



Comhairle na Gaelscolaíochta

Annual Report and Accounts
for the year ended 31 March 2022

21/22



COMHAIRLE
NA GAELSCOLAÍOCHTA

© **COMHAIRLE NA GAELSCOLAÍOCHTA**

First published: 2022

Copyright 2022

ISBN 978-1-7396085-0-7

You may re-use this information (excluding logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, visit <http://www.nationalarchives.gov.uk/doc/open-government-licence> or email: psi@nationalarchives.gsi.gov.uk

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

Any enquiries regarding this document should be sent to the publisher:
Comhairle na Gaelscolaíochta, Áras na bhFál, 202 Falls Road, Belfast, BT12 6AH.

This publication is also available for download from our website at www.comhairle.org

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

**CONTENTS
For the year ended 31 March 2022**

	PAGES
Reference and Administrative Information	1
Chief Executive's Report	2 - 3
Report of the Directors	4 - 13
Statement of Accounting Officer's Responsibilities	14
Remuneration Report	15 - 18
Governance Statement	19 - 31
Independent Auditor's Report to the Members	32 - 37
Statement of Financial Activities (incorporating an Income and Expenditure Account)	38
Balance Sheet	39
Statement of Cash Flows	40
Notes to the Financial Statements	41- 59

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number	NIC105808
Company Registration Number	NI039115
Registered Office and Operational Address	Áras na bhFál 202 Bóthar na bhFál Béal Feirste BT12 6AH
Board of Directors on the date the Annual Report was approved	Ms Á Andrews Mr S Ó Coinne Mr N P Ó Catháin Ms M Ní Mhóráin (resigned 3 February 2022) Mr P M O'Doherty Mr G P Adams Mr S Mac Corraidh (resigned 7 October 2021) Mr D Ua Bruadair Mr P A Ó Mianáin Ms P O'Hare (resigned 2 May 2021) Dr P Ó Tiarnaigh Mr T Rogan (appointed 7 October 2021) Ms N Toman (appointed 6 January 2022) Mr D Holder (appointed 7 October 2021) Jacqueline Ni Fhearghusa (appointed 7 April 2022)
Chief Executive Officer	Mr C Mac Giolla Bhéin
Independent Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB
Solicitors	Michael Flanigan Solicitors 207 Falls Road Belfast BT12 6FB

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

**THE CHIEF EXECUTIVE'S REPORT
For the Year Ended 31 March 2022**

I am pleased to present the 2021/22 Annual Report of Comhairle na Gaelscolaíochta (CnaG). It is very pleasing to report that CnaG has had a very successful year, despite the huge challenges this year has brought, delivering on the majority of its key business objectives, and in particular seeing growth in the sector again outperforming the targeted levels of progress, despite the specific recruitment challenges that the pandemic presented.

Covid-19 has continued to have a devastating impact across society, but particularly in relation to education and as we now begin to slowly emerge from the most serious aspects of the pandemic we face new challenges, particularly in relation to learning and language recovery and the development of the sector. We are pleased to report however that during 2021/22, CnaG met these challenges head on and demonstrated determination and creativity, rooted in our strong relationships with our key stakeholders, which allowed us to effectively represent and meet the needs of the burgeoning Irish-medium sector.

Throughout the year the CnaG has worked closely with its strategic partners, particularly Iontaobhas na Gaelscolaíochta (InaG), Foras na Gaeilge (FnaG), Altram, An tÁisaonad and the Management and Boards of Governors of schools and nursery units to increase the number of children and young people able to receive the unique benefits derived from Irish-Medium Education (IME). With approximately 750 children entering Primary 1 in Irish-medium schools each year - the highest numbers ever within the IME sector - a sharp rise from around 450 children per year in 2011 and a growth of 80% in the IME primary schools alone over the last ten years. The boom in numbers is not only confined to the Irish-medium primary schools, the total enrolment of IME post-primary pupils is now over the 1500 pupil mark – more than double the figure 10 years ago. Gaelcholáiste Dhoire, Dungiven and the Irish-medium stream in St. Malachy's High School, Castlewellan are continuing to grow with their highest intakes to date and Coláiste Feirste is the biggest Irish-medium post-primary school anywhere in Ireland.

The growth in the Irish-medium Education sector is clear for all to see with a 70% increase in enrolments over the ten-year period from 2011 - 2021. There are approximately 7,500 children educated daily through the medium of Irish and allowing for this pattern of growth, those numbers will continue to rise with over 80 IME providers across Nursery, Primary and Post-Primary levels.

Our relationships with other sectoral bodies have also been strengthened during this period. We continue to work closely with our strategic partners of the Council for Catholic Maintained Schools (CCMS) in the development and support of Irish-medium (IM) units and schools and our close collaboration with the NI Council for Integrated Education (NICIE), for instance, has delivered the first integrated Irish-medium provision which opened its doors to students in September 2021. We continue to engage pro-actively with the Education Authority (EA) and continue to engage in collaborative work across all directorates and with the high-level Irish-medium cross-directorate to facilitate and strengthen that co-operation. In addition, our continued and consistent engagement with the Department of Education (DE), particularly in relation to the overall Area Planning Process ensures the voice of Irish-medium schools is heard and is effective. The end of this financial year saw the launch of two public consultation exercises on the next Strategic Area Plan and the Provision of Specialist Education in Mainstream Schools. Through our effective engagement and lobbying, we have secured progress in terms of recognising the needs of the IM sector in relation to Area Planning and we look forward to working with EA and other partners to ensure the specific needs of IME, rooted in the statutory duty, are considered at all stages of the planning process moving forward. We also encouraged and facilitated direct engagement by the sector in these public consultations. We have also strengthened our links to IME organisations in the south of Ireland with a view to enhancing collaboration on an all-Ireland basis in the time ahead.

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

**THE CHIEF EXECUTIVE'S REPORT (CONT'D)
For the Year Ended 31 March 2021**

During the year, steps were taken to raise standards of education through the sector and to mitigate against the adverse impact of Covid-19. We developed a business case to provide sectoral specific support to the IME sector to mitigate against the impact on language acquisition because of the extended home learning period. We were delighted to secure an additional £450,000 of overall funding for IME with CnaG receiving £70,000 to co-ordinate the 'Sealbhú' project, which also involved collaboration with CCEA, DE, EA and others. We have also, through the project, established a strong research relationship with Ulster University. They have conducted a research project to establish the impact the pandemic had on language acquisition within the sector, and we will launch the research in early June 2022.

