day board training which was facilitated by the CEF.

Mr. Seosamh Ó Coinne is Chair of the organisation with the role of Deputy Chair yet to be filled.

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

GOVERNANCE STATEMENT (Cont'd) **For the year ended 31 March 2024**

Maria Thomasson was appointed permanently to the role of CEO on 17 November 2023 having held the position in an interim capacity from 1 September 2022.

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. The CEF is working with the Chair and CEO to create an induction pack for new board members. Alongside this work is a review of the skills and experience of current board members with a view to recruiting for new members with the appropriate skills and experience. It is anticipated that this recruitment drive will take place in summer 2024 and the Department of Education is planning to launch a public appointment competition to fill one vacancy on the CnaG board.

Comhairle na Gaelscolaíochta	- 2 directors (currently vacant)
Department of Education (DE)	- 2 directors (one vacancy)
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 (Chair)
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 (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 2023/24:

There were no changes to membership during the year.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Non-quorate Meetings:

There were no non-quorate meetings.

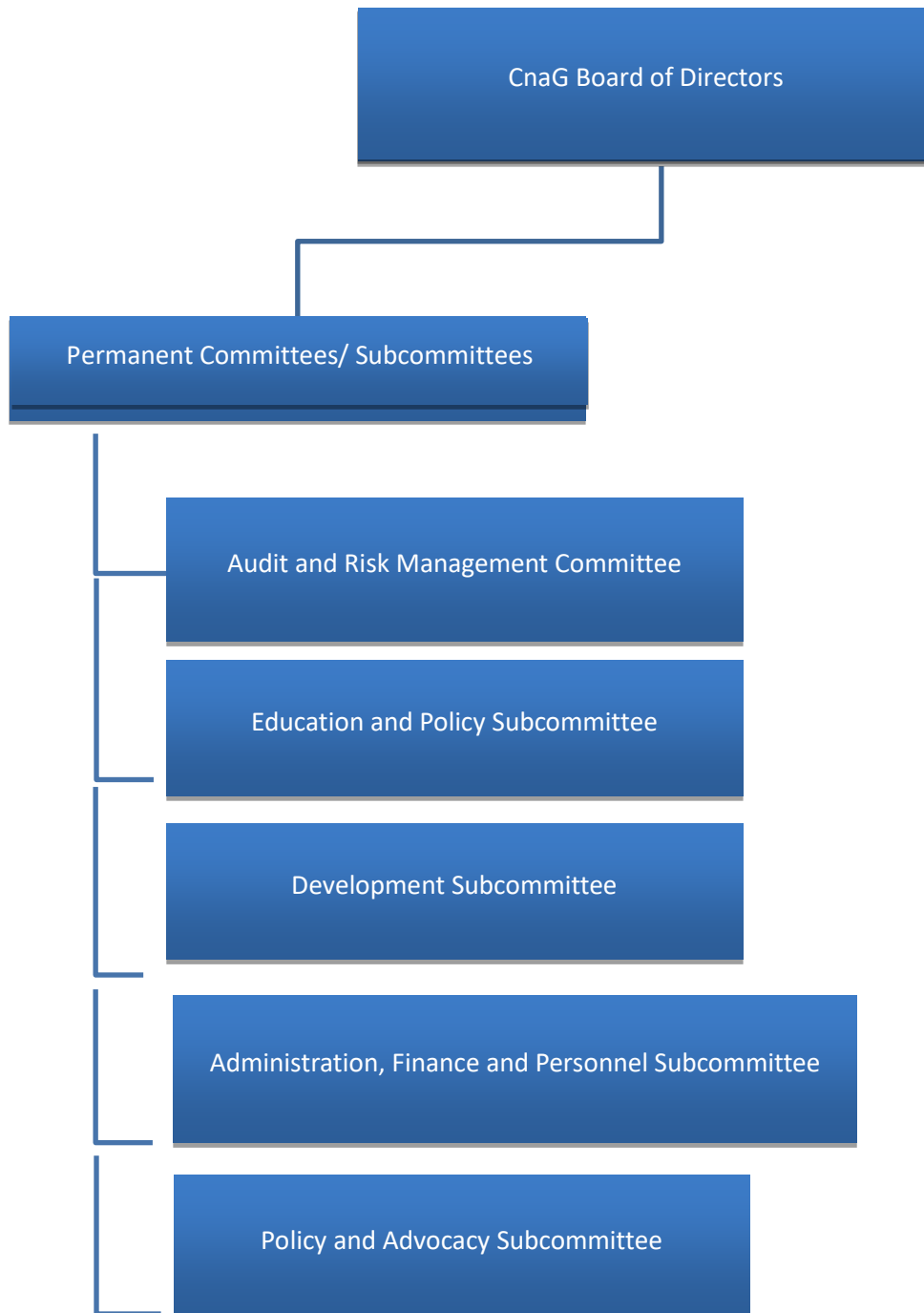
Board Members' attendance during 2023/24

