

Company registered number: NI637586

Charity registered number: NIC107137

## **CNAG TEORANTA LIMITED**

(Private company limited by guarantee without share capital)

### **TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025**

**Tony Clarke**

53 Andersonstown Road

Belfast

BT11 9AG

## **CNAG TEORANTA LIMITED**

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## **CNAG TEORANTA LIMITED**

(Private company limited by guarantee without share capital)  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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### **Reference and administrative details of the charity**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 6 April 2016 and registered with the Charity Commission for Northern Ireland on 20 September 2021.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI637586

##### **Registered Charity number**

NIC107137

##### **Registered office**

Conradh Na Gaeilge  
202 Falls Road,  
Belfast  
Northern Ireland  
Belfast, Northern Ireland, BT12 6AH

#### **CHAIRPERSON**

Ciaran Mac Giolla Bhein

#### **TRUSTEES**

Conchur O Muadaigh	Secretary
Dr Niall Comer	
Ciaran Mac Giolla Bhein	
Gearóidín Mhic Mhatúna	
Lauren Ni Néill	

#### **INDEPENDENT EXAMINER**

##### **Tony Clarke FCPA**

53 Andersontown Road  
Belfast  
BT11 9AG

### **Trustees' Annual Report (Incorporating the Director's Report)**

The Trustees present their annual report together with the financial statements of the company for the 01 May 2024 to 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### **Structure, Governance and Trustees**

CNAG Teoranta Limited which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI637586, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

#### **Objectives and Activities**

Conradh na Gaeilge is the democratic forum for the Irish-speaking community. Conradh has over 200 branches and numerous individual members registered around the world, members that work hard to promote the use of Irish in their own areas. Conradh na Gaeilge was established by Douglas Hyde, Eoin Mac Néill, and their colleagues on the 31st of July 1893. Conradh na Gaeilge founded the company CNAG TEO and this company is charged and has responsibility with the development of Conradh na Gaeilge in the north of Ireland. CNAG TEO is a leading Irish language organisation in the north that continues to work with community groups, government departments and local bodies to ensure the voices and demands of the language community are heard and represented in forums and spaces that affect the decision making process in relation to language matters.

The organisation runs Irish-language courses; advocates for the language rights of Irish-speakers; raises awareness about the language; hosts the international Irish-language festival Seachtain na Gaeilge le Energia; manages the Irish-language information hub PEIG.ie and delivers on a wide range of programmes and projects.

#### **Committee appointment**

Conradh na Gaeilge has a board of directors trustees that oversee and direct the programme of work in the north. They meet on a quarterly basis throughout the year. They are elected at the annual general meeting that's held in February each year. This year we had one new director appointed to our board.

### **Trustees' Annual Report (Incorporating the Director's Report)**

2024 - 2025 has been hugely successful for us as an organisation and we have shown resilience following another year of no increase in budgets from Foras na Gaeilge but have diversified our funding. In an uncertain time and era we have increased our income and diversified our revenue from additional resources and continue to work to attract private and state income. We have secured income from the Department of Foreign affairs Reconciliation Fund, Community Foundation NI, Cooperation Ireland and Foras na Gaeilge and Belfast City Council. We hope to secure additional funding in 2026 and from additional resources. Belfast City Council are now of our leading funders supporting our Seachtain na Gaeilge festival and human rights work in Belfast.

### **People and place**

The Ár Logainmneacha Comhroinnte - People & Place project has continued to grow as one of our key areas of awareness raising across the province of Ulster. This year, with support from the Department of Foreign Affairs Reconciliation Fund, we have expanded the project to incorporate school workshops, community group workshops, a new online video series and the development and print of a new, bilingual place-names booklet which focuses on the rich meaning, stories and heritage related to the place-names on the Belfast Hills. This booklet also compliments our ongoing and growing partnership with The National Trust, and has enhanced collaborations such as bilingual walking tours of Dubhais with local experts such as Ciarán MacGiolla Bhéin. We have also secured additional funding from the Arts Council of Northern Ireland to build upon our work with local schools through the Ár Logainmneacha Comhroinnte: Celebrating People & Place through Song where we will work with local schools from different backgrounds on the shared heritage of our native place-names.