The continued growth in children choosing IME at post-primary level has led to more intense work with DE and the teacher training colleges to respond to the increased demand for appropriately qualified teachers for the sector. As a result, DE have agreed to establish a working group to examine and make recommendations re the provision of teachers for the IM sector. CnaG also extensively lobbied the 'A Fair Start' panel, established to draw up recommendations to target educational underachievement. A few specific recommendations related explicitly to IME and as a result, CnaG were invited to submit a business case to look at researching the needs of IME specifically in relation to:

- Teacher provision
- TPL with the IM sector

This Business case was also successful, and we secured an additional £10,653 of funding to appoint a researcher from January to March to develop a report and make specific recommendations to address these two areas. We are now working with DE to establish the most appropriate way to bring this forward.

The continued growth in and demand for IM education, at a time when enrolment within schools is declining generally, is a great testament to the hard work of all those at CnaG but most importantly all the volunteer parents, governors, principals, teachers and the communities which are at the heart of our schools and Naíscóils. We are hugely indebted to their continued dedication and relentless efforts. We also secured an additional £30,000 from our partners in FnaG to deliver a comprehensive marketing programme in late 2021, at a time when parents were making decisions about the educational pathway of their children. This was particularly helpful this year as CnaG and our schools were unable to deliver our traditional recruitment campaign as a result of the Covid-19 restrictions. The targeted campaign proved very successful and was warmly received across the board.

I would like to thank all the voluntary directors of CnaG for their willingness to give freely of their time and expertise on the Board and welcome the new members that have been appointed during this year. I would also like to thank sincerely the hard-working and committed staff of CnaG for all their efforts in delivering on the CnaG's aims and objectives, assisting the development of our sector and improving the lives and prospects for our children and young people and our language. This has been an incredibly testing time for our staff but they have remained professional and committed throughout and continue to place the needs of the IM sector above all else.



MR C MAC GIOLLA BHÉIN
Chief Executive

23 June 2022

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

**REPORT OF THE DIRECTORS
For the year ended 31 March 2022**

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 2022. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FRM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

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

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

The responsibility for day to day management of the charitable company during the year was delegated to the Chief Executive Officer, Mr Ciarán Mac Giolla Bhéin.

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

Ms Á Andrews
Mr S Ó Coinne
Mr N P Ó Catháin
Ms M Ní Mhóráin (resigned 3 February 2022)
Mr P M O'Doherty
Mr G P Adams
Mr S Mac Corraidh (resigned 7 October 2021)
Mr D Ua Bruadair
Mr P A Ó Mianáin
Ms P O'Hare (resigned 2 May 2021)
Dr P Ó Tiarnaigh
Mr T Rogan (appointed 7 October 2021)
Ms N Toman (appointed 6 January 2022)
Mr D Holder (appointed 7 October 2021)
Jacqueline Ni Fhearghusa (appointed 7 April 2022)

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 2022**

Structure, Governance & Management

Governing Document and Organisational Structure

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

Directors

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

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

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

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

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

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 19 to 31.

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 2022**

Structure, Governance & Management (Cont'd)

Accounting Officer

Mr C Mac Giolla Bhéin 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 2,435 (2021: 2,435). The number of sick days totalled 74 (2021: 118). Hence, the non-attendance rate was 3.02% (2021: 4.85%).

Personal Data Related Incidents

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

Risk management

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

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

Aims, Objectives and Activities

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

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

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2022**

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 2021/22

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 2021/22. It is the assessment of DE, who evaluate our Business Plan, that 30 out of 35 objectives were either achieved 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.

Business Plan Objective: Ensuring Continuity of Learning for Children and Young People During the Covid-19 Pandemic

- Impact of Covid-19 on the IM sector audited and reported upon. Business case submitted and additional funding secured.
- Research project initiated with Ulster University to assess impact of Covid on language acquisition.
- Representation on Engage Project Board, through which CnaG secured additional flexibility re Engage funding in the absence of IM teacher availability;
- Meetings with EA and CCEA regarding provision of and suitable translation of support materials.
- Presentation to EA cross-directorate IM group, to EA board and also to the Education Committee at the Stormont Assembly.
- Advocacy for the IM sector in all DE/EA groups pertaining to Covid-19, ensuring cognisance taken of the unique and specific needs of the sector.
- Advice, guidance and support provided to IM Principals in relation to Covid-19 in order to support Continuity of Learning.
- Meetings of the Irish-medium Learning Community and the IM Principals' Forum and training webinars and on site training organised and delivered, consisting of workshops that identify and disseminate examples of best practice and sharing resources, research and training suitable or recommended within the IM or immersion context with a particular emphasis on language recovery.
- Advice, support and guidance offered to IM schools when required via IM Link Officers and via CnaG website and social media and when appropriate, on site visits.

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2022**

Achievements and Performance 2021/22 (Cont'd)

- Dissemination of IM specific resources and contemporary research relating to blended learning etc in an immersion context.
- Attendance at relevant conferences, Trade Unions, Southern based education bodies etc. to learn from and advocate on behalf of IM sector.

Business Plan Objective: Improving the Wellbeing of Children and Young People, Including Supporting those who are Vulnerable or who have Special Educational Needs

- CnaG, in collaboration with DE, EA and other children's authorities, worked to shape and support educational policies with a view to improving the wellbeing of children and young people as outlined in the Children's Services Co-operation Act (NI) 2015.
- Continued advocacy for suitable SEN support for IM pupils with relevant bodies including the progression of plans to develop a regional network of IME LSCs.
- Successfully advocated for additional recognition of the particular needs of IME in the Framework for the Development of Special Education in Mainstream Schools.
- Regular meetings with NICCY, Childrens Law Centre and others regarding IME targets in Improvement Plan; Code of Practice and SEN Regulations submitted after lengthy consultation with sector; issue raised with political parties, external monitoring bodies, including Council of Europe and specific recommendations made by CoE to that end.
- Presentations made to the Underachievement Panel and explicit references to IME in the recommendations made by the panel.
- Representation secured for the Independent Review of SEN working group.

Business Plan Objective: Increasing Access and Improving the Learning Environment for all

- Continued to support DE in fulfilling its statutory duties to encourage and facilitate the development of Irish medium education.
- Continued to support DE in fulfilling its statutory duties to encourage and facilitate the development of integrated education.
- CnaG worked closely with Naiscoil na Seolta and NICIE who have launched the first IM Integrated provision in East Belfast.
- The accommodation needs of the IME sector were addressed by working closely with the Department's Investment and Infrastructure Directorate.
- Effective representation provided on behalf of IME sector on all relevant bodies/working groups/ committees/partnerships dealing with an extensive range of issues, including creation of new transport routes, active participation in the IM early Years' Working Group, on the Safeguarding working group, EdIS Programme Level Stakeholder Forum and other relevant working groups.
- Continued provision of advice and support services to schools, parents and communities wishing to develop or expand Irish-medium provision at (a) pre-school, (b) primary and (c) post-primary; Feasibility studies have begun in areas seeking to establish nursery, primary and post-primary provision.
- The needs of the sector were fully represented, in collaboration with other educational partners in the Area Plan Process and amendments made to EA-led plans to reflect specific needs of IME; Mitigations sought and gained in relation to Developing Schools proposal and the Sustainability Baseline Review.