Name	27/04/23	22/06/23	12/10/23	01/02/24	Total X / 4
Seosamh Ó Coinne (Chair)	1	1	1	1	4/4
Niall Ó Catháin	1	1	1	1	4/4
Áine Andrews	1	1	1	1	4/4
Diarmaid Ua Bruadair	1	1	1	1	4/4
Pádraig Ó Mianáin	1	1	0	1	3/4
Paul O'Doherty	1	1	1	1	4/4
Thomas Rogan	1	0	1	1	3/4
Nuala Toman	1	0	0	1	2/4
Jacqueline Ní Fhearghúsa	0	1	1	1	3/4
Orla Flanagan	1	1	1	1	4/4
Ciarán Mac Ailín	1	1	1	1	4/4
Total attendance	10	9	9	11	39/44

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Structure of Board Subcommittees



The Business Plan is the mechanism the Board of Comhairle na Gaelscolaíochta uses to establish how it will achieve its aims and objectives for the forthcoming twelve months. In its evolution and ratification this plan will be subject to many different layers of scrutiny from the staff, sub-committees and Board. All final versions can only be accepted after this scrutiny, ratification and adoption by the Board.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024

All sub-Committees terms of reference were formally reviewed by the Board in spring 2023. In line with internal audit recommendations, CnaG has also been reviewing a range of policies as well as the role of board and structures and remit of individual sub-committees. A new streamlined sub-committee structure was ratified at the next board meeting on 18/4/24 with a view to implementation in the May/June 2024 cycle.

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 2023/24.

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 3 meetings during the year 2023/24 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 2023/24 to carry out the afore-mentioned duties. The Subcommittee plays an important role in monitoring and overseeing CnaG's involvement in Area Planning.

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

GOVERNANCE STATEMENT (Cont'd) **For the year ended 31 March 2024**

Finance, Administration and Personnel Subcommittee

This committee met 3 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.

Policy and Advocacy Subcommittee

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

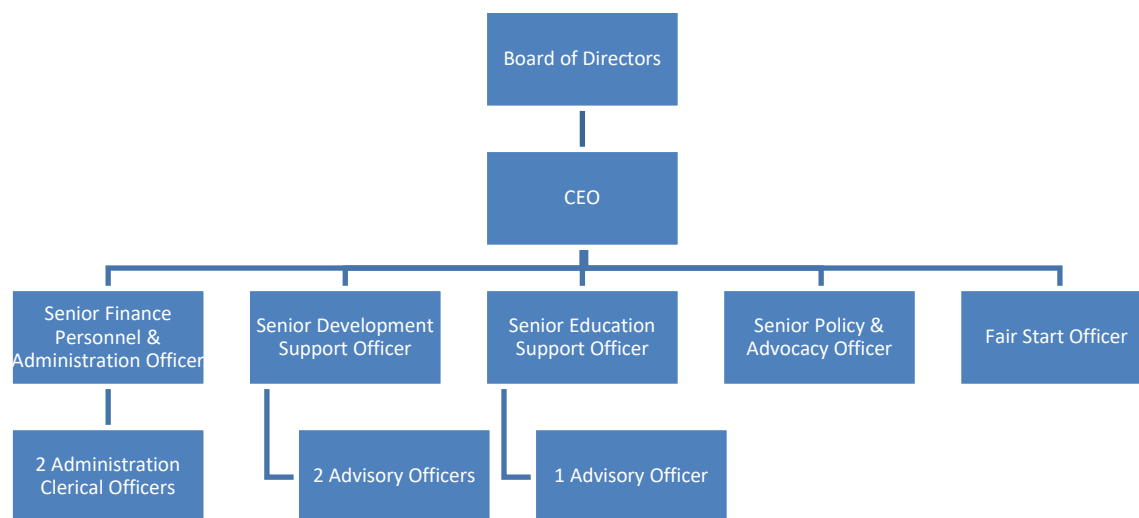
The CEO is the Accounting Officer for CnaG and is supported by the senior management team. The senior management team consists of, Chief Executive, Senior Corporate Services Officer, Senior Education Officer, Senior Development Officer and Senior Policy and Advocacy Officer plus a temporary post of a 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 2024**