### **Communications**

Conradh na Gaeilge has worked continuously on developing strong and trustworthy social media platforms, ensuring that member branches of the organisation and the broader community and public can receive regular updates on the advocacy and community programmes and campaigns being promoted by Conradh na Gaeilge. Conradh na Gaeilge has produced a series of informative campaign videos and graphics throughout the year regarding language rights, language policies in local councils, the appointment process of the Irish language commissioner and regular updates regarding both domestic legislation and international human rights treaties. Regarding print medi, digital and broadcast media, Conradh na Gaeilge has been interviewed, quoted or mentioned over 400 times in this period, on both a national and international level.

**Trustees' Annual Report (Incorporating the Director's Report)****Research & Policy development**

We have continued making significant headway in the area of research and policy development this year; we worked closely, making representations and responding to consultations in a number of local councils, including Armagh City, Banbridge and Craigavon, Belfast City Council and Newry Mourne and Down District Council, Ards and North Down about street signage policies, equality schemes, language strategies and bespoke language policies. We too have engaged extensively with Causeway Coast and Glens who are currently in the process of bringing a review of their dual language street signage policy. We too conducted and published comprehensive research into applications for dual language street signage in Belfast City Council which gained a lot of traction. Our work continues with the Department for Infrastructure and Economy regarding their own Irish language policies.

**Spraoi**

Conradh na Gaeilge administers the SPRAOI programme for students in secondary schools across the north. The scheme provides financial support with registration fees for young people in secondary education to attend residential Irish language summer courses in the Donegal Gaeltacht. The scheme is competitive and is oversubscribed. Conradh na Gaeilge reports directly to cross-border agency Foras na Gaeilge regarding the uptake, administration and financial oversight of the scheme. Duplication with other state-funded scholarship schemes is avoided through regular communication with other bodies, however GDPR guidelines make this more difficult. The scheme is published on the Conradh na Gaeilge website and shared around all secondary schools in the north that offer Irish language up to GCSE. The scheme in 2024-25 was also means-tested as a priority criteria.

**Seachtain na Gaeilge Béal Feirste Ó thuaidh**

Seachtain na Gaeilge, the largest Irish-language festival in the world, attracts around one million participants annually and offers an inclusive programme for all ages, backgrounds, and levels of Irish. This year in Belfast, Conradh na Gaeilge delivered an extensive 17-day programme supported by community partners and Belfast City Council, featuring 55 events across more than 20 venues and engaging several thousand participants citywide. Activities ranged from family fundays and workshops to concerts, comedy nights, and panel discussions. The festival dinner launch at An Cultúrlann in Belfast's Cathedral Quarter was widely regarded as a significant showcase of the strength and vibrancy of the Irish-language community, generating strong momentum for the programme.

Our flagship event, Spraoi Cois Lao, held in the heart of the city, attracted over 6,000 attendees, surpassing expectations and reaffirming the strong public appetite for large, family-friendly Irish-language celebrations. Overall, Seachtain na Gaeilge 2025 strengthened community engagement, increased visibility of the language, and solidified Belfast's growing reputation as a key hub of Irish-language cultural activity.

## **Trustees' Annual Report (Incorporating the Director's Report)**

### **Dearg.ie**

Our online organising platform has continued to go from strength to strength over the last year, continuing to host regular blog-style articles, to send monthly newsletters to over 2,000 subscribers and to host merchandise in preparation for the national Irish language and Gaeltacht protest in September. Our website continues to play a transformational role in inspiring and broadening public participation in key decisions and policies, with our most recent tool supporting an Irish language policy in Belfast City Council, titled Bilingual Béal Feirste, contributing to over 15,000 responses in what was later declared the largest ever response to a local council consultation.

### **Irish language rights - Dream**

An Dream Dearg plays a central role in advocating for Irish-language rights in the north, mobilising communities and creating visible impactful campaigns that drive political and social change. Its grassroots organising has delivered key successes, including the Grand Central dual language signage campaign in Belfast, which highlighted the need for parity of esteem and equal treatment for Irish in public spaces. The movement has also been instrumental in drawing attention to the funding crisis in Foras na Gaeilge, ensuring sustained pressure for proper investment in the language sector. It has also successfully secured a number of policy and legal changes across the north including Belfast development of an Irish language policy. An Dream Dearg is now working towards the major CEARTA march in Dublin this September, demonstrating its all-island reach and the growing strength of the language-rights movement. These campaigns reflect the importance and effectiveness of An Dream Dearg's work and the empowered community it continues to build. The movement remains at the core of Conradh na Gaeilge's Belfast office, helping to foster a campaigning culture that energises Irish-language activism across the island.