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2022**

Achievements and Performance 2021/22 (Cont'd)

- Planning targets identified in the CnaG IME Sector Development Plan progressed throughout the year in adherence to the Strategic Area Plan and Annual Area Action Plan, working with schools, InaG, CCMS, FnaG, EA, and DE and other partners to deliver the area planning commitments identified in the Area Planning Action Plan.
- Continued to ensure that the IM sector is equipped with suitable education resources including online resources to enable it to deliver effectively an Irish Medium Immersion programme. CnaG engaged with DE, CCEA, C2K STAG, CATOC and An tÁisaonad advisory committee to seek to increase output of IM resources including online resources.
- CnaG have developed and delivered our own resources during this year, supporting well-being in IM context. These resources have been shared with schools and sectoral partners.
- Continued monitoring and implementation of the CnaG Development Support Plan for IM pre-school and Early Years' sector and strengthen the collaborative working relationship with Altram.
- Ensured provision of Early Years' Support Services and monitored progress of SLA between CnaG and Altram to ensure stated commitments are achieved, sought and gained extension to Altram's funding and working with DE to provide a more sustainable and long-term funding mechanism for Altram.

Business Plan Objective: Raising Standards and Tackling Underachievement to Ensure Learners get the Best Possible Education

- Supported the sharing of good practice through organisation of stakeholder groups and events. Such as, the Principals' Forum, annual conference, and IM learning community;
- Provided timely, high-quality advice and recommendations to DE on Irish-medium education particularly in relation to policy development, research and consultations;
- Assisted in the recruitment, training and continued development of governors of school settings at all levels in IME in conjunction with EA, including IME specific training.

Business Plan Objective: Developing the Education Workforce

- Worked with DE to reduce absence levels, the overall rate for the year was 3.02%, down from 4.85% the previous year;
- Worked with DE to implement the Managing Attendance Strategy for the Education Sector;
- During 2021/22, advocate for adequate numbers of teachers for IME to meet increasing demand. Advocacy ongoing with regards to teacher supply.
- Comhairle na Gaelscolaíochta also extensively lobbied the 'A Fair Start' panel, established to draw up recommendations to target educational underachievement. A number of specific recommendations related explicitly to IME and as a result, CnaG were invited to submit a business case to look at researching the needs of IME specifically in relation to:
 - Teacher provision
 - TPL with the IM sector

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2022**

Achievements and Performance 2021/22 (Cont'd)

- This Business case was also successful and we secured an additional £21,347 of funding to appoint a researcher from January to March to develop a report and make specific recommendations to address these two areas. We are now working with DE to establish the most appropriate way to bring these forward.
- Advice and guidance provided to Irish-medium principals on an ad hoc basis throughout the school year, regular meetings of the Principals' Forum, and dedicated space on CnaG website to share policies, guidance and support materials;
- Alongside termly principal forum meetings, we have also established a monthly meeting to allow principals to bring emerging issues to our attention

Business Plan Objective: Transforming the Education System to Ensure High Quality, Sustainable Education for the 21st Century

- Presented to and provided a detailed submission to the Independent Panel overseeing the Review of Education.
- Submission to DE & the Comptroller and Auditor General (C&AG) draft annual accounts in accordance with the Accounts Direction, Whole of Government Accounts (WGA) & Review of Financial Process consolidation pack and to prepare accounts with an unqualified audit opinion and within the timescales outlined by DE/ NIAO.
- Ensured full compliance with all required procedures and approval requirements in relation to the delegated limits set out in the Financial Memorandum, business cases, economic appraisals, Post Project Evaluations, consultancy and procurement regulations and policy and other relevant NICS regulations.
- Ensured that the pay remits align fully with public sector pay policy as detailed in relevant DoF guidance.
- Forecast provided of the 2021/22 cash requirement for the Spring Supplementary Estimates in line with the Department's timescale and ensure the total annual cash drawdown does not exceed the limit subsequently agreed at Spring Supplementary Estimates.
- Completed the office relocation to Áras na bhFál and have now fully furnished the office and put mitigations in place to create safe and healthy working environment.
- CnaG implemented recommendations emanating from Internal Audit Reports completed for the year 2020/21 and assisting IA with the audit plan for 2021/22.

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2022**

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 6 to 10. Funding levels have been confirmed at a similar level for the year ended 31 March 2023.

The results for the year are set out on pages 38 to 59. The charity returned net outgoing resources before actuarial movements of £128,425 for the year (2021 - £78,121). The results for the year are in line with budgets, the deficit in the year has arisen as a result of the pension fund service costs totalling £184k.

At 31 March 2022 the charity had total General Funds of £23,237 (2021 - £22,783) and total Restricted Funds of £23,805 (2021 - £13,684). In addition, at 31 March 2022 there was a deficit of £790,000 (2021 – £1,209,000) on the pension reserve as a result of actuarial losses.

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

At 31 March 2022 the charity held free reserves of £22,916 (2021 - £22,497) which represents approximately eight days' expenditure.

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

Payments to Suppliers

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

Plans for Future Periods

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

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

Employees

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

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2022**

Directors' Responsibility Statement

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

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

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

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reasonable assurance that:

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

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

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


**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2022**

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.

By order of the Board



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

MR G P ADAMS
Director

23 June 2022

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 2022**

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.

Mr C Mac Giolla Bhéin is the Accounting Officer. His relevant responsibilities as Accounting Officer include responsibility for the propriety and regularity of the finances for which he is 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 2022**

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	2021-22					2020-21				
	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	-	-	-	-	-	35-40	-	-	12	47-52
Mr C Mac Giolla Bhéin	55-60	-	-	17	72-77	15-20	-	-	6	21-26

On 1 December 2020 Mr C Mac Giolla Bhéin became CEO. Before then Ms M Thomasson was acting up CEO. The figures above are in relation to the period when acting as CEO.

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

The percentage change for the highest paid director was 1.1% (2021: 1.8%). Mrs M Thomasson was acting CEO to 1 December 20. Therefore, a pro rata calculation was required. The percentage change for the workforce was 3.8% (2021: 3.1%).

