



# Comhairle na Gaelscolaíochta

Annual Report and Accounts  
for the year ended 31 March 2019

18/19



COMHAIRLE  
NA GAELSCOLAÍOCHTA

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

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

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity Registration Number</b>	NIC105808
<b>Company Registration Number</b>	NI039115
<b>Registered Office and Operational Address</b>	Teach an Gheata Thiar 4 Sráid na Banríona Béal Feirste BT1 6ED
<b>Board of Directors on the date the Annual Report was approved</b>	Ms Á Andrews Mr S Ó Coinne Mr N P Ó Catháin Mr M Crudden (resigned 7 August 2018) Ms M Ní Mhóráin Mr G P Adams Mr S Mac Corraidh Ms A McCrudden Ms M Ní Dhochartaigh Mr D Ua Bruadair Ms A M Uí Néill Mr P A Ó Mianáin Ms P O'Hare Mr N Comer (resigned 20 February 2019) Ms G M McGrath (appointed 4 October 2018)
<b>Chief Executive Officer</b>	Mr L Ó Flannagáin
<b>Independent Auditor</b>	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
<b>Bankers</b>	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB
<b>Solicitors</b>	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 2019**

I am pleased to present the 2018/19 Annual Report of Comhairle na Gaelscolaíochta. It is very pleasing to report that Comhairle na Gaelscolaíochta has had a very successful year delivering on the great majority of its key business objectives and in particular seeing growth in the sector again outperforming the targeted levels of progress. This year has also seen the successful completion of a major organisation re-structuring exercise, which included the release of three members of staff, under the NICS Voluntary Exit Scheme and the establishment of a new Senior Management tier.

Throughout the year the Comhairle has worked closely with its strategic partners, particularly Iontaobhas na Gaelscolaíochta, Foras na Gaeilge, Altram 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 growth of over 5% in the IME school population this year. We continued also to work closely with our strategic partners of the Council for Catholic Maintained Schools (CCMS) in the development of Irish-medium (IM) units and schools and other partners such as the NI Council for Integrated Education (NICIE), Education Authority (EA) and Department of Education (DE) in the overall Area Planning Process to ensure the voice of Irish-medium schools is heard and is effective.

This year's growth in children attending IME included a growth of 8.9% in those transferring to Post-Primary IME and this 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. The growth rate for IM education is a great testament to the hard work of all those at CnaG but most importantly all the volunteer parents, governors, principals and teachers at our schools and Naíscóils.

Finally I would like to thank all the voluntary directors of Comhairle na Gaelscolaíochta for their willingness to give freely of their time and expertise on the Board. I would also like to thank sincerely the hard-working and committed staff of Comhairle na Gaelscolaíochta for all their efforts in delivering on the Comhairle's aims and objectives, assisting the development of our sector and improving the lives and prospects for our children and our language.

L Ó FLANNAGÁIN  
Chief Executive Officer

20 JUNE 2019

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

**REPORT OF THE DIRECTORS  
For the year ended 31 March 2019**

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 2019. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

**Reference and Administrative Details**

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

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

The responsibility for day to day management of the charitable company has been delegated to the Chief Executive Officer, Mr L Ó Flannagáin.

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

Ms Á Andrews  
Mr S Ó Coinne  
Mr N P Ó Catháin  
Mr M Crudden (resigned 7 August 2018)  
Ms M Ní Mhóráin  
Mr G P Adams  
Mr S Mac Corraidh  
Ms A McCrudden  
Ms M Ní Dhochartaigh  
Mr D Ua Bruadair  
Ms A M Uí Néill  
Mr N Comer (resigned 20 February 2019)  
Ms G M McGrath (appointed 4 October 2018)

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 2019**

**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 3.

Further information on the recruitment and appointment of new Directors and the organisational structure is included in the Governance Statement on pages 15 to 26.

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 2019**

**Structure, Governance & Management (Cont'd)**

***Accounting Officer***

Mr L Ó Flannagáin was Accounting Officer during the period of these financial statements.

***Sickness Absence Data***

In 2018/19 the 8 members of staff employed at the end of the year had 63 days of sick leave between them which averages out at 8.37 days per year.

These 8 members had a total of 1,381 potential working days which equates to a 4.56% rate of sickness.

However, if all the staff who worked during the year were included the total of potential working days would have been 2,361 with 183 sick days. This would have produced the greater sickness rate of 7.69%.