Organisational Chart of Comhairle na Gaelscolaíochta 2023/24



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 2023/24 the Chair of CnaG or Deputy Chair along with the CEO & Accounting Officer and Senior Corporate Services Officer met with the Permanent Secretary (DE) at Governance and Accountability Review (GAR) meetings twice in May and November 2023.

Compliance with Corporate Performance Code

I can confirm that throughout 23/24, 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.

In line with internal audit recommendations, we have reviewed our Conflict of Interest Policy which was ratified at full board meeting on 18 April 2024. We have also included specific workshops on identifying and effectively managing conflicting interests at board and senior management training days with CEF.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Assessment of Board Performance

The Chair and CEO arranged for board and senior officer training to be delivered by the CEF on 12 October 2023. The Board then carried out a self-assessment Board Effectiveness Review in January 2024. The review gauged the level of effectiveness of Board members in a range of areas and recorded their self-assessment of their performance.

This took place in advance of individual meetings held between the Chair and each member of the board throughout January 2024 where these self-assessments were discussed and training needs identified. These meetings also provided the Chair with an opportunity to appraise board members and for board members to appraise the performance of the Chair.

A second day of training was provided to board and senior managers by the CEF on 6 March 2024.

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 2023/24

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

Board Meetings:

Meeting dates	27/04/23	22/06/23 AGM	12/10/23	01/02/24
Number of directors present	10	9	9	11

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Attendance carried out in 2023/24 (Cont'd)

Development Sub-Committee:

Directors - Dates	19/04/23	07/06/23	17/01/24	20/03/24
N Ó Catháin	1	1	1	1
Á Andrews	0	N/A	N/A	N/A
P Ó Mianáin	1	1	1	1
Paul O'Doherty	0	N/A	N/A	N/A
Nuala Toman	1	1	1	0
Ciarán Mac Ailín	1	0	0	1
Thomas Rogan	0	N/A	N/A	N/A

Education Sub-Committee:

Directors - Dates	01/06/23	09/01/24	12/03/24
D Ua Bruadair	1	1	1
Á Andrews	1	1	1
T Rogan	1	1	0
J Ní Fhearghúsa	1	0	0
O Flanagan	1	1	1

Policy & Advocacy Sub-Committee:

Directors - Dates	05/06/23	16/01/24
Áine Andrews	1	1
Diarmaid Ua Bruadair	1	1
Nuala Toman	0	0
Pádraig Ó Mianáin	1	1

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

Attendance carried out in 2023/24 (Cont'd)

Finance, Administration and Personnel Sub-Committee:

Directors - Dates	08/06/23	18/01/24	21/03/24
Seosamh Ó Coinne	1	1	1
Niall Ó Cathain	1	1	1
Paul O'Doherty	1	1	1
Orla Flanagan	N/A	1	1

Audit and Risk Management Committee:

Directors - Dates	22/06/23	18/01/24	21/03/24
Seosamh Ó Coinne	1	1	1
Jacqueline Ní Fhearghúsa	0	0	1
Paul 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. This has been carried out as part of the restructuring of committees carried out by the Chair/CEO with assistance and advice from the CEF.

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.

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 Teams for sub-committee meetings and to host two out of the four full board meetings allowed members a greater flexibility in order to attend. 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 2024**

Individual appraisals of board members:

The Chair carried out individual appraisals of all board members in January 2024.

Range and quality of data used by the Board.

The range and quality of the data received by the Board in 2023/24 was as follows:

- Oral board meeting reports by chairs of sub-committees;
- Minutes of sub-committee meetings;
- CEO reports at all board meetings and via email as necessary throughout the year;
- Business plan progress reports by CEO;
- 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;
- Regular financial reports.

Board assessment and scrutiny at board and sub-committee 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 2023/24 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. Chair and Senior Corporate Services Officer also attended Governance and Accountability meetings in 2023/24 along with the CEO/Accounting Officer.