Median Earnings

The median earnings of CnaG work force is £39,795, the ratio between this and the earnings of the highest paid employee is 1.45. The ratio of the highest paid director to the interquartile range within the workforce was:

Year	25 th percentile pay ratio	Median pay ratio	75 th percentile pay ratio
2021/22	1.67:1	1.45:1	1.26:1

Core Exit Packages

There are no core exit packages for CnaG.

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.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2022

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.

Remuneration Policy

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

Staff Costs

	2022	2021
	£	£
Wages and salaries	375,781	362,076
Social Security costs	34,647	34,839
Pension costs	<u>185,494</u>	<u>129,946</u>
	<u>595,922</u>	<u>526,861</u>

Average Number of Persons Employed

	2022	2021
Number of staff	10	10

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 2021-22 the rates were as follows:

Band	Range	Contribution Rate
1	£0 - £15,000	5.5%
2	£15,001 - £23,000	5.8%
3	£23,001 - £38,400	6.5%
4	£38,401 - £46,600	6.8%
5	£46,601 - £92,300	8.5%
6	More than £92,300	10.5%

The employer contribution rate for 2021-22 was 19.5%.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2022

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

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

Audited Information

Employee	Accrued pension at pension age as at 31/3/22 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/22 £'000s	CETV at 31/3/21 £'000s	Real increase in CETV £'000s
Ms M Thomasson	-	-	-	17	-
Mr C Mac Giolla Bhéin	1.48	1.10	13	3	5

Mrs M Thomasson was acting CEO to 1 December 20. Therefore, no current year data. Mr C Mac Giolla Bhéin joined the scheme 1 December 2020. A pro rata calculation was required in the prior year.

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 2022**

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.



MR C MAC GIOLLA BHÉIN
Accounting Officer

23 June 2022

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

**GOVERNANCE STATEMENT
For the year ended 31 March 2022**

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

Public Benefit

The role of CnaG is to promote Irish-medium education (IME) and to perform a wide range of roles in facilitating the development of IME for the public benefit. IME brings additional public benefits relating to community development and empowerment, cultural tolerance and diversity, bilingualism and the associated benefits that come with that to name a few. Our vision is the establishment of a viable network of sustainable IME schools, from pre-school to secondary level delivering excellence in education, at the heart of developing language communities. This year has seen an overall growth in pupils entering Irish-medium Education, we did however see a drop in early years which we determine is a result of the pandemic and concern around home learning in an immersion model; -5.6% at pre-school, 1.7% at primary school level and 7.9% at post-primary level. The sector overall has grown by 1.2% this year and by 63% over the past ten years, which is even more impressive when we consider that enrolment figures in education generally have witnessed a steady decline during this same period. With the support of external funded sourced by us, we were able to implement a comprehensive marketing campaign during the enrolment period. Irish-medium education aims to ensure Irish-medium pupils achieve excellent educational outcomes as fluent, bilinguals in Irish and English with all the proven educational, cognitive and social benefits that arise from bilingualism. During the course of the year steps were taken to raise standards of education through the sector and to mitigate against the adverse impact of Covid-19. We delivered a specific DE funded project (Sealbhú) to this end. We also continued promoting the development of IM education and improving standards through access to and delivery of training and specialist advice for all levels i.e. pre-school, primary and post-primary. We received additional funding from DE to deliver outcomes associated with 'A Fair Start' relating to Teacher Professional Learning and Teacher Provision for IM sector.

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.

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

GOVERNANCE STATEMENT (Cont'd) **For the year ended 31 March 2022**

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

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

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

Board and Sub-Committees Structure

The Board of Directors has up to 14 non-executive members representing a variety of different stakeholder interests. The board meetings are held on Thursdays in the months of October, February, April and June when an additional Annual General meeting (AGM) is held. It held 4 meetings and an AGM in 2021/22.

Mr. Gerard P. Adams (DE Appointee) remained as Chairperson and Mr. Seosamh Ó Coinne (Foras na Gaeilge) as Deputy Chair.

Ciarán Mac Giolla Bhéin [CEO] was appointed on 1 December 2020. Ciarán has undergone the CEO training, provided by the Chief Executives Forum, which dealt with issues of Governance and accountability. During the year there have been a number of vacancies filled with a couple that remain vacant. Overall three new directors started and three directors left during the year.

Structure of CnaG's Board of Directors

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

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

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2022**

Current Board Members

Áine Andrews	Altram
Seosamh Ó Coinne	Fóras na Gaeilge
Pádraig Ó Mianáin	Parent
Niall Ó Catháin	Governor
Paul O'Doherty	CCMS
Vacant	COGG
Thomas Rogan	NI Colleges
Diarmaid Ua Bruadair	Post-primary
Vacant	Primary
Vacant	Preschool

CnaG are actively recruiting the positions above through our principals forum but they felt, given the difficult year, that it was difficult to do during covid. This will be revisited at next terms meeting.

Gerard P Adams	DE Appointment
Nuala Toman	DE Appointment
Padraig Ó Tiarnaigh	Comhairle na Gaelscolaíochta
Daniel Holder	Comhairle na Gaelscolaíochta

Changes in Membership during the year 2021/22:

Members who started during the year:

Daniel Holder	07/10/21
Thomas Rogan	07/10/21
Nuala Toman	06/01/22

Members who left during the year:

Pauline O'Hare	02/05/21
Seán Mac Corraídh	07/10/21
Muireann Ní Mhóráin	03/02/22

Non-quate Meetings:

There were no non-quate meetings.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2022**

Board Members' attendance during 2021/22

Name Date	15/04/21	24/06/21 AGM	24/06/21	07/10/21	03/02/212	Total X / 5
Seosamh Ó Coinne	1	1	1	1	1	5/5
Niall Ó Catháin	1	1	1	1	1	5/5
Muireann Ní Mhóráin	1	1	1	1	1	5/5
Áine Andrews	1	1	1	1	1	5/5
Diarmaid Ua Bruadair	1	1	1	1	1	5/5
Gerard P Adams	0	1	1	1	1	4/5
Seán Mac Corraidh	1	1	1	N/A	N/A	3/5
Pádraig Ó Mianáin	1	1	1	1	1	5/5
Pauline O'Hare	1	N/A	N/A	N/A	N/A	1/5
Pádraig Ó Tiarnaigh	1	1	1	1	1	5/5
Paul O'Doherty	N/A	0	0	1	0	1/4
Daniel Holder	N/A	N/A	N/A	0	0	0/2
Thomas Rogan	N/A	N/A	N/A	1	1	2/2
Nuala Toman	N/A	N/A	N/A	N/A	1	1/1
Total attendance	9	9	9	10	10	47/63

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2022**

Structure of Board Subcommittees



All sub-Committees terms of reference were formally reviewed by the Board in June 2017, they will be reviewed after June 2022, following our AGM.

