

**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 2025**

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

**CONTENTS**

**For the year ended 31 March 2025**

	<b>PAGES</b>
Reference and Administrative Information	1
Chairperson's Report	2
Chief Executive's Report	3 - 5
Report of the Directors	6 - 15
Statement of Accounting Officer's Responsibilities	16
Remuneration Report	17 – 21
Governance Statement	22 – 35
Independent Auditor's Report to the Members	36 – 41
Statement of Financial Activities (incorporating an Income and Expenditure Account)	42
Balance Sheet	43
Statement of Cash Flows	44
Notes to the Financial Statements	45 - 64
 <b>The following pages do not form part of the Financial Statements</b>	
Detailed Statement of Financial Activities	66 – 67
Notes to the Detailed Statement of Financial Activities	68 – 69

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

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity Registration Number</b>	NIC105808
<b>Company Registration Number</b>	NI039115
<b>Registered Office and Operational Address</b>	Áras na bhFál 202 Bóthar na bhFál Béal Feirste BT12 6AH
<b>Board of Directors on the date the Annual Report was approved</b>	Ms Á Andrews Mr S Ó Coinne Dr T Rogan Ms J Ni Fhearghusa Ms O Flanagan Mr C McCallan Ms R Kinnear (appointed in December 2024) Mr P Boyle (appointed in December 2024) Dr C Hayes (appointed 1 April 2025) Ms D Keeve (appointed 1 April 2025) Ms M Mhig Uaid (appointed 1 April 2025) Ms A M Nic An Tsabhaisigh (appointed 1 April 2025) Mr O Phillips (appointed 1 April 2025) Mr A Mc Vey (appointed 1 April 2025)
<b>Chief Executive Officer</b>	Ms M Thomasson
<b>Independent Auditor</b>	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
<b>Bankers</b>	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB  Danske Bank Corporate Banking P.O. Box 183 Donegall Square West Belfast BT1 6JS
<b>Solicitors</b>	Department Solicitors Office 2 <sup>nd</sup> 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 2025**

I am pleased and proud to present Comhairle na Gaelscolaíochta's Annual Report for 2024 - 2025.

We reached a significant milestone in Comhairle na Gaelscolaíochta during 2024/2025 in terms of our governance, with the establishment of our refreshed board structure to help enhance the strategic oversight and reflect the diverse skills and experiences needed to guide our organisation forward. I am delighted to welcome our new board members from December 2024 and January 2025, each of whom brings valuable expertise in a wide range of areas and a deep dedication to our mission. Their contributions are already shaping a stronger, more effective organisation, and I look forward to seeing the further impact the board can make. I would like to thank Steve Mungavin from the Chief Executive's Forum for guiding the organisation in this area of work and for his continued support.

Comhairle na Gaelscolaíochta has developed a new Corporate Plan for 2025 – 2030 and we were grateful to be able to share that with the sector. This Corporate Plan is ambitious and we look forward to planning for and implementing it on an annual and incremental basis. We will only achieve that through our close working relationships with all the stakeholders in the sector and in the general area of education. We hope that our work with organisations like Altram, An tÁisaonad, CCEA, CCMS, Conradh na Gaeilge and Foras na Gaeilge will continue. I thank the IMIE team within the Department of Education for their continued support, as well as the support of the Acting Permanent Secretary, Ronnie Armour (and his predecessor, Mark Browne). This support is greatly appreciated and we look forward to strengthening that work through the development of a Partnership Agreement in 2025/26.

The Irish-medium sector continues to grow and I am delighted that Comhairle na Gaelscolaíochta remains at the heart of that sector advocating and working in areas such as teacher supply, resources, support for IM pupils with additional or special educational needs and accommodation. Further research published and commissioned by Comhairle na Gaelscolaíochta during the year further strengthens and supports the need for further investment in our sector. This research gives us an excellent benchmark and we are grateful to Stranmillis University College, St. Mary's University College Belfast and University College Cork who carried out those pieces of work so diligently and to such a high standard. The Irish-medium Education (IME) sector continues to demonstrate remarkable resilience, creativity, and strong leadership. Comhairle na Gaelscolaíochta is proud to work alongside so many committed partners, organisations, and individuals who champion first class immersion education through the medium of Irish in our communities. Their efforts are central to our shared vision of a vibrant, sustainable and inclusive future for Irish-medium Education.

I want to thank all those who contribute and support our mission from our schools, principals, teachers, assistants, auxiliary staff, parents, boards of governors, our own board members, our staff, the Department of Education, our sectoral partners and supporters. Together, we are building a sustainable future that delivers for our young people being educated through the medium of Irish in our schools.

I would like to extend my thanks to our team led by Maria Thomasson, CEO. Their dedication, innovation, and tireless efforts have ensured that we not only met our goals but often exceeded expectations, all while navigating what can be a complex and changing environment. Their work is central to our organisation, and their achievements this year have laid solid foundations for continued progress.

  
Seosamh Ó Coinne  
Chairperson

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

**THE CHIEF EXECUTIVE'S REPORT  
For the Year Ended 31 March 2025**

I am pleased to present the 2024/25 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 sectoral 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 attending Irish-medium (IM) schools. Irish-medium education (IME) aims to ensure IM 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 in pupils entering IME in general with an exponential growth again at post-primary level. According to NISRA statistics, currently 7,598 pupils attend IME at all levels, while 2,010 attend IM post-primary education. This represents growth of 8.3% at post-primary level in the past five years since 2019/20 and overall sectoral growth of 2.5% in the same period.

During 2024/25, we warmly welcomed Minister Givan's approvals to establish four new IM statutory nursery provisions at Gaelscoil na Daróige, Derry, Bunscoil an Traonaigh, Lisnaskea, Gaelscoil na mBeann, Killeel and Gaelscoil na Speiríní, Draperstown. The establishment of these new provisions is crucial to the long-term sustainability of each of the four schools in question and was well received by the individual school communities and the wider IME sector.

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.

September 2024 saw the establishment of a second Specialist Provision in Mainstream Schools (SPiM) at Coláiste Feirste, Belfast and the first IM SPiM outside Belfast was opened at Gaelcholáiste Dhoire, Dungiven. We continued to advocate for the establishment of a regional network of SPiMs across the Irish-medium sector to ensure that no parent has to choose between accessing IME or the appropriate support for their child.

Our relationships with 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 Scoil na Seolta, the first integrated, Irish-medium primary provision in East Belfast which will open its doors to Rang a 1 pupils in 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 partners in the Education Authority, CSSC and GBA to support IME provision in the controlled and voluntary grammar sectors.

Work continued with partners across the wider education sector such as CCEA to advocate for the needs of IM pupils in relation to curriculum and assessment and with the Education Authority to seek to ensure effective and appropriate Teacher Professional Learning (TPL) opportunities for practitioners in IM schools.

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

**The CHIEF EXECUTIVE'S Report (Cont'd)  
For the Year Ended 31 March 2025**

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 progress work on the Partnership Agreement and to advance the foundational work required to produce an IM Strategy within DE.

We have established sound working relationships with the Permanent Secretary and 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.

In February 2025, Minister Givan approved our proposal to establish a much needed IME Strategy and work is now underway. It is hoped that, once complete, this IME Strategy 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.

In September 2024, we hosted our annual conference which was the highlight of the year and, with excess of 200 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.

We used this year's conference as an opportunity to launch a newly commissioned piece of research entitled, 'Core Competencies in Irish-Medium Education: A Framework for Learning and Professional Development for Practitioners.' This piece was funded using A Fair Start funding and was authored by St. Mary's University College Belfast and University College Cork.

We were delighted to be in receipt of A Fair Start funding again in 24/25. This additional resource allowed us to commission further research from Stranmillis University College entitled 'Teacher Workload in the Irish-medium Sector-Evidential Insights', as well as a piece from Queen's University Belfast examining the impact of class sizes on language acquisition in the immersion (IM) classroom.

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 in order to address the teacher recruitment and retention crisis within the sector.

In May 2024, we launched a piece of Research entitled, 'A Conditions Survey of Irish-medium Schools', which highlighted the deficiencies in accommodation and infrastructure across the school estate as a result of systemic under investment by the Department of Education.