Ministerial Directions

No Ministerial Directions were issued in 2023/24.

Audit and Risk Management Committee.

During 2023/24 the Audit and Risk Management Committee with currently 3 members held 3 meetings. The annual audit for 2022/23 was completed on 22 June 2023 and the annual report and accounts was presented in the Northern Ireland Assembly on 30 June 2023.

Corporate Risk Register 2023/24- CRR

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 2024**

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.

Significant work has been undertaken throughout 23/24 to improve and update internal controls. Risks were identified by the CEO and discussed with board members, DE sponsor team, Internal Audit and the Permanent Secretary at GAR meetings and swift actions put in place to mitigate in a timely manner.

New Risks

The CRR has been reviewed during 2023/24 by the Board and by Senior Managers. The CRR is reviewed 3 times a year, following Internal Audit meetings. New, emerging risks identified as follows;

- (A) **Human Resources** – Failure to undertaken workforce Planning especially around strategically important positions.
- (B) **Procurement** – Failure to follow present Procurement guidelines established by the Department of Finance that could invalidate our financial stewardship.
- (C) **Board/ Committees** – Insufficient attraction of numbers and quality of Board members
- (D) **Finance** – Insufficient attraction of funding to achieve our aims and objectives.
- (E) **Corporate Governance** - Compliance with demands of Corporate Governance in a small organisation without specialised officers in house

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 limited opinion is appropriate for CnaG for 2023/24 and was able to provide a 'limited' level of assurance to the Accounting Officer on the organisations governance, risk management and internal control system.

Throughout the year, Internal Audit have provided the organisation with several Management Letters which have identified deficiencies and strengths. These have been useful in prioritising areas for development moving forward into the new financial year.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2024**

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. We have ensured that CnaG has access to OH/OT services when necessary during 23/24 and this will be an ongoing service available to the organisation.

Lapses in Protective Security

There were no instances of such lapses in year 2023/24.


The aim of this statement is to ensure that information is provided as to how governance within CnaG has worked during 2023/24. CnaG will continue to ensure that it adheres to organisational needs and governance guidelines throughout 2024/25.

Government Funding Database

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

I am satisfied that I have delivered upon my responsibilities as CnaG Accounting Officer and thereby declare to the Departmental Accounting Officer of my fitness to act as Accounting Officer.

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

24 July 2024

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 2024 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 2024 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.

OPINION ON REGULARITY

In our opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements 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 RESPONSE 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

24 July 2024

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 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from					
Donations and legacies	3	645,737	5,000	650,737	640,000
Investment income	4	4,000	-	4,000	(20,000)
Charitable activities	5	-	175,158	175,158	275,513
Other trading activities	6	18,083	-	18,083	-
Other income	7	<u>133</u>	<u>-</u>	<u>133</u>	<u>63</u>
Total income		<u>667,953</u>	<u>180,158</u>	<u>848,111</u>	<u>895,576</u>
Expenditure on					
Charitable activities	8	<u>666,594</u>	<u>182,190</u>	<u>848,784</u>	<u>1,013,678</u>
Total expenditure		<u>666,594</u>	<u>182,190</u>	<u>848,784</u>	<u>1,013,678</u>
Net expenditure before other gains and losses	11	1,359	(2,032)	(673)	(118,102)
Actuarial (losses)/gains in respect of defined benefit pension scheme	14	<u>(49,000)</u>	<u>-</u>	<u>(49,000)</u>	<u>945,000</u>
Net movement in funds		(47,641)	(2,032)	(49,673)	826,898
Reconciliation of funds					
Total funds at 1 April 2023		<u>67,470</u>	<u>16,470</u>	<u>83,940</u>	<u>(742,958)</u>
Total funds at 31 March 2024	19/20	<u>19,829</u>	<u>14,438</u>	<u>34,267</u>	<u>83,940</u>