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

GOVERNANCE STATEMENT (Cont'd) **For the year ended 31 March 2022**

Audit and Risk Management Committee (ARMC)

In accordance with its terms of reference the audit committee oversees financial reporting and the effectiveness of financial and regulatory compliance, controls and systems reporting. In addition, the committee monitors the effectiveness of CnaG's internal audit function and reviews its material findings. This committee met 3 times during 2021/22.

Education Subcommittee

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

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

This subcommittee has held 4 meetings during the year 2021/22 to carry out the aforementioned duties.

Development Subcommittee

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

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

The Development Subcommittee has held 4 meetings during the year 2021/22 to carry out the afore-mentioned duties. The Subcommittee plays an important role in monitoring and overseeing CnaG's involvement in Area Planning.

Finance, Administration and Personnel Subcommittee

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

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

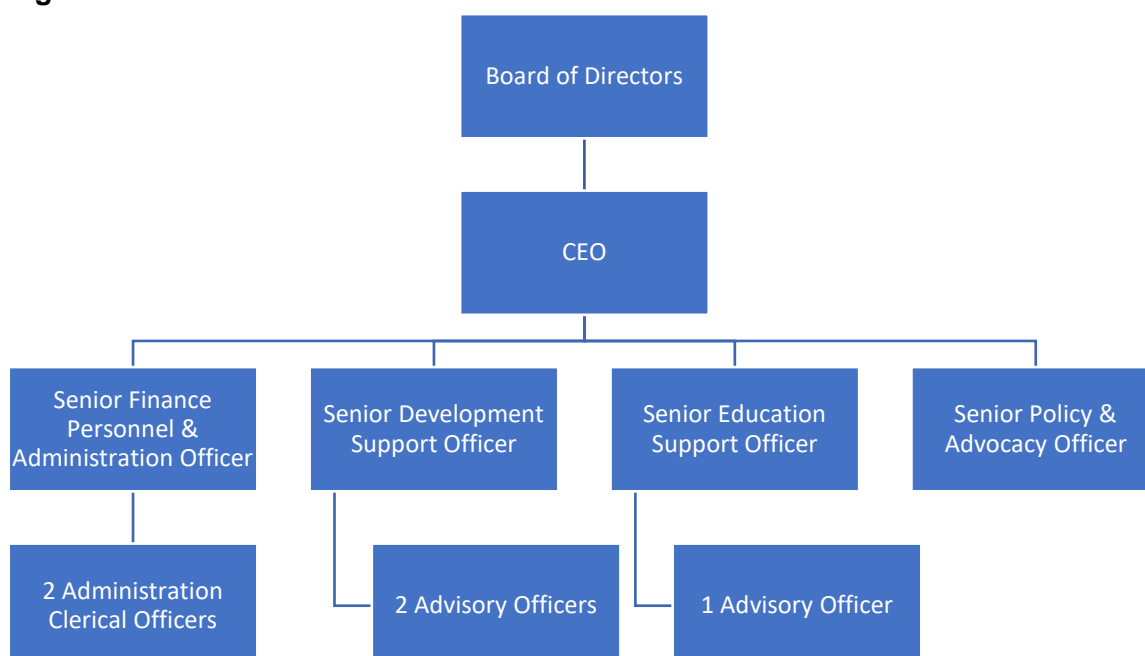
**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2022**

Role of the Accounting Officer/CEO and Senior Management Team

The CEO is the Accounting Officer for CnaG and is supported by the senior management team. The senior management team consists of, Chief Executive, Senior Corporate Services Officer, Senior Educational Support Officer, Senior Development Support Officer and Senior Policy and Advocacy Officer. Support and assistance is given to the Board of Directors in a number of ways.

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

Organisational Chart of Comhairle na Gaelscolaíochta 2021/22



Relationship between Board of Directors and Accounting Officer

The Accounting Officer reports during the year to the Board of Directors. There are also informal arrangements in place which allow further reporting, if required. The Accounting Officer of CnaG is also responsible to the Minister of Education through their permanent secretary and to the Northern Ireland legislative Assembly for the propriety and regularity of use of all resources voted by the Assembly for educational and related purposes. In 2021/22 the Chair of CnaG or Deputy Chair along with the CEO & Accounting Officer, Senior Corporate Services Officer met with the Permanent Secretary (DE) for Governance and Accountability Review meetings twice in May and November 2021.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2022**

Compliance with Corporate Performance Code

I can confirm, throughout 2021/22, CnaG continued to comply with the Corporate Performance Code.

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 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.

Assessment of Board Performance

The Board carried out a self-assessment Board Effectiveness Review back in April 2019. The review gauged the level of effectiveness of Board members in a range of areas and recorded their self-assessment of their performance. The exercise was not repeated and will be revived during 2022/23.

Other methods to assess ongoing effectiveness of the Board include:

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

Attendance carried out in 2021/22

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

Board Meetings:

Meeting dates	15/04/21	24/06/21 AGM	24/06/21	07/10/21	03/02/22
Number of directors present	9	9	9	10	10

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2022**

Attendance carried out in 2021/22 (Cont'd)

Development Sub-Committee:

Directors - Dates	16/06/21	22/09/21	19/01/22	31/03/22
N Ó Catháin	1	1	1	
Á Andrews	0	1	1	
P Ó Mianáin	1	1	1	
Paul O'Doherty	N/A	1	1	

Education Sub-Committee:

Directors - Dates	07/06/21	21/09/21	19/01/22	15/03/22
G Mac Ádhaimh	1	1	0	0
S Mac Corraidh	1	N/A	N/A	N/A
D Ua Bruadair	0	0	1	1
Á Andrews	1	1	1	1
T Rogan	N/A	1	1	0

Finance, Administration and Personnel Sub-Committee:

Directors - Dates	10/06/21	23/09/21	20/01/22	24/03/22
G Mac Ádhaimh	1	1	0	0
S Ó Coinne	0	1	1	1
M Ní Mhuireann	0	1	1	N/A
Niall Ó Cathain	1	0	1	1

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2022**

Attendance carried out in 2021/22 (Cont'd)

Audit and Risk Management Committee:

Directors - Dates	24/06/21	23/09/21	24/03/22
G Mac Ádhaimh	1	1	0
S Ó Coinne	1	1	1
M Ní Mhuireann	1	1	N/A
P O'Doherty	1	0	0

Review of Board and Committee Agendas and Meeting Schedule

As in the previous year the Board agreed a timetable for Board meetings throughout the year whereby each committee would meet two weeks in advance of each full Board Meeting. The Board and Sub-Committees had reviewed their standing agendas to ensure consistency of approach, concentration on key issues and proper consideration of potential conflicts of interests at all meetings. The Board had agreed previously to restructure their meetings to full Board Meetings 4 times per year plus the AGM.