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

**The CHIEF EXECUTIVE'S Report (Cont'd)  
For the Year Ended 31 March 2025**

In November 2024, Orla Nig Fhearraigh, Senior Education Officer with Comhairle na Gaelscolaíochta authored a report entitled 'The Provision for Special Educational Needs and Disabilities in the Irish-medium Education Sector'. This research which was written in consultation with the sector and other stakeholders highlights the systemic challenges related to the provision of linguistically appropriate support for IM pupils with special or additional learning needs. Included in the report are clear recommendations which, if implemented, would seek to ensure equity of support for IM pupils with their counterparts in the English-medium sector.

In February 2025 we hosted a research symposium at the Long Gallery at Parliament Buildings where we presented the findings of a research paper entitled, 'Reviewing the Review-An Audit into the Review of Irish-medium Education (2008) to a wide range of stakeholders including politicians and representatives from across the education sector including EA, CCEA, NICIE, GBA, CSSC, Stranmillis etc.

This report highlighted DE's lack of progress on the implementation of all of the original 24 recommendations listed in the original 2008 Review of Irish-medium Education.

As an organisation, we continued on a journey of improvement, 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 and crystalise the role of CnaG and those of our strategic partners. This work culminated in the creation of a new Corporate Plan 2025-30. This process provided us with a welcome opportunity to reset the role of Comhairle na Gaelscolaíochta so that we may focus our efforts as strong and effective advocates for the IME sector.

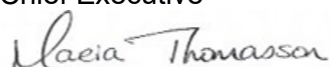
In autumn 2024 we embarked on a very successful public recruitment campaign for new board members to replace those members who had come to the end of their term with Comhairle. We were delighted to welcome five new members to board in spring 2025.

I would like to take this opportunity to thank all the voluntary directors of Comhairle na Gaelscolaíochta, past and present, 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 to particularly thank and acknowledge the Chair of CnaG, Seosamh Ó Coinne, who will step down from the role in summer 2025, 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 and he will be greatly missed from the board of Comhairle na Gaelscolaíochta.

MS M THOMASSON  
Chief Executive



DATE: 19 June 2025

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

**REPORT OF THE DIRECTORS  
For the year ended 31 March 2025**

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 2025. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FRoM), 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 (resigned 20 June 2024)  
Mr P M O'Doherty (resigned 19 March 2025)  
Mr D Ua Bruadair (resigned 19 February 2025)  
Mr P A Ó Mianáin (resigned 19 February 2025)  
Dr T Rogan  
Ms N Toman (resigned 5 December 2024)  
Ms J Ni Fhearghusa  
Ms O Flanagan  
Mr C McCallan  
Ms R Kinnear (appointed December 2024)  
Mr P Boyle (appointed December 2024)

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

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

**REPORT OF THE DIRECTORS (Cont'd)  
For the year ended 31 March 2025**

**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. Training has also been conducted in conjunction with CEF for incoming and existing board members in April 2025.

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 6.

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  
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)  
For the year ended 31 March 2025**

**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 2,901 (2024: 2,707). The number of sick days totalled 239 (2024: 67). Hence, the non-attendance rate was 8.24% (2024: 2.48%).

***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  
(INCORPORATED UNDER GUARANTEE)**

**REPORT OF THE DIRECTORS (Cont'd)  
For the year ended 31 March 2025**

**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 2024/25**

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 2024/25. It is the assessment of DE, who evaluate our Business Plan, that 19 out of 21 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	16	76	15	71
Substantially achieved	3	14	3	14
Likely to be achieved but with some delay	0	0	1	5
Not achieved	2	10	2	10
<b>Total</b>	<b>21</b>	<b>100</b>	<b>21</b>	<b>100</b>

**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.**

- Engagements with relevant stakeholders to progress recommendations in Comhairle na Gaelscolaíochta 2023 paper on effective teacher supply.
- Engagements with post-primary schools to raise awareness of job opportunities within IM sector.
- Facilitation of ongoing marketing campaign, both online and via printed materials on job opportunities in IM sector.
- Representation at meetings of DE ITE Working Group.
- Publication and dissemination of employment opportunities via newsletter, website, and social media.
- Responses submitted to all relevant DE consultations i.e. Review of NI Curriculum, End-End Review of SEND, School Improvement et

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

**REPORT OF THE DIRECTORS (Cont'd)  
For the year ended 31 March 2025**

**Achievements and Performance 2024/25 (Cont'd)**

- Advice and recommendations made as necessary throughout the year to DE when sought.
- Engagements held with DE teams to increase awareness on IME needs.
- New IM preschool provision, Naíscoil an Phiarsaigh, Waterside, Derry, has registered with PSEP programme.
- Naí/Scoil na Seolta will open R1 in September 2025.
- A multifaceted marketing campaign throughout the community was delivered. Several school-catchment areas were prioritised: Bunscoil Mhic Reachtain (North Belfast), Gaelscoil na Móna (West Belfast), Gaelscoil an tSeanchaí (Magherafelt) & Bunscoil an Traonaigh (Lisnaskea). Collectively, they experienced 909% growth; however, Gaelscoil na Móna did not experience an increase in enrolment numbers – 33% drop.
- Consideration given to Children's Services Co-operation Act in all Comhairle na Gaelscolaíochta work particularly SEN.

**Business Plan Objective: DE Strategic Priority 2 - HELPING the needs and aspirations of all our children and young people and the positive impact of education.**

- Facilitation of IM Principals' Forum each term.
- Advice, guidance and support given on adhoc basis as necessary.
- Consultation carried out with principals on all relevant policy & research matters.
- Facilitation of research dissemination events in September 2024 (Comhdháil CnaG) and February 2025 (Review of the Review).
- Monthly newsletter disseminated with effective practice.
- Publication of Comhairle na Gaelscolaíochta paper on SEN in IME in November 2024.
- Regular meetings with DE, via End-to-End Review of SEN to identify required IM provision.
- Attendance at all DE stakeholder events via End-to-End Review.
- Supported establishment and facilitation of first meeting of DE SENIM working group.
- Publication of Comhairle na Gaelscolaíochta paper on SEN in IME in November 2024.
- Regular meetings with DE, via End-to-End Review of SEN to identify required IM provision.
- Attendance at all DE stakeholder events via End-to-End Review.
- Supported establishment and facilitation of first meeting of DE SENIM working group.
- Representation on EA SEND PAG to identify required IM provision.
- Adhoc meetings with EA on required IM SEN provision.
- Adhoc meetings with EA on required IM SEN provision via SEND placements.
- Representations made to EA on behalf of the sector in relation to SEND placements.
- Consideration of IM requirements regarding SEND Placements via Area Planning fora.

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

**REPORT OF THE DIRECTORS (Cont'd)  
For the year ended 31 March 2025**

**Achievements and Performance 2024/25 (Cont'd)**

**Business Plan Objective: DE Strategic Priority 3 - INSPIRING the needs and aspirations of all our children and young people and the positive impact of education.**

- Engagements with relevant departments within DE to raise awareness of IM-specific needs.
- Presentations given to DE and other relevant stakeholders to raise awareness of needs of sector.
- Responses submitted to all relevant consultations and policy areas shared with Comhairle na Gaelscolaíochta to identify IM-specific provision required.
- As outlined above Naí/Scoil na Seolta will open R1 in September 2025 – first Integrated Irish-medium primary school.
- Engagement with EA regarding potential IM initiatives via Peace Plus funding.
- Attendance at relevant stakeholder events relating to Shared Education/Peace Plus.