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

The notes on pages 45 to 64 form part of these financial statements

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

**BALANCE SHEET
As at 31 March 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	15	14,058	16,530
CURRENT ASSETS			
Debtors	16	7,506	8,241
Cash at bank and in hand		<u>51,570</u>	<u>38,285</u>
		59,076	46,526
CREDITORS: Amounts falling due within one year	17	<u>(38,867)</u>	<u>(24,116)</u>
NET CURRENT ASSETS		<u>20,209</u>	<u>22,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,267	38,940
DEFINED BENEFIT PENSION SCHEME ASSET/(LIABILITY)	14	<u>-</u>	<u>45,000</u>
NET ASSETS/(LIABILITIES)		<u>34,267</u>	<u>83,940</u>
CHARITY FUNDS			
Restricted income funds	19	<u>14,438</u>	<u>16,470</u>
Unrestricted funds:-			
Unrestricted funds excluding pension liability		19,829	22,470
Pension reserve		<u>-</u>	<u>45,000</u>
Total unrestricted income funds	20	<u>19,829</u>	<u>67,470</u>
TOTAL FUNDS		<u>34,267</u>	<u>83,940</u>

These financial statements were approved and authorised for issue by the directors on 24 July 2024 and were signed on their behalf by:



MR S Ó COINNE
Director



MS O FLANAGAN
Director

Company Registration Number – NI039115

The notes on pages 45 to 64 form part of these financial statements

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

**STATEMENT OF CASH FLOWS
For the year ended 31 March 2024**

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash used in operating activities	28	<u>17,845</u>	<u>(48,681)</u>
Cash flows from investing activities:			
Interest receivable		-	-
Purchase of property, plant and equipment		<u>(4,560)</u>	<u>-</u>
Net cash used in investing activities		<u>(4,560)</u>	<u>(48,681)</u>
Change in cash and cash equivalents in the year		13,285	(48,681)
Cash and cash equivalents brought forward		<u>38,285</u>	<u>86,966</u>
Cash and cash equivalents carried forward	29	<u>51,570</u>	<u>38,285</u>

The notes on pages 45 to 64 form part of these financial statements

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024**

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".

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

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
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

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 deficit on NILGOSC is recognised as a liability on the Balance Sheet. A surplus is only recognised as an asset when it is probable that it represents the present value of economic benefits available to the charity. 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

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.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

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 14.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations	-	-	-	-
Department of Education	<u>645,737</u>	<u>5,000</u>	<u>650,737</u>	<u>640,000</u>
	<u>645,737</u>	<u>5,000</u>	<u>650,737</u>	<u>640,000</u>

During the year £650,737 was received from Department of Education. In 2023, £640,000 of the income from donations and legacies was unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	-	-	-	-
Other finance income	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>(20,000)</u>
	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>(20,000)</u>

In 2023, all of the investment income was unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants receivable				
Foras na Gaeilge	-	20,908	20,908	29,983
Department of Education	<u>-</u>	<u>154,250</u>	<u>154,250</u>	<u>245,530</u>
	<u>-</u>	<u>175,158</u>	<u>175,158</u>	<u>275,513</u>

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

In 2023, all of the income from charitable activities was restricted funds.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Conference sponsorship	<u>18,083</u>	-	<u>18,083</u>	-
	<u>18,083</u>	-	<u>18,083</u>	-

7. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Sundry income	<u>133</u>	-	<u>133</u>	<u>63</u>
	<u>133</u>	-	<u>133</u>	<u>63</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2024 £	Depreciation 2024 £	Other Costs £	Total 2024 £	Total 2023 £
Promotion of Irish-Medium Education	563,363	7,032	265,979	836,374	1,001,635
Expenditure on governance	-	-	<u>12,410</u>	<u>12,410</u>	<u>12,043</u>
	<u>563,363</u>	<u>7,032</u>	<u>278,389</u>	<u>848,784</u>	<u>1,013,678</u>

9. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Audit and accountancy fees	9,000	-	9,000	8,848
Internal audit	3,410	-	3,410	3,195
Directors' travel	-	-	-	-
	<u>12,410</u>	-	<u>12,410</u>	<u>12,043</u>

10. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Programmes	627,805	182,190	809,995	977,368

Support costs	<u>26,379</u>	-	<u>26,379</u>	<u>24,267</u>
	<u>654,184</u>	<u>182,190</u>	<u>836,374</u>	<u>1,001,635</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

11. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2024	2023
	£	£
Depreciation	7,032	7,596
Auditors remuneration:		
- audit of the financial statements	6,000	6,000
- other services	3,000	2,848
Internal audit	<u>3,410</u>	<u>3,195</u>
Operating lease costs:		
- other assets	<u>23,000</u>	<u>23,000</u>

12. STAFF COSTS

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	444,561	402,080
Social security costs	39,932	39,214
Pension costs	<u>78,870</u>	<u>166,603</u>
	<u>563,363</u>	<u>607,897</u>

The average monthly number of employees was 11 (2023 - 11) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2024	2023
Number of staff	<u>11</u>	<u>11</u>

One employee received remuneration of more than £60,000 during the year (2023 – 1).