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.

No actions were required under these provisions in the year 2021/22.

During the course of the year, the Chair was pleased about attendance levels and did not note any significant attendance issues. The use of zoom offered higher attendance levels compared to previous years. All board members remain committed to their roles on the Board and wish to continue in that capacity.

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

GOVERNANCE STATEMENT (Cont'd) **For the year ended 31 March 2022**

Individual appraisals of board members:

The Chair had difficulties in arranging the DE appointed member's appraisal as she had resigned in Dec 2020. In addition, the Chair of the Board had difficulties in arranging board member appraisals on account of the COVID-19 crisis and as the Board membership had not changed materially from the previous appraisals. In light of new appointments and changing circumstances re Covid, the Chair will undertake an annual appraisal of the non-DE appointed members. Board members will continue to be subject to ongoing performance appraisal, with a formal assessment being completed by the Chair after the AGM and prior to any re-appointment of individual members taking place.

Range and quality of data used by the Board.

The range and quality of the data received by the Board in 2021/22 was as follows:

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

Board assessment and scrutiny at board and subcommittee level ensures that the quantity and quality of data is broadly in line with the needs of the Board which can be amended at the request of the Board. The data provided to the Board during the 2021/22 year was routinely and formally assessed and scrutinised at each board and committee meeting. Comments on quality and quantity, where appropriate, were reflected in board meeting minutes. Further assurances were also sought from the Audit and Risk Management Committee and from CnaG's Internal Auditors. CnaG's Chair, the Senior Support Services Officer also attended Governance and Accountability meetings in 2021/22 along with the CEO/Accounting Officer.

Ministerial Directions

No Ministerial Directions were issued in 2021/22.

Audit and Risk Management Committee.

During 2021/22 the Audit and Risk Management Committee with 4 members held 3 meetings. The annual audit for 2021/22 was agreed in June 2021 and initiated in September 2021.

Corporate Risk Register 2021/22

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

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2022**

Internal Control and Upcoming Risks Identified

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

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

New Risks

The CRR has been reviewed during 2021/22 by the Board and by Senior Managers. The CRR is reviewed 3 times a year, following Internal Audit meetings. The latest risks recognised haven't changed significantly from the previous period but new emerging risks identified as followed:

- 1) Managing the safe and efficient return to office-based working
- 2) Decrease in our core-budget impacting on our ability to deliver on our aims and objectives as identified in our Business Plan
- 3) Failure to retain and recruit appropriate and competent staff within the organisation as we emerge post-covid

In total, we have 6 ongoing issues on our CRR.

Internal Audit Reports

On the basis of the Internal Audit work undertaken within the organisation, and the individual opinion provided for each assignment, the Head of Internal Audit considers that an overall Satisfactory opinion is appropriate for CnaG for 2021/22 and was able to provide a 'Satisfactory' 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.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2022**

Lapses in Protective Security

There were no instances of such lapses in year 2021/22.

The aim of this statement is to ensure that information is provided as to how governance within CnaG has worked during 2021/22. CnaG will continue to ensure that it adheres to organisational needs and governance guidelines throughout 2021/22.

Government Funding Database

With regard to the Government Funding Database, the requirements of Finance letter FD (DFP) 17/05 have been adhered to, including that data input is complete and accurate, that the database was consulted prior to funding being approved in order to protect against fraud or duplicate claims and that awards and payments were recorded in a timely manner and that due regard was given to the application of standards set out in 'Best Practice in Governance and Finance in the Voluntary and Community Sector Manual', as referred to in FD (DFP) 17/05, and application of the principles set out in the 'Code of Practice for Reducing Bureaucracy in Grant Funding to the Voluntary and Community Sector', as referred to in DAO (DFP) 08/15.



MR C MAC GIOLLA BHÉIN
Accounting Officer

23 June 2022

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 2022 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 2022 and of its incoming resources and application of resources, including its income and expenditure, and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON REGULARITY

In our opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in the regard.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

OPINION ON OTHER MATTERS

In our opinion:

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF DIRECTORS

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

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



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

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

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

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

AUDIT RESPONSE TO RISKS IDENTIFIED

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

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

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

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

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



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

USE OF OUR REPORT

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

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

23 June 2022

Mr Nigel Moore FCA
(Senior Statutory Auditor)
For and on behalf
GM^oG 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 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from					
Donations and legacies	3	620,090	15,000	635,090	629,000
Investment income	4	(25,000)	-	(25,000)	(16,000)
Charitable activities	5	-	260,653	260,653	150,000
Other income	6	-	-	-	<u>26,317</u>
Total income		<u>595,090</u>	<u>275,653</u>	<u>870,743</u>	<u>789,317</u>
Expenditure on					
Charitable activities	7	<u>733,636</u>	<u>265,532</u>	<u>999,168</u>	<u>867,438</u>
Total expenditure		<u>733,636</u>	<u>265,532</u>	<u>999,168</u>	<u>867,438</u>
Net (expenditure)/income before other gains and losses	10	(138,546)	10,121	(128,425)	(78,121)
Actuarial gain/(loss) in respect of defined benefit pension scheme	13	<u>558,000</u>	-	<u>558,000</u>	<u>(392,000)</u>
Net movement in funds		419,454	10,121	429,575	(470,121)
Reconciliation of funds					
Total funds at 1 April 2021		<u>(1,186,217)</u>	<u>13,684</u>	<u>(1,172,533)</u>	<u>(702,412)</u>
Total funds at 31 March 2022	18/19	<u>(766,763)</u>	<u>23,805</u>	<u>(742,958)</u>	<u>(1,172,533)</u>

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

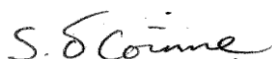
The notes on pages 41 to 59 form part of these financial statements

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

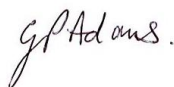
**BALANCE SHEET
As at 31 March 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	14	24,126	13,970
CURRENT ASSETS			
Debtors	15	8,743	8,407
Cash at bank and in hand		<u>86,966</u>	<u>44,728</u>
		95,709	53,135
CREDITORS: Amounts falling due within one year	16	<u>(72,793)</u>	<u>(30,638)</u>
NET CURRENT ASSETS		<u>22,916</u>	<u>22,497</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		47,042	36,467
DEFINED BENEFIT PENSION SCHEME LIABILITY	13	<u>(790,000)</u>	<u>(1,209,000)</u>
NET LIABILITIES		<u>(742,958)</u>	<u>(1,172,533)</u>
CHARITY FUNDS			
Restricted income funds	18	<u>23,805</u>	<u>13,684</u>
Unrestricted funds:-			
Unrestricted funds excluding pension liability		23,237	22,783
Pension Reserve		<u>(790,000)</u>	<u>(1,209,000)</u>
Total unrestricted income funds	19	<u>(766,763)</u>	<u>(1,186,217)</u>
TOTAL FUNDS		<u>(742,958)</u>	<u>(1,172,533)</u>