**Business Plan Objective: DE Strategic Priority 4 - LEARNING the needs and aspirations of all our children and young people and the positive impact of education.**

- Engagement with relevant stakeholders to bring forward findings in previous research reports funded through AFS.
- Consultation, engagements, and updates with the IM sector on progression made through AFS.
- CnaG facilitated an IM specific TPL conference for practitioners.
- Research launch and dissemination of project looking at the additional competences of Irish-medium practitioners with an assessment tool for professional development.
- A research project assessed the impact of class sizes on language acquisition in Irish-medium education, building on prior findings to identify measures for optimising outcomes.
- A training day for post-primary practitioners looking at an updated CLIL course with Breandán MacGearailt from the National University of Ireland, Galway.
- A study investigated the surplus workload of Irish-medium sector teachers, aiming to quantify and link additional responsibilities to hours worked.
- Dr Gearóid Ó Domagáin made relevant adjustments to the self-assessment tool (AFS 23/24) after feedback from individuals across the sector with the aim to launch it on EA learn early 2026.
- Engagement with summer Gaeltacht courses included talks and materials to promote careers in Irish-medium post-primary teaching to young Gaeilgeoirí.
- Workshops promoting careers in Irish-medium post-primary teaching were continued and expanded to include GCSE and A-Level students.
- Representations made in relation to IM specific areas throughout End-to-End Review of School Improvement.
- Consultations with IM principals regarding aims of End-to-End Review to ensure IM areas reflected.
- Consideration given to aims of End-to-End Review of School Improvement in all relevant discussions with EA etc.
- Minister approved work to begin on IME Strategy in February 2025.

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

**REPORT OF THE DIRECTORS (Cont'd)  
For the year ended 31 March 2025**

**Achievements and Performance 2024/25 (Cont'd)**

**Business Plan Objective: DE Strategic Priority 5 - DELIVERING the needs and aspirations of all our children and young people and the positive impact of education.**

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

- A multifaceted marketing campaign throughout the community was delivered. Several school-catchment areas were prioritised: Bunscoil Mhic Reachtain (North Belfast), Gaelscoil na Móna (West Belfast), Gaelscoil an tSeanchaí (Magherafelt) & Bunscoil an Traonaigh (Lisnaskea). Collectively, they experienced 909% growth; however, Gaelscoil na Móna did not experience an increase in enrolment numbers – 33% drop.
- Regular engagements with EA to develop Governor Support Plan for IME, following identification of current gaps in support.
- Regular engagements with IM governors to deliver support and advice as necessary.
- Design of draft bespoke IM specific governor support module to be rolled out upon agreement.
- Formulation of draft Irish language policy.
- Regular meetings with EOT/IID and school visits facilitated by CnaG in relation to ongoing accommodation and site issues impacting IM schools.
- Copy of Conditions Survey on IM schools circulated among stakeholders.
- Currently, drafting an IM strategy to inform DE IM Capital Strategy.
- Engagements with all named stakeholders via relevant stakeholder groups i.e CCEA programme board, EA Cross-Organisational etc..
- Additional adhoc engagements throughout the year as required.
- Draft Corporate Plan in place since January 2025.
- Draft staff handbook in production with HeadsTogether (HR) which will be ratified at board and presented to IMIE team in 25/6
- Successful public and transparent recruitment campaign for new board members Autumn/Winter 24/5
- Draft Corporate Plan 25-30 presented to DE and the IME sector in Autumn/Winter 24/5
- Draft Procurement Policy in place (and in effect) which will form part of an internal Financial Handbook that will be ratified at board in 25/6.

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

**REPORT OF THE DIRECTORS (Cont'd)  
For the year ended 31 March 2025**

**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 2025.

The results for the year are set out on pages 42 to 64. The charity returned net incoming resources before actuarial movements of £29,017 for the year (2024 – net outgoing of £673). The results for the year are in line with budgets.

At 31 March 2025 the charity had total General Funds of £25,093 (2024 - £19,829) and total Restricted Funds of £31,191 (2024 - £14,438).

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 2025 the charity held free reserves of £25,093 (2024 - £19,829) 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 2025**

**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 2025**

**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

DATE: 19 June 2025

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 2025**

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 2025**

**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	2024-25					2023-24				
	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	60-65	-	-	16	75- 80	55-60	-	-	16	70-75

\* 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 2024-25 was £60,000 - £65,000 (2023-24: £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 2025**

**Fair Pay Disclosures (Audited Information) (continued)**

**Median Earnings**

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

<b>2024-25</b>	<b>25<sup>th</sup> percentile</b>	<b>Median</b>	<b>75<sup>th</sup> percentile</b>
Total remuneration (£)	35,740	43,619	46,465
Pay ratio	1.56:1	1.28:1	1.20:1

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

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 2024-25 and 2023-24, the 25<sup>th</sup> percentile, median and 75<sup>th</sup> percentile remuneration values consisted solely of salary payments.

In 2024-25, no employees (2023-24: none) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £25,000 to £63,000 (2023-24: £21,000 to £56,000).

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.

<b>Percentage change for:</b>	<b>2024-25 v 2023-24</b>	<b>2023-24 v 2022-23</b>
Average employee salary and allowances	5.51%	6.65%
Highest paid director's salary and allowances	8.00%	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 2025**

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

During 2024-25 CnaG had 12 staff, all on payroll, and as at 31 March 2025 the number employed was 11 comprising 7 males and 4 females. The profile of the Directors of the company at that date was 3 male and 3 female.

Staff turnover for the year 2024-25 was 9% (2023-24 was 37%).

**Remuneration Policy**

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

**Staff Costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	454,685	444,561
Social Security costs	44,314	39,932
Pension costs	<u>81,428</u>	<u>78,870</u>
	<u>580,427</u>	<u>563,363</u>

**Average Number of Persons Employed**

	<b>2025</b>	<b>2024</b>
Number of staff	11	11

**Sickness Absence**

CnaG has an overall average number of days lost through sickness of 14.9 days lost per employee in 24/25 (23/24 – 5.0).

During 2024-25, 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.

Employee contribution rates are based on pensionable pay and are in the range 5.5%-10.5%. For 2024-25 the rates were as follows:

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

**REMUNERATION REPORT (Cont'd)**  
**For the year ended 31 March 2025**

<b>Band</b>	<b>Range</b>	<b>Contribution Rate</b>
1	£0 - £18,000	5.5%
2	£18,001 - £27,700	5.8%
3	£27,701 - £46,300	6.5%
4	£46,301 - £56,300	6.8%
5	£56,301 - £111,700	8.5%
6	More than £111,700	10.5%

The employer contribution rate for 2024-25 was 19%.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80<sup>th</sup> 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 1/60<sup>th</sup> 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](http://www.nilgosc.org.uk) and note 14 to the financial statements.

***Audited Information***

<b>Employee</b>	<b>Accrued pension at pension age as at 31/3/25 and related lump sum £'000s</b>	<b>Real increase in pension and related lump sum at pension age £'000s</b>	<b>CETV at 31/3/25 £'000s</b>	<b>CETV at 31/3/24 £'000s</b>	<b>Real increase in CETV £'000s</b>
Ms M Thomasson	7	2	85	65	15

***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.

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

**REMUNERATION REPORT (Cont'd)  
For the year ended 31 March 2025**

***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.

NILGOSC has been actively working through the implementation of the Remedy and continues to rectify benefits on member files where eligibility and the calculation of additional benefits amounts for members has been fully established. Where possible, NILGOSC has included any adjustment in the accrued current pension value and the CETV for 2025. The 2024 pension and CETV values have not been recalculated to reflect the McCloud Remedy as any adjustment is a fluctuating amount until the time pension benefits are taken. For clarity, the CETV growth between 2023/24 and 2024/25 will include any provisional McCloud underpin, where relevant. McCloud provisional underpin adjustments will be included in the annual disclosed CETV values going forward as a matter of standard practice.

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

**DATE: 19 June 2025**

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

## **GOVERNANCE STATEMENT** **For the year ended 31 March 2025**

### **Introduction**

Comhairle na Gaelscolaíochta (CnaG), which was established in 2000, is a company limited by guarantee, and not having share capital. CnaG has charitable status and has been deemed as a charity by the Charity Commission for Northern Ireland and was officially registered on 4th April 2017. The constitution of CnaG is set out in its Memorandum & Articles of Association.

Although CnaG is a non-statutory body and a charity, it receives its core funding through grant-in-aid from the Department of Education (DE) under the powers contained within Article 89 (2) of the Education (Northern Ireland) Order 1998. As a result of the fact that the organisation's funding comes wholly from DE, CnaG was designated as a Non-Departmental Public Body (NDPB) in January 2011 and as a result additional disclosure requirements and reporting are required to reflect this designated status.

### **Scope of responsibility**

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.