***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 15 to 26.

***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 2019**

**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 2018/19**

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 2018/19. A very significant achievement within the organisation was the implementation of the organisation re-structuring exercise within the year, in completion of the final outstanding recommendations of the 2015 Deloitte Governance and Management review.

**Business Plan Objective: Raising Standards for all**

- Completion of delivery of NVQ 3 and 5 courses in Early Years for Naíscoil staff.
- Early Years Conference on Management and Governance for Committee members, in conjunction with Altram;
- Bursary scheme provided, for Early Years linguistic improvement;
- Facilitation of new IM Learning Community;
- Chairmanship of CATOC (umbrella group for IM organisations);
- IME input provided to LMS review and other consultations;
- Training opportunities provided to Board of Governors.

**Business Plan Objective: Closing the Performance Gap, Increasing Access and Equality**

- SEN in IME raised with DE, EA, CCEA on ongoing basis.
- Worked with EP/CYPS to develop network of Learning Support Centres – 2 Resourced Provision Centres agreed;
- Access to IME increased. Overall 5.4% increase in the sector, 4.7% at Primary level, and 8.9% at Post-Primary;
- Engagement with Area Planning Process at all levels;

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

**REPORT OF THE DIRECTORS (Cont'd)  
For the year ended 31 March 2019**

**Achievements and Performance 2018/19 (Cont'd)**

- Chairmanship of IM Steering Group of Online Learning and representation of IM interests on C2K contract development;
- Worked throughout the year with IMLC Leaders' Group towards schools improvement;
- Ongoing work to support schools with accommodation problems, delivering and developing Development Proposals where appropriate and development of Derry City IME plan.

**Business Plan Objective: Developing the IM Education Workforce**

- Delivery of the IME Bursary Scheme with EA to provide improved linguistic skills at all levels of sector, with full take-up;
- Ongoing work with schools and DE to improve provision of Post-Primary teachers with specialist subjects;
- Provision of networks for joint learning and development of best practice through IMLC and Fóram na bPríomhoidí (*The Principal's Forum*).

**Business Plan Objective: Improving the Learning Environment**

- Worked with DE Investment and Infrastructure Directorate to improve accommodation at various schools and advocate on behalf of schools with accommodation needs;
- Provision and promotion of Plan for Derry City IME accommodation improvement;
- Representation of Sector in work streams associated with the development of new C2K online services contract.

**Business Plan Objective: Delivery of high quality services**

- Maintenance of high levels of financial management and governance throughout the year;
- Annual reports and Accounting certified and published on timely basis;
- Annual activities of organisation achieved within existing budgets;
- Delivery of organisational structure resulting in improved Senior Management team structure.

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

**REPORT OF THE DIRECTORS (Cont'd)  
For the year ended 31 March 2019**

**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 and 7. The charity does not envisage a significant reduction in funding for the incoming financial year, final grant levels have been approved. The Department of Education have provided indicative figures for the period to 31 March 2020 for planning and management purposes.

The results for the year are set out on pages 31 to 51. The charity returned net outgoing resources before actuarial movements of £93,358 for the year (2018 - £49,318). The results for the year are in line with budgets, and include a pension charge of £79,000 in relation to past service costs.

The deficit in the year has arisen as a result of the pension fund service cost for the year.

At 31 March 2019 the charity had total General Funds of £24,884 (2018 - £26,831) and total Restricted Funds of £81 (2018 - £492). At 31 March 2019 the charity also had a deficit of £280,000 (2018 – £279,000 deficit) on its 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 2019 the charity held free reserves of £23,686 (2018 - £26,006) which represents approximately ten 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 2019**

**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 2019**

**Statement of Disclosure of Information to Auditor**

In so far as the Directors, who held office at the date of approval of these financial statements, are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**Taxation Status**

The company is recognised as a charity by HM Revenue & Customs. Accordingly, the company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

By order of the Board

**Registered Office:**  
Teach an Gheata Thiar  
4 Sráid na Banríona  
Béal Feirste  
BT1 6ED

Mr S Ó COINNE  
Director

20 JUNE 2019

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 2019**

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 L Ó Flannagáin is Accounting Officer. His relevant responsibilities as Accounting Officer, including his 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 and Personnel, 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 2019**

**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	2018-19					2017-18				
	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000
Mr L Ó Flannagáin	50-55	-	-	17	50-55	55-60	-	-	-	55-60

\* 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.