### **Irish language strategy**

The Irish language strategy is a legal duty set out in the NI Act 1998 under Section 28(D). Conradh na Gaeilge has taken two successful Judicial Reviews against the Executive on their failure to implement an Irish Language Strategy, in 2017 and 2022. Conradh na Gaeilge holds the position of Co-Chair of the Co-Design Group which continued to work through 2024, following the re-establishment of the Executive, on a draft narrative document, which was completed in the autumn of 2024. The draft-Strategy Action plan had been previously agreed by the CDG in October 2023. Preparatory work for a Third Judicial Review was initiated in 2024 and that legal process is expected to run into 2025 and 2026. Conradh na Gaeilge alongside other members of the CDG continued to engage with the Department for Communities, the Minister and the Committee for Communities, appearing in front of the Committee to give evidence regarding the delays to the strategy and the potential for further legal action.

### **Belfast Irish language policy**

This year, Belfast City Council conducted a comprehensive consultation on an Irish language policy for the first time ever, a change which would completely transform the linguistic landscape of the entire city.

## **Trustees' Annual Report (Incorporating the Director's Report)**

### **Belfast Irish language policy continued...**

Conradh na Gaeilge engaged extensively in this process, inputting meaningfully in the design phase of the policy itself, attending numerous meetings with the Irish language stakeholder forum, encouraging wider participation from the public on the consultation itself, submitting a comprehensive submission to that consultation and making representations to the Council's Strategic Policy and Resources Committee regarding this policy. All of this accumulated in the council adopting one of the most minority-compliant policies on the island in October 2025.

### **Oireachtas 2025**

Oireachtas na Samhna is the annual festival celebrating the Irish language, bringing together thousands of singers, storytellers, performers, writers, and community groups from across Ireland. Founded in 1897, it is a cornerstone of Irish-language culture, showcasing traditional arts such as sean-nós singing, agallamh beirte and scéalaíocht, alongside contemporary events, debates, book launches and gatherings that strengthen the Irish-speaking community. Its arrival in Belfast is highly significant. The city now hosts one of the most vibrant and fast-growing Irish-language communities on the island, and welcoming the Oireachtas highlights that success on a national stage. It represents progress, visibility, and confidence for the language in the North, as well as economic and cultural benefits for Belfast itself. Conradh na Gaeilge's role on the Belfast City Council steering committee reflects a strong collaborative effort to ensure the festival's success and to promote the Irish language across the city.

### **Céad Míle Fáilte**

Céad Míle Fáilte is an exciting project which celebrates our diverse multi-cultural and multi-lingual society. We run language classes, cultural workshops and events to introduce An Ghaeilge to our new communities across Ireland. We work with on-the-ground community groups across the country to promote inclusion and empowerment through the sharing of our native languages. In Belfast and Derry this year we delivered a programme of 40 Irish classes and multiple supplementary cultural events with approximately 40 people from the migrant communities of Belfast and Derry. These were in partnership with Belfast City of Sanctuary and North West Migrants Forum and received very positive feedback with demand for further classes in 2026. On 1st November we hosted 50 Céad Míle Fáilte participants from across Ireland to come together with our Belfast group at a special bespoke programme of events at Oireachtas na Samhna in Belfast. In March 2025, we partnered with ArtsEkta (directors of Belfast Mela) at the Spraoi Cois Lao event on a multi-cultural performance to encourage newcomer communities to engage and to educate the Irish-language community on the Chinese Year of the Snake.

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Trustees' Annual Report (Incorporating the Director's Report)**

**Financial Review**

The results for the year ended 30 April 2025 are set out on pages 10 and 11 of the financial statements.

The total income for the year ended 30 April 2025 amounted to £373,751 (2024:£340,741).

The total expenditure was £345,887 (2024:£238,485 )

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £120,324 in reserves at the year end (2024:£113,293).

**Reserves Policy**

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

**Trustees' responsibilities statement**

The Trustees (who are also directors of CNAG Teoranta Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

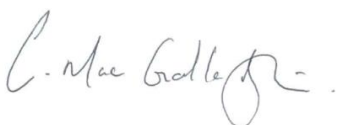
Company law requires the trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. 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.

CNAG Teoranta Limited is a company limited by guarantee by its Memorandum and Articles of Association. Each members liability is limited to an amount not exceeding £1.

This report was approved by the Trustees, on 19/12/2025 and signed on behalf by:



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Ciaran Mac Giolla Bhein  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CNAG TEORANTA LIMITED.**

I report on the financial statements of the company for the year ended 30 April 2025 which are set out on pages 10 and 11.