We have worked extensively and diligently this year to reset and refocus our role as an organisation. This work culminated in the drafting of a draft Corporate Plan for CnaG 2025-2030.

### **Strategic Aims**

IME aims to ensure Irish-medium (IM) 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 in pupils entering IME with an exponential growth again at post-primary level. According to NISRA statistics, currently 7,598 pupils attend IME at all levels, while 2,010 attend IM post-primary education. This represents growth of 8.3% at post-primary level since 2019/20 and overall sectoral growth of 2.5% in the same period.

This year again we availed of external funding, provided by Foras na Gaeilge, to allow us to implement a comprehensive marketing campaign prior to and during the enrolment period in Autumn 2024/January 2025.

During the course of the year, we also continued promoting the development of IM education and supported schools and pupils by advocating for the needs of the IME sector across a range of fora and with a range of stakeholders.

In May 2024 we launched a Conditions Survey of the Accommodation in the IME sector which starkly presented the massive underinvestment in the accommodation infrastructure across the IME school estate for decades.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**Strategic Aims (Cont'd)**

In 2024/25, we once again received additional funding from DE to deliver outcomes associated with the 'A Fair Start' (AFS) Report.

As a result of this additional investment from the department, we commissioned and launched contemporary and important research in September 2024 relating to the additional competencies required by the IM practitioner as well as support materials for IM practitioners to develop their competency in the Irish language.

In November 2024, we launched a comprehensive paper entitled, 'The Provision for Special Educational Needs and Disabilities in IME' which gives a comprehensive overview of the current range of SEN in the sector, the lack of provision to address these challenges and various mitigation proposals.

In February 2025, we hosted an event in Stormont's Long Gallery where we launched a research piece entitled 'Reviewing the Review; An audit of the progress of the Review of IME 2008.'

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.

**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.

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

### **GOVERNANCE STATEMENT (Cont'd)** **For the year ended 31 March 2025**

#### **Governance Framework (Cont'd)**

Throughout 2024/25, CnaG continued to place 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 (CEF) and HR specialists HeadsTogether.

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, creation of a new Corporate Plan for CnaG 2025-30, Risk management, identification and mitigation across the organisation, updating and refreshing the CnaG staff handbook which included a range of policies, including for procurement; travel, performance and absence management.

We are embarking on an intensive training schedule with the Senior Management Team (SMT) and wider staff on the use and implementation of same across the organisation to ensure we are as effective and efficient an organisation as possible.

Significant time has been invested in prioritising this work as I recognise the importance of good governance.

#### **Board and Sub-Committees Structure**

On 19 February 2025, an extraordinary meeting was held where a resolution was ratified to allow the board of directors the ability to co-opt additional members onto the board in order to supplement the skillset and experience of the board.

From 1 April 2025, 2 additional directors will be co-opted onto the board of CnaG.

During 2024/25, the Board of Directors had up to 14 non-executive members representing a variety of different stakeholder interests. The board meetings are held on Thursdays in the months of April, June October and December. An AGM was held in July 2024 to sign the annual accounts and an extraordinary meeting was held on 19 February 2025 in order to ratify new appointees to board and a resolution to change the founding Articles of CnaG.

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

Mrs Maria Thomasson is CEO of the organisation.

#### **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 IME, 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 who were appointed in December 2024.

The maximum number of 14 members can be seen in the composition of the Board below. The CEF has worked 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.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**Structure of CnaG's Board of Directors (Cont'd)**

A recruitment drive took place in Autumn/Winter 2024/5 and all vacancies on board have now been filled. Additionally, two new DE representatives were nominated to the CnaG board in December 2024.

Comhairle na Gaelscolaíochta	- 1 director (currently vacant)
Department of Education (DE)	- 2 new members appointed Dec 2024
IM Primary School Principal	- 1 director
IM Secondary School Principal	- 1 director (term ended on 19/2/25)
IM Pre-school leader	- 1 director
IM Governor	- 1 director (left board in July 2024)
IM Parent	- 1 director (term ended on 19/2/25)
IM in CCMS schools (CCMS)	- 1 director (term ended 19/3/25)
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
<b>Total</b>	<b>13</b>

**Current Board Members**

Áine Andrews	Altram
Seosamh Ó Coinne	Foras na Gaeilge (Chair)
Jacqueline Ní Fhearghúsa	COGG
Thomas Rogan	NI Colleges
Orla Flanagan	Primary
Ciarán Mac Ailín	Preschool
Rosie Kinnear	DE Appointment
Paul Boyle	DE Appointment
Dr Christopher Hayes	CnaG
Dara Keeve	CnaG
Mairead Mhig Uaid	CnaG
Aingeal Maire Nic An Tsabhaisigh	CnaG
Aiden McVeigh	CCMS
Owain Phillips	CnaG

**Changes in Membership during the year 2024/25:**

Members who left during the year:

Niall Ó Catháin	20/06/2024
Diarmaid Ua Bruadair	19/02/2025
Pádraig Ó Mianáin	19/02/2025
Paul O'Doherty	19/03/2025

**Non-quorate Meetings:**

There were no non-quorate meetings.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

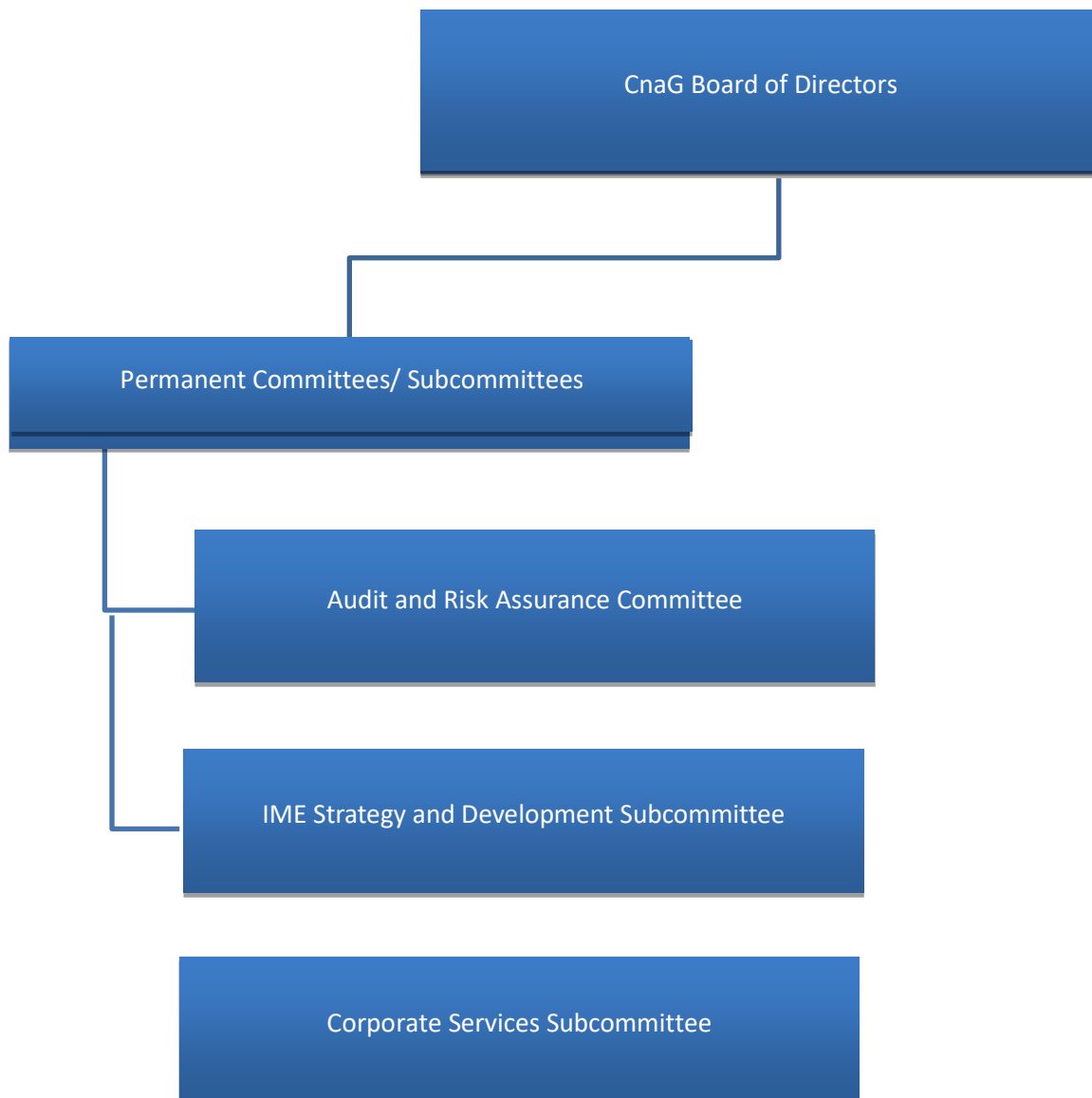
**Board Members' attendance during 2024/25**