During the prior year Mr L Ó Flannagáin provided services to the charitable company as an interim CEO. He was not an employee of the charitable company in 2017-18 and did not accrue any pension benefits.

**Median Earnings**

The median earnings of CnaG work force is £31,969, the ratio between this and the earnings of the highest paid employee is 1.65.

**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.

**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.

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

**REMUNERATION REPORT (Cont'd)**  
**For the year ended 31 March 2019**

**Staff Costs**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	489,945	334,153
Social Security costs	38,978	33,421
Pension costs	<u>232,069</u>	<u>102,580</u>
	<u>760,992</u>	<u>470,154</u>

During the year CNaG made three Non – Teaching voluntary Exit payments totalling £188,584, which are included in the amounts above.

**Average Number of Persons Employed**

	<b>2019</b>	<b>2018</b>
Number of staff	11	12

**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 2018-19 the rates were as follows:

<b>Band</b>	<b>Range</b>	<b>Contribution Rate</b>
1	£0 - £14,100	5.5%
2	£14,101 - £21,500	5.8%
3	£21,501 - £35,900	6.5%
4	£35,901 - £43,400	6.8%
5	£43,401 - £85,800	8.5%
6	More than £85,800	10.5%

The employer contribution rate for 2018-19 was 19%.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80<sup>th</sup> of the employee's final year pensionable pay for each year of service and an automatic tax free lump sum of three times their pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60<sup>th</sup> of final pensionable pay for each year of service but with no automatic lump sum (members can choose to give up some of their pension to provide a lump sum). Additional Voluntary Contributions (AVC) can be paid through the NILGOSC in-house AVC provider, Prudential.

Further details about the NILGOSC pension scheme can be found at the website [www.nilgosc.org.uk](http://www.nilgosc.org.uk) and note 13 to the financial statements.



**COMHAIRLE NA GAELSCOLAÍOCHTA  
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**REMUNERATION REPORT (Cont'd)  
For the year ended 31 March 2019**

***Audited Information***

Employee	Accrued pension at pension age as at 31/3/19 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/19 £'000s	CETV at 31/3/18 £'000s	Real increase in CETV £'000s
Mr L Ó Flannagáin	1.05	1.05	17	-	13

***Cash Equivalent Transfer Values***

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

***Real Increase in CETV***

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

MR L Ó FLANNAGÁIN  
Accounting Officer

20 JUNE 2019

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

**GOVERNANCE STATEMENT  
For the year ended 31 March 2019**

**ANNUAL GOVERNANCE STATEMENT 2018-19**

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 4 April 2017. The constitution of CnaG is set out in its 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. This year has seen an overall growth in pupils entering Irish-medium Education of 5.4% with 4.7% in those in attendance at primary school level and 8.7% in those in attendance at secondary school level. Irish-medium education aims to ensure Irish-medium pupils achieve excellent educational outcomes as fluent, bi-linguals 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, promoting the development of IM education and improve standards through access to training and specialist advice for all levels i.e. pre-school, primary and post-primary.

**Deloitte Review**

The year 2018/19 saw the final aspects of the recommendations from 2015 Deloitte review of organisation and governance arrangements. The May 2018 Internal Audit of Governance in the organisation was satisfactory and the organisation was taken out of the "special measures" working arrangements that had been in place. During the course of 2018/19 the organisational restructure was also concluded thus completing all outstanding recommendations.

**Governance Framework**

CnaG recognises that to deliver its strategic aims, objectives and priorities successfully, it needs sound 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 2019**

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, having been reconstituted in 2016/17, has a Board of up to 14 non-executive members representing a variety of different stakeholder interests. It met bi-monthly bar the summer months of July and August for general board meetings. It held 6 meetings in 2018/19.

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

G M McGrath was appointed to the board during the year 2018/19. Mr Liam Ó Flannagáin was appointed CEO and Accounting Officer from April 2018.

**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. Two members were appointed by the DE through the public appointments process and 2 nominations of the Board of CnaG (see table below).