Remuneration in respect of key management personnel was £67,445 during the year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

13. DIRECTORS' REMUNERATION

The Directors received no remuneration during the year.

No Directors (2024 – nil) were reimbursed for travel costs during the year (2023 – nil).

14. 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 2025

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 2025 of £82,000.

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 2022. 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 2024	31 March 2023
Discount rate	4.8	4.7
CPI price inflation	2.6	2.7
Pension increases	2.6	2.7
Pension accounts revaluation date	2.6	2.7
Salary increases	4.1	4.2

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

14. 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 2024	31 March 2023
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	21.7	22.2
Member aged 45 at accounting date	22.7	23.2
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	24.6	25.0
Member aged 45 at accounting date	25.6	26.0

Commutation

31 March 2024

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
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

14. PENSIONS (Cont'd)

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.

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 2024 (%)	Asset split at 31 March 2023 (%)
Equities	43.7	40.0
Property	9.7	11.2
Government Bonds	17.4	20.6
Corporate Bonds	4.2	3.0
Multi Asset Credit	13.3	13.3
Cash	5.6	6.5
Other	<u>6.1</u>	<u>5.4</u>
Total	<u>100.0</u>	<u>100.0</u>

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2024 £M's	Value as at 31 March 2023 £M's
Fair value of assets	2.981	2.635
Present value of funded liabilities	(2.666)	(2.590)
Present value of unfunded liabilities	0.000	0.000
Unrecognised asset	<u>(0.315)</u>	<u>0.000</u>
Pension asset recognised on the Balance Sheet	<u>0.000</u>	<u>0.045</u>

At 31 March 2024 there is a net pension asset of £315,000 that has not been recognised in accordance with the accounting policy.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

14. PENSIONS (Cont'd)

	Period Ended 31 March 2024 £M's	Period Ended 31 March 2023 £M's
Analysis of the SOFA Charge		
Current service cost	0.079	0.166
Past service cost	0.000	0.000
Interest cost	(0.004)	0.020
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.075</u>	<u>0.186</u>

Change to the Fair Value of Liabilities during the Accounting Period

Opening present value of liabilities	2.590	3.630
Current service cost	0.079	0.166
Interest cost	0.121	0.098
Contributions by participants	0.029	0.027
Actuarial (gains)/losses on liabilities	(0.112)	(1.294)
Net benefits paid out of the fund	(0.041)	(0.037)
Past service cost	<u>0.000</u>	<u>0.000</u>
Closing value of liabilities	<u>2.666</u>	<u>2.590</u>

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2024 £M's	Period Ended 31 March 2023 £M's
Opening fair value of assets	2.635	2.840
Expected return on assets	0.125	0.078
Actuarial gains/(losses) on assets	0.154	(0.349)
Contributions by the employer	0.079	0.076
Contributions by participants	0.029	0.027
Net benefits paid out	<u>(0.041)</u>	<u>(0.037)</u>
Closing fair value of assets	<u>2.981</u>	<u>2.635</u>
Actual Return on Assets		
Expected return on assets	0.125	0.078
Actuarial gains/(losses) on assets	<u>0.154</u>	<u>(0.349)</u>
Actual return on assets	<u>0.279</u>	<u>(0.271)</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

14. PENSIONS (Cont'd)

	Period Ended 31 March 2024 £M's	Period Ended 31 March 2023 £M's
Analysis of Amounts Recognised in the SOFA		
Asset gains/(losses) arising during the period	0.154	(0.349)
Liability gains arising during the period	0.112	1.294
Adjustment loss due to restriction of surplus	<u>(0.315)</u>	<u>0.000</u>
Total actuarial (losses)/gains	<u>(0.049)</u>	<u>0.945</u>
History of Experience Gains and Losses		
Experience gains/(losses) on assets	0.154	(0.349)
Percentage of assets	5.17%	13.24%
Experience gains on liabilities	0.112	1.294
Percentage of the present value of the liabilities	4.20%	49.96%