<b>Name</b>	<b>18/04/24</b>	<b>20/06/24</b>	<b>03/10/24</b>	<b>11/12/24</b>	<b>19/02/25 (Extra-ordinary meeting)</b>	<b>Total X / X</b>
Seosamh Ó Coinne (Chair)	1	1	1	1	1	5/5
Niall Ó Catháin	1	1	N/A	N/A	N/A	2/5
Áine Andrews	1	1	1	1	0	4/5
Diarmaid Ua Bruadair	1	1	1	1	0	4/5
Pádraig Ó Mianáin	1	1	1	1	0	4/5
Paul O'Doherty	1	1	1	1	1	5/5
Thomas Rogan	1	1	1	1	0	4/5
Nuala Toman	1	1	1	0	N/A	4/4
Jacqueline Ní Fhearghúsa	1	1	1	1	0	4/5
Orla Flanagan	1	1	1	1	1	5/5
Ciarán Mac Ailín	1	1	1	1	0	4/5
Rosie Kinnear	N/A	N/A	N/A	N/A	0	0/1
Paul Boyle	N/A	N/A	N/A	N/A	1	1/1
<b>Total attendance</b>	<b>11/11</b>	<b>11/11</b>	<b>10/10</b>	<b>10/10</b>	<b>4/11</b>	<b>46/53</b>

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**Structure of Board Subcommittees**



The Business Plan is the mechanism the Board of CnaG 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 2025**

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 by board on 18 April 2024 and came into effect in May 2024 which saw the reduction of 5 sub-committees to 3. New TOR were drafted for each committee and discussed/agreed at the first round of meetings. Chairs were also appointed at each of the first meetings of the sub-committees.

**Audit and Risk Assurance Committee (ARAC)**

In accordance with its terms of reference the Audit and Risk Assurance Committee (ARAC) 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 has a vital role in the oversight and monitoring of the annual Business Plan to ensure progress against actions is satisfactory throughout the year. This committee met 3 times during 2024/25. DE IA representatives were present at every meeting and an officer from the IMIE team attended two out of the three meetings.

The key role of the Audit and Risk Assurance Committee ensures that there are robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the Organisation. The Committee also reviews the effectiveness of the internal financial control systems and advises the Board and CEO on the strategic processes for internal control, accounting policies and the annual accounts.

The Committee throughout the year continued to review Corporate Risks to assure members that all risks were managed and mitigated accordingly.

In addition, the Committee reviewed the results of the internal audit report and the implementation of previous year's audit recommendations. The Committee advised and updated the Board on the internal and external audit reports received.

A summary report from the ARAC was presented to the Board by the chair of the committee following each meeting during the year.

**Corporate Services Subcommittee**

This committee met twice 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.

1. The Corporate Services Committee supports the Board and CEO (as Accounting Officer) by providing independent oversight of the performance and effectiveness of corporate services functions of CnaG i.e. all non-educational aspects including finance, HR, and assets such as IT and premises.
2. The Committee ensures that CnaG has effective corporate services in place to achieve its longer-term objectives and has no authority over operational decisions in CnaG which is managed by the Chief Executive.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**IME Strategy and Development Subcommittee**

This committee met twice during the year. The function of this committee is to provide strategic oversight to the development of IME.

1. The Committee supports the Board and CEO (as Accounting Officer) by providing independent oversight of the development and implementation of CnaG's longer-term IME strategy and development including new schools.
2. The Committee ensures that CnaG has knowledge of the external environment and its impact on IME strategy and development to in place to achieve its longer-term objectives. The Committee has no authority over operational decisions in CnaG, which is managed by the Chief Executive.

**Role of the Accounting Officer /CEO and Senior Management Team**

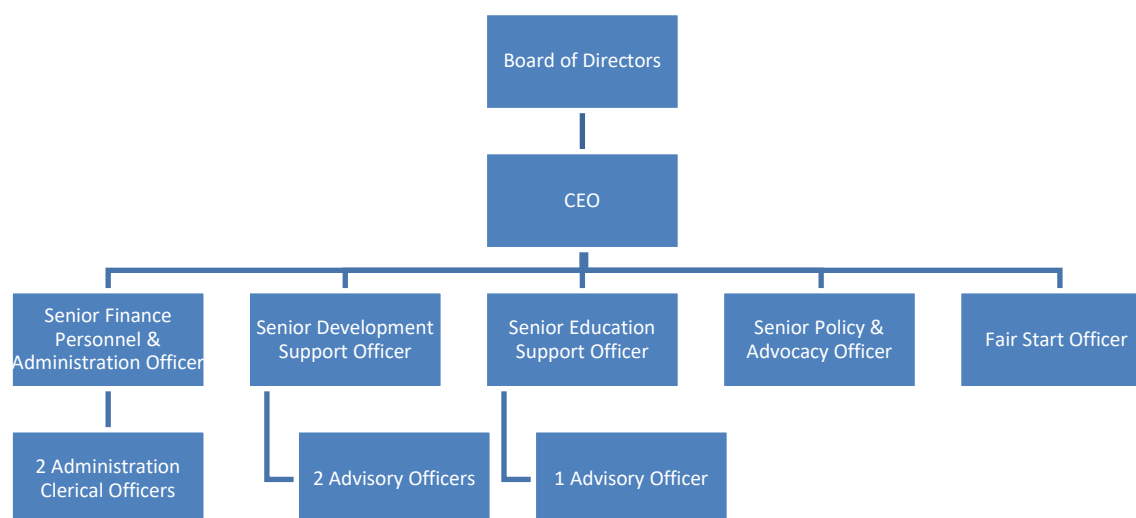
The CEO is the Accounting Officer for CnaG and is supported by SMT. SMT consists of, a CEO, Senior Corporate Services Officer, Senior Education Officer, Senior Development Officer and Senior Policy and Advocacy Officer plus a temporary post of a Senior Fair Start Officer. Support and assistance is given 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 (MSFM);
- In relation specifically to the role of CEO to act in accordance with guidance in CnaG's MSFM.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**Organisational Chart of Comhairle na Gaelscolaíochta 2024/25**



**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 its 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 2024/25 the Chair of CnaG 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 2024.

**Compliance with Corporate Performance Code**

I can confirm that throughout 24/25, CnaG continued to comply with the Corporate Governance in Central Government Departments Code of Good Practice NI 2025.

**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, our reviewed Conflict of Interest Policy was ratified at board on 18 April 2024. We also included specific workshops on identifying and effectively managing conflicting interests at board and senior management training days with CEF throughout 2024/25.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**Assessment of Board Performance**

The Chair and CEO arranged for board and senior officer training to be delivered by the CEF again throughout 2024/25. These sessions looked at Risk Management, Partnership working with DE and also involved the recruitment of new board members.

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 ARAC via Internal Audit reports.
- Chair's attendance at GAR meeting with the Permanent Secretary and other senior DE officials bi-annually.

**Attendance carried out in 2024/25**

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

**The Strategy and Development of IME Sub-Committee:**

Directors - Dates	05/06/24	25/09/24
Áine Andrews	1	1
Diarmaid Ua Bruadair	1	0
Thomas Rogan	1	1

**Corporate Services Sub-Committee:**

Directors - Dates	24/06/24	24/09/24
Ciarán McCallan	1	1
Pádraig Ó Mianáin	1	1
Orla Flanagan	1	1

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**Attendance carried out in 2024/25 (Cont'd)**

**Audit and Risk Assurance Committee:**

Directors - Dates	24/06/24	26/09/24	05/12/24
Seosamh Ó Coinne	1	1	1
Jacqueline Ní Fhearghúsa	1	0	0
Paul O'Doherty	0	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 after 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 until their term ends.