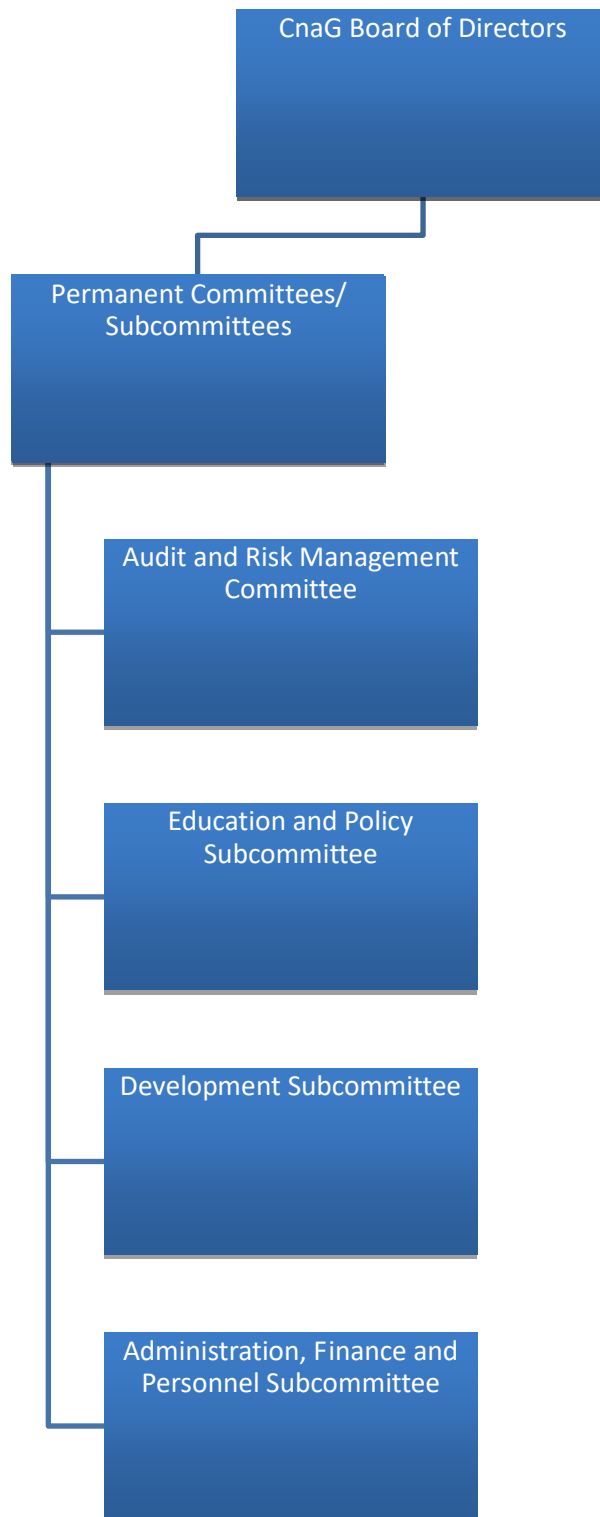
Comhairle na Gaelscolaíochta	- 2 directors
Department of Education (DE)	- 2 directors
IM Primary School Principal	- 1 directors
IM Secondary School Principal	- 1 director
IM Pre-school leader	- 1 director
IM Governor	- 1 director
IM Parent	- 1 director
IM in CCMS schools (CCMS)	- 1 director
IM teacher 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
<b>Total</b>	<b>14</b>

The current directors of CnaG are shown on page 24.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**Structure of Board Subcommittees**



All sub-Committees terms of reference were formally reviewed by the Board in June 2017.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**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 2018/19.

**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 2018/19 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 2018/19 to carry out the aforementioned 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 5 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 on a bi-monthly basis throughout the year. This committee also deals with all issues relating to staff and premises.