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

15. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2023	47,716
Additions	<u>4,560</u>
At 31 March 2024	<u>52,276</u>
Depreciation	
At 1 April 2023	31,186
Charge for the year	<u>7,032</u>
At 31 March 2024	<u>38,218</u>
Net Book Value	
At 31 March 2024	<u>14,058</u>
At 31 March 2023	<u>16,530</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

16. DEBTORS

	2024	2023
	£	£
Prepayments and accrued income	<u>7,506</u>	<u>8,241</u>

17. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	33,996	24,116
Other tax and social security	<u>4,871</u>	-
	<u>38,867</u>	<u>24,116</u>

18. COMMITMENTS UNDER OPERATING LEASES

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

	2024		2023	
	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>17,250</u>	<u>-</u>	<u>40,250</u>	<u>-</u>
	<u>40,250</u>	<u>-</u>	<u>63,250</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 2024**

19. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2023 £	Incoming Resources £	Outgoing Resources £	Transfers to/(from)	Balance at 31 Mar 2024 £
Department of Education					
- Capital grant	16,146	5,000	(7,032)	-	14,114
Foras na Gaeilge	324	20,908	(20,908)	-	324
Department of Education – Irish- medium Pre-schools	-	58,000	(58,000)	-	-
Department of Education – Irish Medium Fair Start Funding	-	<u>96,250</u>	<u>(96,250)</u>	-	-
	<u>16,470</u>	<u>180,158</u>	<u>(182,190)</u>	-	<u>14,438</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

20. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2023 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers to/(from) £	Balance at 31 Mar 2024 £
General Funds	22,470	663,953	(666,594)	-	-	19,829
Pension Reserve	<u>45,000</u>	<u>4,000</u>	<u>-</u>	<u>(49,000)</u>	<u>-</u>	<u>-</u>
	<u>67,470</u>	<u>667,953</u>	<u>(666,594)</u>	<u>(49,000)</u>	<u>-</u>	<u>19,829</u>

21. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 19)

(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 2024**

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

(ii) Unrestricted Funds (Note 20)

(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.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Assets £	Total £
Restricted Income Funds	14,058	380	-	14,438
General Funds	-	19,829	-	19,829
Pension Reserve	-	-	-	-
Total Funds	<u>14,058</u>	<u>20,209</u>	<u>-</u>	<u>34,267</u>

23. 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 £804,987 (2023 - £885,530).

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

24. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2023 – £nil). There were no cash losses written off during the year (2023 - £nil).

25. 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 2024**

26. 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.

27. 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 24 July 2024.

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

	2024	2023
	£	£
Net expenditure for the year	(673)	(118,102)
Adjustment for:		
Depreciation charges	7,032	7,596
Interest (receivable)/payable	(4,000)	20,000
Decrease in debtors	735	502
Increase/(decrease) in creditors	14,751	(48,677)
Loss on disposal of fixed assets	-	-
Pension service cost in excess of contributions	<u>-</u>	<u>90,000</u>
Net cash provided by operating activities	<u>17,845</u>	<u>(48,681)</u>

29. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash in hand	<u>51,570</u>	<u>38,285</u>

The charity had no net debt during the year.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

30. GOING CONCERN

The DfE has provided an indicative budget allocation for CnaG for 2024-25 of £647,000 which represents a reduction relative to 2023-24 (£648,000). 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.

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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2024**

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

	2024	2023
	£	£
Income		
Income from:		
Donations and legacies	-	-
Investment income	4,000	(20,000)
Charitable activities	175,158	275,513
Other trading activities	18,083	-
Other income	<u>133</u>	<u>63</u>
Total income	<u>197,374</u>	<u>255,576</u>
Expenditure on:		
Charitable activities	<u>848,784</u>	<u>1,013,678</u>
Total expenditure	<u>848,784</u>	<u>1,013,678</u>
Net expenditure	(651,410)	(758,102)
Actuarial (losses)/gains	<u>(49,000)</u>	<u>945,000</u>
Amount transferred to reserves	<u>(700,410)</u>	<u>186,898</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	83,940	(742,958)
Grant in aid received in the year	650,737	640,000
Amount transferred to reserves	<u>(700,410)</u>	<u>186,898</u>
Balance at 31 March 2024	<u>34,267</u>	<u>83,940</u>