**Individual appraisals of board members:**

Due to the fact that an extensive recruitment campaign had to be facilitated in Jan/Feb 2025, the Chair was unable to carry out individual appraisals of all board members, however an appraisal was carried out in May 2024 for the DE appointed member, through the arrangement determined by the Department.

It must be noted however that a skills audit completed with all individual board members formed a central pillar to the board recruitment campaign. This exercise allowed us to identify gaps in expertise prior to collating a candidate information booklet.

The Chair will carry out individual appraisals of all board members in the first quarter of 2025/26.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**Range and quality of data used by the Board.**

The range and quality of the data received by the Board in 2024/5 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 2024/25 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 2024/25 along with the CEO/Accounting Officer.

**Ministerial Directions**

No Ministerial Directions were issued in 2024/25.

**Audit and Risk Assurance Committee.**

During 2024/25 ARAC, with currently 3 members, held 3 meetings. The annual external audit for 2023/24 was completed on 24 July 2024 and the Annual Report and unqualified set of accounts were presented to the Northern Ireland Assembly on 29 July 2024. The overall opinion of Internal Audit was Limited for 2023/24.

The 2023/24 Internal Audit Report and Opinion described an increased risk exposure within the organisation and highlighted a number of governance issues that were considered, discussed and monitored at regular intervals throughout the year and at each meeting of the ARAC. These issues relating to risk were also discussed at bi-annual GAR meetings between the Chair, the CEO, the Permanent Secretary and members of DE's senior management team.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**Corporate Risk Register 2024/25- CRR**

Throughout 2024/25, CnaG took comprehensive steps to introduce and embed a robust Risk Management Framework within the organisation.

CnaG convened several risk management workshops, facilitated by the CEF throughout the year. These workshops were attended by SMT and Board members of CnaG and provided an opportunity to discuss the organisation's attitude and appetite for risk and to populate the 25/26 CRR.

CnaG did not manage to maintain a Corporate Risk Register during 24/25. This did not impact on the organisation's ability to identify and address risks as appropriate, however as risks continued to be identified, discussed and prioritised at regular intervals throughout the year i.e. during weekly meetings of the SMT and at ARAC and full board meetings. Immediate steps were taken to mitigate against risks upon identification.

Moreover, the CEO and Chair took every opportunity to appraise the Permanent Secretary of the main risks facing the organisation.

It should be noted that, due to multiple staff absences relating to retirement, maternity and sick leave, the limited capacity within the organisation to maintain a CRR was exacerbated.

**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 Corporate Services 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 24/25 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 main risks within the organisation were discussed at weekly SMT meetings and presented to board via CEO reports to full board and reports to ARAC throughout the year. Work continued in earnest to address risks and to mitigate against them as they arose throughout 24/25. Main risks identified throughout the year related to the limited resource within the organisation to meet parental preference for IME. This is as a result of a limited capacity within the organisation to engage with new communities as well as the lack of funding within the wider sector to support the establishment of new IME provision. A primary focus of the organisation throughout 24/25 was to continue to improve internal systems and processes in the area of financial management and corporate governance.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2025**

**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 2024/25 and was able to provide a limited level of assurance to the Accounting Officer on the organisations governance, risk management and internal control system.

**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 24/25 and this will be an ongoing service available to the organisation.

**Lapses in Protective Security**

There were no instances of such lapses in year 2024/25.

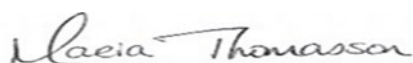
The aim of this statement is to ensure that information is provided as to how governance within CnaG has worked during 2024/25. CnaG will continue to ensure that it adheres to organisational needs and governance guidelines throughout 2025/26.

**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

DATE: 19 June 2025

**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 2025 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 2025 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](http://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

Date: 19 June 2025

**Mr Nigel Moore FCA**  
(Senior Statutory Auditor)  
For and on behalf  
GM<sup>c</sup>G 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 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Income from</b>					
Donations and legacies	3	664,000	24,638	688,638	650,737
Investment income	4	3,383	-	3,383	4,000
Charitable activities	5	-	144,340	144,340	175,158
Other trading activities	6	6,525	-	6,525	18,083
Other income	7	<u>461</u>	<u>-</u>	<u>461</u>	<u>133</u>
<b>Total income</b>		<b><u>674,369</u></b>	<b><u>168,978</u></b>	<b><u>843,347</u></b>	<b><u>848,111</u></b>
<b>Expenditure on</b>					
Charitable activities	8	<u>662,105</u>	<u>152,225</u>	<u>814,330</u>	<u>848,784</u>
<b>Total expenditure</b>		<b><u>662,105</u></b>	<b><u>152,225</u></b>	<b><u>814,330</u></b>	<b><u>848,784</u></b>
<b>Net expenditure before other gains and losses</b>	11	12,264	16,753	29,017	(673)
Actuarial (losses)/gains in respect of defined benefit pension scheme	14	<u>(7,000)</u>	<u>-</u>	<u>(7,000)</u>	<u>(49,000)</u>
<b>Net movement in funds</b>		5,264	16,753	22,017	(49,673)
<b>Reconciliation of funds</b>					
Total funds at 1 April 2024		<u>19,829</u>	<u>14,438</u>	<u>34,267</u>	<u>83,940</u>
Total funds at 31 March 2025	19/20	<u>25,093</u>	<u>31,191</u>	<u>56,284</u>	<u>34,267</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 2025**

	Note	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	15	30,712	14,058
<b>CURRENT ASSETS</b>			
Debtors	16	7,506	7,506
Cash at bank and in hand		<u>45,501</u>	<u>51,570</u>
		53,007	59,076
<b>CREDITORS: Amounts falling due within one year</b>	17	<u>(27,435)</u>	<u>(38,867)</u>
<b>NET CURRENT ASSETS</b>		<u>25,572</u>	<u>20,209</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		56,284	34,267
<b>DEFINED BENEFIT PENSION SCHEME ASSET/(LIABILITY)</b>	14	—	—
<b>NET ASSETS/(LIABILITIES)</b>		<u>56,284</u>	<u>34,267</u>
<b>CHARITY FUNDS</b>			
Restricted income funds	19	<u>31,191</u>	<u>14,438</u>
Unrestricted funds:-			
Unrestricted funds excluding pension liability		25,093	19,829
Pension reserve		—	—
Total unrestricted income funds	20	<u>25,093</u>	<u>19,829</u>
<b>TOTAL FUNDS</b>		<u>56,284</u>	<u>34,267</u>

These financial statements were approved and authorised for issue by the directors on 19 June 2025 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 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities:</b>			
Net cash used in operating activities	28	<u>17,164</u>	<u>17,845</u>
<b>Cash flows from investing activities:</b>			
Interest receivable		1,383	-
Purchase of property, plant and equipment		<u>(24,638)</u>	<u>(4,560)</u>
<b>Net cash used in investing activities</b>		<u>(23,255)</u>	<u>(4,560)</u>
<b>Change in cash and cash equivalents in the year</b>		(6,091)	13,285
Cash and cash equivalents brought forward		<u>51,570</u>	<u>38,285</u>
<b>Cash and cash equivalents carried forward</b>	29	<u><b>45,479</b></u>	<u><b>51,570</b></u>
<b>Relating to:</b>			
Cash at bank and in hand		45,501	51,570
Bank overdrafts included in creditors payable within one year		<u>(22)</u>	<u>-</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 2025**

**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 2025**

**2. ACCOUNTING POLICIES (Cont'd)**

**Income**

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

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

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

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

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

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Staff costs and overhead expenses are allocated on an appropriate basis, such as time spent on those activities or floor space occupied by those activities.

**(i) Charitable activities**

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**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 2025**

**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  
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**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 2025**

**3. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations	-	-	-	-
Department of Education	<u>664,000</u>	<u>24,638</u>	<u>688,638</u>	<u>650,737</u>
	<u>664,000</u>	<u>24,638</u>	<u>688,638</u>	<u>650,737</u>

During the year £688,638 was received from Department of Education. In 2024, £5,000 of the income from donations and legacies was restricted funds.