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

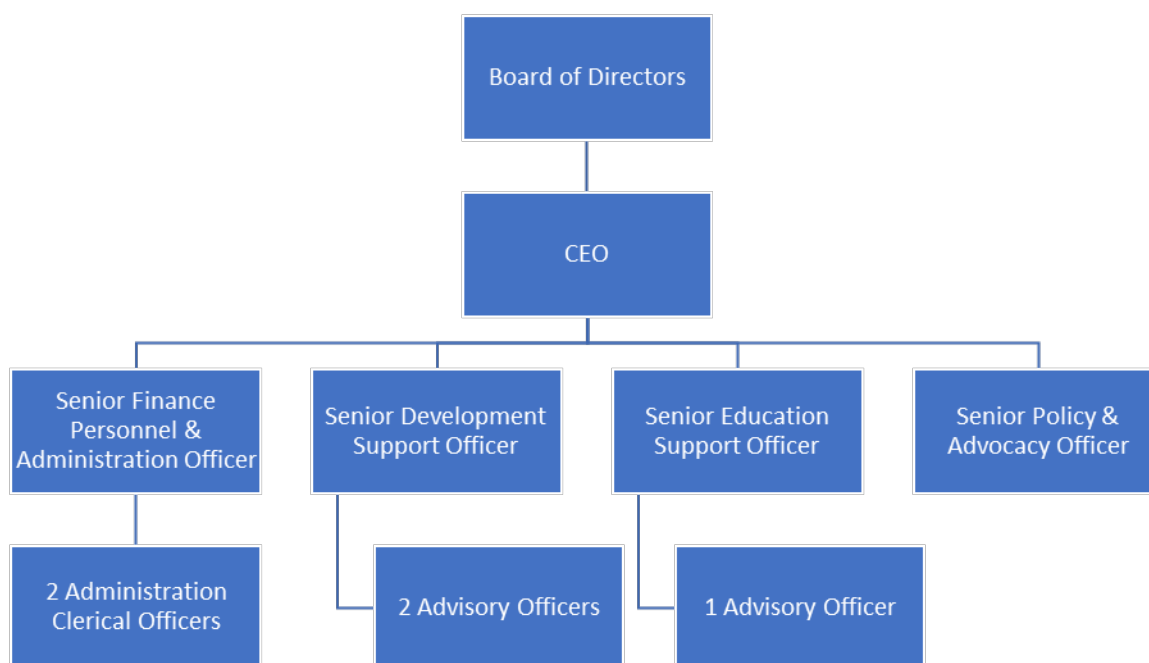
**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**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 which was restructured during the year. The senior management team consists of, Chief Executive, Senior Support Service 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 2018/19**



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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**Relationship between Board of Directors and Accounting Officer**

The Accounting Officer reports on a bi-monthly basis 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 his 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 2018/19 the Chair of CnaG or Deputy Chair along with the CEO/Accounting Officer, Senior Support Services Officer met with the Permanent Secretary (DE) for Governance and Accountability Review meetings twice.

**Compliance with Corporate Performance Code**

Formal DE review of CnaG's corporate governance was carried out in January 2018 and gave a satisfactory level of assurance on the back of which CnaG was removed from Special Measures requirements.

**Assessment of Board Performance**

The Board carried out a self-assessment Board Effectiveness Review at the end of March 2018. The members completed a self-assessment questionnaire identifying a range of areas of activity and their assessment of the effectiveness of the Board. A similar exercise is currently underway at April 2019. The review in April 2018 showed a high level of effectiveness score of 105 out of a possible 120.

Other methods to assess ongoing effectiveness of the Board includes:

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

**Attendance carried out in 2018/19**

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

**Board Meetings:**

Meeting dates	12/04/18	07/06/18	21/06/18	04/10/18	06/12/18	07/02/19
Number of directors present	9	8	6	7	8	8

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**Attendance carried out in 2018/19 (Cont'd)**

**Development Sub-Committee:**

Dates	24/05/18	19/09/18	21/11/18	23/01/19
Number of directors present	3	3	4	5

**Education Sub-Committee:**

Dates	09/04/18	20/09/18	03/12/18	24/01/19
Number of directors present	1	2	2	2

**Finance, Administration and Personnel Sub-Committee:**

Dates	30/05/18	20/09/18	22/11/18	24/01/19	21/03/19
Number of directors present	4	2	3	2	4

**Audit and Risk Management Committee:**

Dates	30/05/18	14/06/18	04/10/18
Number of directors present	2	3	2

**Review of Board and Committee Agendas and Meeting Schedule**

At the February 2019 Board Meeting of CnaG, the Board agreed a reviewed timetable for Board meetings throughout the year whereby each committee would meet two weeks in advance of each full Board Meeting. The Board and Sub-Committees had earlier 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 agreed to restructure their meetings to full Board Meetings 4 times per year plus the AGM.



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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**Review of Board and Committee Agendas and Meeting Schedule (Cont'd)**

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 action was required under these provisions in the year 2018/19.