**Respective responsibilities of trustees and examiner**

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- (a) which gives me reasonable cause to believe that in any material respect the requirements;
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

**CNAG TEORANTA LIMITED**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CNAG TEORANTA LIMITED  
(continued)**

**Independent examiner's statement continued...**

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



19/12/2025

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Tony Clarke  
53 Andersonstown Road  
Belfast  
BT11 9AG

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Date:

**CNAG TEORANTA LIMITED**

(Private company limited by guarantee without share capital)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 APRIL 2025****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Year to 30-Apr-25 TOTAL £	Year to 30-Apr-24 TOTAL £
<b>Income from:</b>					
Donations and Legacies	2	8,275	-	<b>8,275</b>	12,251
Charitable Activities	3	-	365,476	<b>365,476</b>	328,490
<b>Total Income</b>		<b>8,275</b>	<b>365,476</b>	<b>373,751</b>	<b>340,741</b>
<b>Expenditure on:</b>					
Charitable Activities	5	21,122	324,765	<b>345,887</b>	238,485
<b>Total Expenditure:</b>		<b>21,122</b>	<b>324,765</b>	<b>345,887</b>	<b>238,485</b>
<b>Net income/(expenditure)</b>		(12,847)	40,711	<b>27,864</b>	102,256
<b>Transfers between funds</b>		19,878	(19,878)	-	-
<b>Net movement in funds</b>		7,031	20,833	<b>27,864</b>	102,256
<b><u>Reconciliation of Funds</u></b>					
<b>Total funds brought forward</b>		113,293	28,192	<b>141,485</b>	39,229
<b>Total Funds carried forward</b>		<b>120,324</b>	<b>49,025</b>	<b>169,349</b>	<b>141,485</b>

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

All incoming resources and resources expended derive from continuing activities.

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

The notes on page 12 to 18 form and integral part of these accounts

**CNAG TEORANTA LIMITED**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 APRIL 2025****BALANCE SHEET  
As at 30 April 2025**

	<b>Note</b>	<b>2025</b> £	<b>2024</b> £
<b>Fixed Assets</b>			
Tangible Assets		-	-
<b>Current Assets</b>			
Debtors	<b>7</b>	-	-
Cash at bank		171,286	145,289
		<u>171,286</u>	<u>145,289</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	<b>8</b>	(1,936)	(3,804)
<b>Net Current Assets</b>		<u>169,349</u>	<u>141,485</u>
<b>Net assets</b>		<u><b>169,349</b></u>	<u><b>141,485</b></u>
<b>Funds</b>			
Restricted		49,025	28,192
Unrestricted		120,324	113,293
<b>TOTAL FUNDS</b>	<b>11</b>	<u><b>169,349</b></u>	<u><b>141,485</b></u>

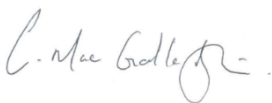
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the board directors on 19/12/2025 and were signed on their



Ciaran Mac Giolla Bhein  
Director

The notes on page 12 to 18 form and integral part of these accounts

## **NOTES TO THE ACCOUNTS**

### **1 Accounting policies**

#### **Charity information**

CNAG is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: 199 Falls Road, Belfast, Northern Ireland, BT12 6FB.

#### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

#### **1.4 Incoming resources**

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

**NOTES TO THE ACCOUNTS (continued)****1.4 Incoming resources (continued)**

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**1.5 Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives.

**1.7 Cash and cash equivalents**

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

**1.8 Financial instruments**

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

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

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

**NOTES TO THE ACCOUNTS (continued)****1.9 Basic financial assets**

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

**1.10 Basic financial liabilities**

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**1.11 Derecognition of financial liabilities**

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

**1.12 Employee benefits**

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

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

**1.13 Critical accounting estimates and judgements**

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

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

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**NOTES TO THE ACCOUNTS (continued)**

**2 Income from Donations and Legacies**

	<b>2025</b>			<b>2024</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL</b>	<b>TOTAL</b>
	£	£	£	£
General Income	8,275	-	<b>8,275</b>	<b>12,251</b>
<b>Totals 2025</b>	<b>8,275</b>	-	<b>8,275</b>	<b>12,251</b>
<b>Totals 2024</b>	<b>12,251</b>	-	<b>12,251</b>	