These financial statements were approved and authorised for issue by the directors on 23 June 2022 and were signed on their behalf by:



MR S Ó COINNE
Director



MR G P ADAMS
Director

Company Registration Number – NI039115

The notes on pages 41 to 59 form part of these financial statements

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

**STATEMENT OF CASH FLOWS
For the year ended 31 March 2022**

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash used in operating activities	27	<u>57,336</u>	<u>12,745</u>
Cash flows from investing activities:			
Interest receivable		-	-
Purchase of property, plant and equipment		<u>(15,098)</u>	<u>(3,408)</u>
Net cash used in investing activities		<u>(15,098)</u>	<u>(3,408)</u>
Change in cash and cash equivalents in the year		42,238	9,337
Cash and cash equivalents brought forward		<u>44,728</u>	<u>35,391</u>
Cash and cash equivalents carried forward	28	<u>86,966</u>	<u>44,728</u>

The notes on pages 41 to 59 form part of these financial statements

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022**

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 2022**

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 2022**

2. ACCOUNTING POLICIES (Cont'd)

(ii) Governance costs

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

Operating leases

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

Employee Benefits

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

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

Tangible fixed assets

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

Fixtures, fittings and equipment - 25% straight line

Fund accounting

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

(i) Restricted income funds

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

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 2022**

2. ACCOUNTING POLICIES (Cont'd)

Provisions for liabilities

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

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

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

Judgements and key sources of estimation uncertainty

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations	90	-	90	-
Department of Education	<u>620,000</u>	<u>15,000</u>	<u>635,000</u>	<u>629,000</u>
	<u>620,090</u>	<u>15,000</u>	<u>635,090</u>	<u>629,000</u>

During the year £635,000 was received from Department of Education. In 2021, £617,000 of the income from donations and legacies was unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank interest receivable	-	-	-	-
Other finance income	<u>(25,000)</u>	<u>-</u>	<u>(25,000)</u>	<u>(16,000)</u>
	<u>(25,000)</u>	<u>-</u>	<u>(25,000)</u>	<u>(16,000)</u>

In 2021, all of the investment income was unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Grants receivable				
Altram	-	-	-	-
Gaelscolaiochta	-	30,000	30,000	-
Department of Education	<u>-</u>	<u>230,653</u>	<u>230,653</u>	<u>150,000</u>
	<u>-</u>	<u>260,653</u>	<u>260,653</u>	<u>150,000</u>

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

In 2021, 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 2022**

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Department for Communities	-	-	-	26,317
Department of Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,317</u>

The charity received reimbursement during the prior year from the Department for Communities for a seconded employee.

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2022 £	Depreciation 2022 £	Other Costs £	Total 2022 £	Total 2021 £
Promotion of Irish-Medium Education	595,922	4,942	387,404	988,268	856,374
Expenditure on governance	<u>-</u>	<u>-</u>	<u>10,900</u>	<u>10,900</u>	<u>11,064</u>
	<u>595,922</u>	<u>4,942</u>	<u>398,304</u>	<u>999,168</u>	<u>867,438</u>

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Audit and accountancy fees	7,795	-	7,795	8,060
Internal audit	3,105	-	3,105	3,004
Directors' travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>10,900</u>	<u>-</u>	<u>10,900</u>	<u>11,064</u>

9. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Programmes	691,918	265,532	957,450	833,384
Support costs	<u>30,818</u>	<u>-</u>	<u>30,818</u>	<u>22,990</u>
	<u>722,736</u>	<u>265,532</u>	<u>988,268</u>	<u>856,374</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

10. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Depreciation	4,942	1,015
Auditors remuneration:		
- audit of the financial statements	6,000	6,000
- other services	1,795	2,060
Internal audit	3,105	3,004
Operating lease costs:		
- other assets	<u>23,000</u>	<u>35,664</u>

11. STAFF COSTS

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	375,781	362,076
Social security costs	34,647	34,839
Pension costs	<u>185,494</u>	<u>129,946</u>
	<u>595,922</u>	<u>526,861</u>

The average monthly number of employees was 10 (2021 - 10) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2022	2021
Number of staff	<u>10</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration in respect of key management personnel was £55,876 during the year.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

12. DIRECTORS' REMUNERATION

The Directors received no remuneration during the year.

No Directors (2022 – nil) were reimbursed for travel costs during the year (2021 – nil).

13. PENSIONS

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

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

Contributions for the Accounting Period ended 31 March 2023

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 2023 of £72,000.

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

Assumptions

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

Principal Financial Assumptions (% per annum)

	31 March 2022	31 March 2021
Discount rate	2.7	2.1
CPI price inflation	2.9	2.7
Pension increases	2.9	2.7
Pension accounts revaluation date	2.9	2.7
Salary increases	4.4	4.2

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2021**

13. PENSIONS (Cont'd)

Mortality Assumptions

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

Post Retirement Mortality (retirement in normal health)	31 March 2022	31 March 2021
Males		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	21.8	21.9
Member aged 45 at accounting date	23.2	23.3
Females		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	25.0	25.1
Member aged 45 at accounting date	26.4	26.5

Commutation

31 March 2022

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

13. PENSIONS (Cont'd)

31 March 2021

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

Asset Allocation

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

	Asset split at 31 March 2022 (%)	Asset split at 31 March 2021 (%)
Equities	42.9	46.3
Property	10.0	8.9
Government Bonds	24.7	23.6
Corporate Bonds	2.2	12.1
Multi Asset Credit	13.1	0.0
Cash	4.0	5.3
Other	3.1	3.8
Total	<u>100</u>	<u>100</u>

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2022 £M's	Value as at 31 March 2021 £M's
Fair value of assets	2.840	2.585
Present value of funded liabilities	(3.630)	(3.794)
Present value of unfunded liabilities	<u>0.000</u>	<u>0.000</u>
Pension liability recognised on the Balance Sheet	<u>(0.790)</u>	<u>(1.209)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2022 £M's	Period Ended 31 March 2021 £M's
Analysis of the SOFA Charge		
Current service cost	0.184	0.130
Past service cost	0.000	0.000
Interest cost	0.025	0.016
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.209</u>	<u>0.146</u>
Opening present value of liabilities	3.794	2.807
Current service cost	0.184	0.130
Interest cost	0.080	0.064
Contributions by participants	0.025	0.024
Actuarial (gains)/losses on liabilities	(0.418)	0.804
Net benefits paid out of the fund	(0.035)	(0.035)
Past service cost	<u>0.000</u>	<u>0.000</u>
Closing value of liabilities	<u>3.630</u>	<u>3.794</u>