**4. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank interest receivable	1,383	-	1,383	-
Other finance income	<u>2,000</u>	-	<u>2,000</u>	<u>4,000</u>
	<u>3,383</u>	-	<u>3,383</u>	<u>4,000</u>

In 2024, all of the investment income was unrestricted funds.

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Grants receivable</b>				
Foras na Gaeilge	-	44,348	44,348	20,908
Department of Education	-	<u>99,992</u>	<u>99,992</u>	<u>154,250</u>
	-	<u>144,340</u>	<u>144,340</u>	<u>175,158</u>

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

In 2024, 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 2025**

**6. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Conference sponsorship	<u>6,525</u>	-	<u>6,525</u>	<u>18,083</u>
	<u>6,525</u>	-	<u>6,525</u>	<u>18,083</u>

**7. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Sundry income	<u>461</u>	-	<u>461</u>	<u>133</u>
	<u>461</u>	-	<u>461</u>	<u>133</u>

**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Staff Costs 2025 £	Depreciation 2025 £	Other Costs £	Total 2025 £	Total 2024 £
Promotion of Irish-Medium Education	580,427	7,984	214,020	802,431	836,374
Expenditure on governance	-	-	<u>11,899</u>	<u>11,899</u>	<u>12,410</u>
	<u>580,427</u>	<u>7,984</u>	<u>225,919</u>	<u>814,330</u>	<u>848,784</u>

**9. GOVERNANCE COSTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Audit and accountancy fees	8,384	-	8,384	9,000
Internal audit	3,515	-	3,515	3,410
Directors' travel	-	-	-	-
	<u>11,899</u>	-	<u>11,899</u>	<u>12,410</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**10. ANALYSIS OF EXPENDITURE BY FUND TYPE**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Programmes	612,385	152,225	764,610	809,995
Support costs	<u>37,821</u>	<u>-</u>	<u>37,821</u>	<u>26,379</u>
	<u>650,206</u>	<u>152,225</u>	<u>802,431</u>	<u>836,374</u>

**11. NET EXPENDITURE FOR THE YEAR**

This is stated after charging:

	2025 £	2024 £
Depreciation	7,984	7,032
Auditors remuneration:		
- audit of the financial statements	6,000	6,000
- other services	2,384	3,000
Internal audit	<u>3,515</u>	<u>3,410</u>
Operating lease costs:		
other assets	<u>23,000</u>	<u>23,000</u>

**12. STAFF COSTS**

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	454,685	444,561
Social security costs	44,314	39,932
Pension costs	<u>81,428</u>	<u>78,870</u>
	<u>580,427</u>	<u>563,363</u>

The average monthly number of employees was 11 (2024 - 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):

	2025	2024
Number of staff	<u>11</u>	<u>11</u>

One employee received remuneration of more than £60,000 during the year (2024 – 1).

Remuneration in respect of key management personnel was £74,242 during the year.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**13. DIRECTORS' REMUNERATION**

The Directors received no remuneration during the year (2024 – nil).

No Directors were reimbursed for travel costs during the year (2024 – 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 2026**

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 2026 of £90,000.

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)***

	<b>31 March 2025</b>	<b>31 March 2024</b>
Discount rate	5.8	4.8
CPI price inflation	2.5	2.6
Pension increases	2.5	2.6
Pension accounts revaluation date	2.5	2.6
Salary increases	4.0	4.1

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**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.

<b>Post Retirement Mortality (retirement in normal health)</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
<b>Males</b>		
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	21.6	21.7
Member aged 45 at accounting date	22.2	22.7
<b>Females</b>		
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	24.5	24.6
Member aged 45 at accounting date	25.2	25.6

**Commutation**

***31 March 2025***

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**14. PENSIONS (Cont'd)**

**31 March 2025**

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.

	<b>Asset split at 31 March 2025 (%)</b>	<b>Asset split at 31 March 2024 (%)</b>
Equities	41.3	43.7
Property	9.5	9.7
Government Bonds	15.7	17.4
Corporate Bonds	3.9	4.2
Multi Asset Credit	13.0	13.3
Cash	10.7	5.6
Other	<u>5.9</u>	<u>6.1</u>
Total	<u>100.0</u>	<u>100.0</u>

**Reconciliation of Funded Status to Balance Sheet**

	<b>Value as at 31 March 2025 £M's</b>	<b>Value as at 31 March 2024 £M's</b>
Fair value of assets	3.164	2.981
Present value of funded liabilities	(2.319)	(2.666)
Present value of unfunded liabilities	0.000	0.000
Unrecognised asset	<u>(0.845)</u>	<u>(0.315)</u>
Pension asset recognised on the Balance Sheet	<u>0.000</u>	<u>0.000</u>

At 31 March 2025 there is a net pension asset of £845,000 that has not been recognised in accordance with the accounting policy.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**14. PENSIONS (Cont'd)**

	Period Ended 31 March 2025 £M's	Period Ended 31 March 2024 £M's
<b>Analysis of the SOFA Charge</b>		
Current service cost	0.081	0.079
Past service cost	0.000	0.000
Interest cost	(0.002)	(0.004)
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.079</u>	<u>0.075</u>

**Change to the Fair Value of Liabilities during the Accounting Period**

Opening present value of liabilities	2.666	2.590
Current service cost	0.081	0.079
Interest cost	0.128	0.121
Contributions by participants	0.029	0.029
Actuarial (gains)/losses on liabilities	(0.541)	(0.112)
Net benefits paid out of the fund	(0.044)	(0.041)
Past service cost	<u>0.000</u>	<u>0.000</u>
Closing value of liabilities	<u>2.319</u>	<u>2.666</u>

**Change to the Fair Value of Assets during the Accounting Period**

	Period Ended 31 March 2025 £M's	Period Ended 31 March 2024 £M's
Opening fair value of assets	2.981	2.635
Expected return on assets	0.145	0.125
Actuarial (losses)/gains on assets	(0.033)	0.154
Contributions by the employer	0.086	0.079
Contributions by participants	0.029	0.029
Net benefits paid out	<u>(0.044)</u>	<u>(0.041)</u>
Closing fair value of assets	<u>3.164</u>	<u>2.981</u>
<b>Actual Return on Assets</b>		
Expected return on assets	0.145	0.125
Actuarial (losses)/gains on assets	<u>(0.033)</u>	<u>0.154</u>
Actual return on assets	<u>0.112</u>	<u>0.279</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**14. PENSIONS (Cont'd)**

	<b>Period Ended 31 March 2025 £M's</b>	<b>Period Ended 31 March 2024 £M's</b>
<b>Analysis of Amounts Recognised in the SOFA</b>		
Asset (losses)/gains arising during the period	(0.033)	0.154
Liability gains arising during the period	0.541	0.112
Adjustment loss due to restriction of surplus	<u>(0.515)</u>	<u>(0.315)</u>
Total actuarial (losses)/gains	<u>(0.007)</u>	<u>(0.049)</u>
<b>History of Experience Gains and Losses</b>		
Experience gains/(losses) on assets	(0.033)	0.154
Percentage of assets	1.04%	5.17%
Experience gains on liabilities	0.541	0.112
Percentage of the present value of the liabilities	23.3%	4.20%

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

**15. TANGIBLE FIXED ASSETS**

	<b>Fixtures, fittings &amp; equipment £</b>
<b>Cost</b>	
At 1 April 2024	52,276
Additions	<u>24,638</u>
At 31 March 2025	<u>76,914</u>
<b>Depreciation</b>	
At 1 April 2024	38,218
Charge for the year	<u>7,984</u>
At 31 March 2025	<u>46,202</u>
<b>Net Book Value</b>	
At 31 March 2025	<u>30,712</u>
At 31 March 2024	<u>14,058</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**16. DEBTORS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<u>7,506</u>	<u>7,506</u>

**17. CREDITORS: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank overdrafts	22	-
Other creditors	1,214	-
Accruals and deferred income	23,917	33,996
Other taxation and social security	<u>2,282</u>	<u>4,871</u>
	<u>27,435</u>	<u>38,867</u>