**3 Income from Charitable Activities**

	<b>2025</b>			<b>2024</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL</b>	<b>TOTAL</b>
	£	£	£	£
Awards For All	-	-	-	10,000
Belfast City Council	-	120,629	<b>120,629</b>	110,000
CNAG - ROI	-	181,077	<b>181,077</b>	144,507
Community Foundations	-	-	-	6,000
Department of Foreign Affairs	-	32,002	<b>32,002</b>	25,584
Foras na Gaeilge SPRAOI	-	31,768	<b>31,768</b>	32,400
<b>Totals 2025</b>	-	<b>365,476</b>	<b>365,476</b>	<b>328,490</b>
<b>Totals 2024</b>	<b>20,000</b>	<b>308,490</b>	<b>328,490</b>	

**4 Staff Costs and Numbers**

	<b>2025</b>	<b>2024</b>
	£	£
Gross Wages and Salaries	193,056	151,091
	<b>193,056</b>	<b>151,091</b>

No employee received emoluments of more than £60,000 (2024: None)

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

<b>2025</b>	<b>2024</b>
Number	Number
5	4

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**NOTES TO THE ACCOUNTS (continued)**

**5 Expenditure**

Charitable Activities			2025	2024
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	£	£
Advertising/Promotional	-	10,655	<b>10,655</b>	<b>2,500</b>
Bank Charge	405	-	<b>405</b>	<b>559</b>
Office/General Administrative Expenses	-	485	<b>485</b>	<b>366</b>
Printing, Postage and Stationery	-	953	<b>953</b>	<b>813</b>
Programme Costs	20,717	119,617	<b>140,334</b>	<b>83,155</b>
Salaries	-	193,056	<b>193,056</b>	<b>151,091</b>
<b>Totals 2025</b>	<b>21,122</b>	<b>324,765</b>	<b>345,887</b>	<b>238,485</b>
<b>Totals 2024</b>	<b>408</b>	<b>238,076</b>	<b>238,485</b>	

**6 Trustees remuneration & expenses**

During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2024 - £NIL).

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**7 Debtors**

	<u>2025</u>	<u>2024</u>
	£	£
Grants Receivable	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**8 Creditors: amounts falling due within one year**

	<u>2025</u>	<u>2024</u>
	£	£
Payroll Liabilities	376	2,244
Other Creditors	1,560	1,560
	<u>1,936</u>	<u>3,804</u>
	<u>1,936</u>	<u>3,804</u>

**9 Independent examiner's remuneration**

The independent Examiner's remuneration amounts to an Independent Examination fee of £900 (2024 - £780)

**10 Related party transactions**

There were no related party transactions during the year.

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 APRIL 2025****NOTES TO THE ACCOUNTS (continued)****11 Statement of funds - current year**

	Balance at 1 May 2024	Income	Expense	Transfer in/out	Balance at 30 April 2025
	£	£	£	£	£
<b><u>Restricted funds</u></b>					
Awards For All	8,815	-	(8,815)	-	-
BCC - SnaG	10,966	50,000	(19,890)	(5,000)	<b>36,075</b>
Belfast City Council Capacity	-	50,629	(50,629)	-	-
BCC CMAG	-	20,000	(20,000)	-	-
CFNI (Cuisle)	2,068	-	(2,068)	-	-
Conradh na Gaeilge	-	181,077	(169,860)	(11,217)	-
DFA Reconciliation Fund	6,344	32,002	(21,734)	(3,661)	<b>12,950</b>
Foras na Gaeilge SPRAOI	-	31,768	(31,768)	-	-
<b>Total restricted funds</b>	<b>28,192</b>	<b>365,476</b>	<b>(324,765)</b>	<b>(19,878)</b>	<b>49,025</b>
<b><u>Unrestricted funds</u></b>					
General funds	113,293	8,275	(21,122)	19,878	<b>120,324</b>
<b>Total Unrestricted funds</b>	<b>113,293</b>	<b>8,275</b>	<b>(21,122)</b>	19,878	<b>120,324</b>
<b>Total of funds - current year</b>	<b>141,485</b>	<b>373,751</b>	<b>(345,887)</b>	-	<b>169,350</b>

The transfer of funds recorded for the year totalling £19,878 (2024: £42,222) will include management fees built into restricted grants being transferred to unrestricted.

**12 Statement of fund - prior year**

	Balance at 1 May 2023	Income	Expenditure	Transfer in/out	Balance at 30 April 2024
Total restricted funds	-	308,490	(238,076)	(42,222)	<b>28,192</b>
Total unrestricted funds	39,229	32,251	(408)	42,222	<b>113,293</b>
<b>Total of funds - prior year</b>	<b>39,229</b>	<b>340,741</b>	<b>(238,485)</b>	-	<b>141,485</b>