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2022 £M's	Period Ended 31 March 2021 £M's
Opening fair value of assets	2.585	2.067
Expected return on assets	0.055	0.048
Actuarial gains on assets	0.140	0.412
Contributions by the employer	0.070	0.069
Contributions by participants	0.025	0.024
Net benefits paid out	<u>(0.035)</u>	<u>(0.035)</u>
Closing fair value of assets	<u>2.840</u>	<u>2.585</u>
Actual Return on Assets		
Expected return on assets	0.055	0.048
Actuarial gain on assets	<u>0.140</u>	<u>0.412</u>
Actual return on assets	<u>0.195</u>	<u>0.460</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

13. PENSIONS (Cont'd)

	Period Ended 31 March 2022 £M's	Period Ended 31 March 2021 £M's
Analysis of Amounts Recognised in the SOFA		
Asset gains arising during the period	0.140	0.412
Liability gains/(losses) arising during the period	<u>0.418</u>	<u>(0.804)</u>
Total actuarial gains/(losses)	<u>0.558</u>	<u>(0.392)</u>
History of Experience Gains and Losses		
Experience gains on assets	0.140	0.412
Percentage of assets	4.9%	15.9%
Experience gains/(losses) on liabilities	0.418	(0.804)
Percentage of the present value of the liabilities	11.5%	21.2%

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

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2021	32,962
Additions	15,098
Disposals	<u>(341)</u>
At 31 March 2022	<u>47,719</u>
Depreciation	
At 1 April 2021	18,992
Charge for the year	4,942
Depreciation on disposals	<u>(341)</u>
At 31 March 2022	<u>23,593</u>
Net Book Value	
At 31 March 2022	<u>24,126</u>
At 31 March 2021	<u>13,970</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

15. DEBTORS

	2022	2021
	£	£
Prepayments and accrued income	<u>8,743</u>	<u>8,407</u>

16. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>72,793</u>	<u>30,638</u>

17. COMMITMENTS UNDER OPERATING LEASES

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

	2022		2021	
	Land and Buildings	Other items	Land and Buildings	Other items
	£	£	£	£
Expiry Date:				
Within 1 year	23,000	-	23,000	-
Within 1 to 5 years	<u>63,250</u>	<u>-</u>	<u>86,250</u>	<u>-</u>
	<u>86,250</u>	<u>-</u>	<u>109,250</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 2022**

18. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2021 £	Incoming Resources £	Outgoing Resources £	Transfers to/(from)	Balance at 31 Mar 2022 £
Department of Education - Capital grant	13,684	15,000	(4,942)	-	23,742
Foras na Gaeilge	-	30,000	(29,937)	-	63
Department of Education – Irish- medium Pre-schools	-	150,000	(150,000)	-	-
Department of Education – Irish- medium Language Acquisition: Impact of COVID on Learning	-	70,000	(70,000)	-	-
Department of Education – Irish Medium Fair Start Funding	-	<u>10,653</u>	<u>(10,653)</u>	-	-
	<u>13,684</u>	<u>275,653</u>	<u>(265,532)</u>	-	<u>23,805</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers to/(from) £	Balance at 31 Mar 2022 £
General Funds	22,783	620,090	(619,636)	-	-	23,237
Pension Reserve	<u>(1,209,000)</u>	<u>(25,000)</u>	<u>(114,000)</u>	<u>558,000</u>	<u>-</u>	<u>(790,000)</u>
	<u>(1,186,217)</u>	<u>595,090</u>	<u>(733,636)</u>	<u>558,000</u>	<u>=</u>	<u>(766,763)</u>

20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 18)

(a) Department of Education – Capital Grant

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

(b) Foras na Gaeilge

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

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

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

(d) Department of Education – Irish-medium Language Acquisition: Impact of COVID on Learning

The Department of Education offered funding to mitigate loss of language acquisition experienced by Irish-Medium pupils during the COVID-19 pandemic.

(e) 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 2022**

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

(ii) Unrestricted Funds (Note 19)

(a) General Fund

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

(b) Pension Reserve

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

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Liability £	Total £
Restricted Income Funds	24,126	(321)	-	23,805
General Funds	-	23,237	-	23,237
Pension Reserve	-	-	<u>(790,000)</u>	<u>(790,000)</u>
Total Funds	<u>24,126</u>	<u>22,916</u>	<u>(790,000)</u>	<u>(742,958)</u>

22. RELATED PARTY TRANSACTIONS

The charity receives its core funding from the Department of Education, the sponsoring department of the charity. The amount receivable in the year was £865,653 (2021 - £779,000).

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

23. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2021 – £nil). There were no cash losses written off during the year (2021 - £nil).

24. CONTINGENCIES

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

25. LIABILITY OF MEMBERS

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

26. EVENTS AFTER THE REPORTING PERIOD

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

The Accounting Officer authorised these financial statements for issue on 23 June 2022.

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

	2022	2021
	£	£
Net expenditure for the year	(128,425)	(78,121)
Adjustment for:		
Depreciation charges	4,942	1,015
Interest payable	25,000	16,000
(Increase)/decrease in debtors	(336)	11,942
Increase in creditors	42,155	471
Loss on disposal of fixed assets	-	438
Pension service cost in excess of contributions	<u>114,000</u>	<u>61,000</u>
Net cash provided by operating activities	<u><u>57,336</u></u>	<u><u>12,745</u></u>

28. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	<u><u>86,966</u></u>	<u><u>44,728</u></u>

The charity had no net debt during the year.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2022**

29. 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

	2022	2021
	£	£
Income		
Income from:		
Donations and legacies	90	-
Investment income	(25,000)	(16,000)
Charitable activities	260,653	150,000
Other income	<u>-</u>	<u>26,317</u>
Total income	<u>235,743</u>	<u>160,317</u>
Expenditure on:		
Charitable activities	<u>999,168</u>	<u>867,438</u>
Total expenditure	<u>999,168</u>	<u>867,438</u>
Net expenditure	(763,425)	(707,121)
Actuarial gains/(losses)	<u>558,000</u>	<u>(392,000)</u>
Amount transferred to reserves	<u>(205,425)</u>	<u>(1,099,121)</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	(1,172,533)	(702,412)
Grant in aid received in the year	635,000	629,000
Amount transferred to reserves	<u>(205,425)</u>	<u>(1,099,121)</u>
Balance at 31 March 2022	<u>(742,958)</u>	<u>(1,172,533)</u>