**18. COMMITMENTS UNDER OPERATING LEASES**

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

	<b>2025</b>		<b>2024</b>	
	<b>Land and Buildings £</b>	<b>Other items £</b>	<b>Land and Buildings £</b>	<b>Other items £</b>
<b>Expiry Date:</b>				
Within 1 year	17,250	-	23,000	-
Within 1 to 5 years	<u>-</u>	<u>-</u>	<u>17,250</u>	<u>-</u>
	<u>17,250</u>	<u>-</u>	<u>40,250</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  
(INCORPORATED UNDER GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**19. RESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2024 £	Incoming Resources £	Outgoing Resources £	Transfers to/(from)	Balance at 31 Mar 2025 £
Department of Education					
- Capital grant	14,114	24,638	(7,984)		30,768
Foras na Gaeilge	324	44,348	(44,314)	-	358
Department of Education – Irish Medium Fair Start Funding	<u>-</u>	<u>99,992</u>	<u>(99,927)</u>	<u>-</u>	<u>65</u>
	<u>14,438</u>	<u>168,978</u>	<u>(152,225)</u>	<u>-</u>	<u>31,191</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**20. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2024 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers to/(from) £	Balance at 31 Mar 2025 £
General Funds	19,829	672,369	(667,105)	-	-	25,093
Pension Reserve	-	7,000	-	(7,000)	-	-
	<u>19,829</u>	<u>679,369</u>	<u>(667,105)</u>	<u>(7,000)</u>	<u>-</u>	<u>25,093</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 2025**

**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**

	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Pension Scheme Assets £</b>	<b>Total £</b>
Restricted Income Funds	30,712	479	-	31,191
General Funds	-	25,093	-	25,093
Pension Reserve	-	-	-	-
<b>Total Funds</b>	<u>30,712</u>	<u>25,572</u>	<u>-</u>	<u>56,284</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 £788,630 (2024 - £804,987).

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 (2024 – £nil). There were no cash losses written off during the year (2024 - £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 2025**

**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 19 June 2025.

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for the year	29,017	(673)
<b>Adjustment for:</b>		
Depreciation charges	7,984	7,032
Interest (receivable)/payable	(3,383)	(4,000)
Decrease in debtors	-	735
Increase/(decrease) in creditors	(11,454)	14,751
Loss on disposal of fixed assets	-	-
Pension service cost in excess of contributions	<u>(5,000)</u>	<u>-</u>
<b>Net cash provided by operating activities</b>	<u>17,164</u>	<u>17,845</u>

**29. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash in hand	<u>45,501</u>	<u>51,570</u>

The charity had no material net debt during the year.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**30. GOING CONCERN**

The DfE has provided an indicative budget allocation for CnaG for 2025-26 of £765,000 which represents a slight increase relative to 2024-25 (£764,000). This increase reflects the continued support from the DfE and aligns with CnaG's strategic objectives and planned activities.

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2025**

**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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
<b>Income from:</b>		
Donations and legacies	-	-
Investment income	3,383	4,000
Charitable activities	144,340	175,158
Other trading activities	6,525	18,083
Other income	<u>461</u>	<u>133</u>
<b>Total income</b>	<u>154,709</u>	<u>197,374</u>
<b>Expenditure on:</b>		
Charitable activities	<u>814,330</u>	<u>848,784</u>
<b>Total expenditure</b>	<u>814,330</u>	<u>848,784</u>
<b>Net expenditure</b>	(659,621)	(651,410)
Actuarial (losses)/gains	<u>(7,000)</u>	<u>(49,000)</u>
<b>Amount transferred to reserves</b>	<u>(666,621)</u>	<u>(700,410)</u>
<b>Analysis of Reserves prepared under FReM</b>		
Balance at 1 April	34,267	83,940
Grant in aid received in the year	688,638	650,737
Amount transferred to reserves	<u>(666,621)</u>	<u>(700,410)</u>
<b>Balance at 31 March 2025</b>	<u>56,284</u>	<u>34,267</u>

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

**MANAGEMENT INFORMATION  
For the year ended 31 March 2025**

**The following pages do not form part of the statutory financial statements  
which are the subject of the independent auditor's report on pages 36 to 41**

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>INCOME FROM</b>		
Donations and legacies		-
Department of Education	<u>688,638</u>	<u>650,737</u>
	<u>688,638</u>	<u>650,737</u>
<b>Investments</b>		
Bank interest receivable	1,383	-
Other finance income	<u>2,000</u>	<u>4,000</u>
	<u>3,383</u>	<u>4,000</u>
<b>Charitable Activities</b>		
Foras na Gaeilge	44,348	20,908
Department of Education	<u>99,992</u>	<u>154,250</u>
	<u>144,340</u>	<u>175,158</u>
<b>Other</b>		
Other trading activities	6,525	18,083
Other income	<u>461</u>	<u>133</u>
	<u>6,986</u>	<u>18,216</u>
<b>TOTAL INCOME</b>	<u>843,347</u>	<u>848,111</u>

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)  
For the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>RESOURCES EXPENDED</b>		
<b>Charitable Activities</b>		
Staff costs	580,427	563,363
Staff training	30,922	11,118
Associate workers	11,670	26,672
Rent	23,000	23,000
Service charges	6,912	6,911
Light & heat	4,991	3,568
Insurance	-	567
Repairs & maintenance	586	800
Computer maintenance	-	1,875
Cleaning	-	16
Travelling & subsistence	6,460	8,065
Telephone	3,196	6,206
Postage and stationery	3,118	3,250
Computer costs	116	6,932
Project costs – Department of Education	-	71,538
Project costs	44,314	11,086
Project costs - other	-	2,055
Convention costs	10,063	15,861
Translation services	-	-
Advertising	15,885	25,909
Legal & professional fees	24,847	13,296
Subscriptions	220	2,493
Other establishment expenses	765	343
Research	26,787	24,251
Depreciation	7,984	7,032
Loss on disposal	-	-
Bank charges	<u>168</u>	<u>167</u>
	<b><u>802,431</u></b>	<b><u>836,374</u></b>
<b>Governance Costs</b>		
Audit and accountancy fees	8,384	9,000
Internal audit	3,515	3,410
Directors' travel	<u>-</u>	<u>-</u>
	<b><u>11,899</u></b>	<b><u>12,410</u></b>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>814,330</u></b>	<b><u>848,784</u></b>

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

**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>CHARITABLE ACTIVITIES</b>		
<b><i>Costs incurred directly</i></b>		
Staff costs	571,721	554,913
Staff training	15,461	5,559
Associate workers	11,670	26,672
Rent	18,400	18,400
Service charges	5,530	5,529
Light & heat	3,993	2,854
Insurance	-	453
Repairs & maintenance	469	640
Computer maintenance	-	1,500
Cleaning	-	12
Travelling & subsistence	6,137	7,662
Telephone	2,557	4,965
Postage and stationery	2,493	2,600
Computer costs	116	6,932
Projects costs	44,314	11,086
Project costs – other	-	2,055
Project costs – Department of Education	-	71,538
Convention costs	10,063	15,861
Translation services	-	-
Advertising	15,885	25,909
Legal & professional	19,877	10,637
Subscriptions	220	2,493
Research	26,787	24,251
Other establishment expenses	765	275
Depreciation	7,984	7,032
Loss on disposal	-	-
Bank charges	<u>168</u>	<u>167</u>
	<b><u>764,610</u></b>	<b><u>809,995</u></b>

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

**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)  
For the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b><i>Support costs</i></b>		
Staff costs	8,706	8,450
Staff training	15,461	5,559
Rent	4,600	4,600
Service charges	1,382	1,382
Light & heat	998	714
Insurance	-	113
Repairs & maintenance	117	160
Computer maintenance	-	375
Cleaning	-	3
Travelling & subsistence	323	403
Telephone	640	1,241
Postage and stationery	625	650
Legal & Professional	4,969	2,659
Other establishment costs	-	70
Depreciation	-	-
	<u>37,821</u>	<u>26,379</u>
<b>TOTAL CHARITABLE ACTIVITIES</b>	<u>802,431</u>	<u>836,374</u>