*Individual appraisals of board members:*

The Chair of the Board had commenced the processing of individual Board Members Appraisals at the end of March 2019. An agreed template is being used for the appraisals.

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

The range and quality of the data received by the Board in 2018/19 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 2018/19 year was routinely and formally assessed and scrutinised at each board and committee meeting. Comments on quality and quantity, where appropriate, were reflected in board meeting minutes. Further assurances were also sought from the Audit and Risk Management Committee and from CnaG's Internal Auditors. CnaG's Chair, the Senior Finance and Personnel Officer also attended Governance and Accountability meetings in 2018/19 along with the CEO/Accounting Officer.

**Ministerial Directions**

No ministerial directions were issued in 2018/19.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**Audit and Risk Management Committee.**

During 2018/19 the Audit and Risk Management Committee with 4 members undertook a number of steps including:

- Audit and Risk committee workshop by DE June 2018;
- Agreement of Internal Audit Programme for 2018/19.

**Corporate Risk Register 2018/19**

The revised risk register was developed at a workshop attended by members and facilitated by Internal Audit officers. The risk register was subsequently discussed and approved by the Board and reviewed at Audit and Risk management meetings.

**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**

Although the review of the CRR has not yet taken place for 2019/20 the following new risks were identified by the Board for consideration by Senior Managers.

1. Failure to comply with the requirement of the General Data Protection Regulations.
2. Failure to Plan successfully for office relocation in Autumn 2019.

**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 2018/19 and was able to provide a 'Satisfactory' level of assurance to the Accounting Officer on the organisations governance, risk management and internal control system.

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**Lapses in Protective Security**

There were no instances of such lapses in year 2018/19.

**Board of Directors (1 April 2019)**

**Current Board Members**

Áine Andrews	Altram
Seosamh Ó Coinne	Fóras na Gaeilge
Pádraig Ó Mianáin	Parent
Niall Ó Catháin	Governor
Gillian McGrath	CCMS
Muireann Ní Mhóráin	COGG
Seán Mac Corraidh	NI Colleges
Diarmaid Ua Bruadair	Post-primary
Máire Ní Dhochartaigh	Primary
Áine-Máire Uí Néill	Preschool
Alison McCrudden	DE Appointment
Gerard P Adams	DE Appointment
Pauline O'Hare	Comhairle na Gaelscolaíochta
Vacant	

**Board of Directors (April 2018 – March 2019)**

**Changes in Membership during the year 2018/19:**

**Members who started during the year:**

Gillian McGrath 04/10/18

**Members who left during the year:**

Malachy Crudden 07/08/18  
Niall Comer 20/02/19

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**Board Members' attendance during 2018/19**

Name Date	12/04/18	07/06/18	21/06/18	04/10/18	06/12/18	07/02/19	Total xx/06
Seosamh Ó Coinne	1		1	1	1	1	5/6
Niall Ó Catháin	1	1		1		1	4/6
Malachy Crudden	1		X	X	X	X	1/2
Muireann Ní Mhóráin				1	1	1	3/6
Áine Andrews		1		1	1	1	4/6
Diarmaid Ua Bruadair	1					1	2/6
Máire Ní Dhochartaigh	1	1	1				3/6
Áine-Máire Uí Néill							0/6
Alison Mc Crudden	1	1				1	3/6
Gerard P Adams	1	1	1	1	1		5/6
Seán Mac Corraidh		1	1	1	1	1	5/6
Pádraig Ó Mianáin	1		1				2/6
Pauline O'Hare	1	1	1		1	1	5/6
Niall Comer		1		1	1	X	3/5
Gillian McGrath	X	X	X	X	1		1/2
<b>Total attendance</b>	<b>9</b>	<b>8</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>46/81</b>

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

**GOVERNANCE STATEMENT (Cont'd)  
For the year ended 31 March 2019**

**Management of Significant Risks**

<b>Description of Issue</b>	<b>Remedial Action taken or Proposed</b>	<b>Projected Timescales to Resolve the Issue</b>
Failure to plan adequately for relocation to new offices in Autumn 2019	Establishment of relocation steering group in CnaG.	June 2019
	Agreement of Business case with DE/DoF/tEO for relocation.	July 2019
	Agreement with landlord re: break clause requirements of current lease.	September 2019
Failure to comply with requirements of GDPR	Compliance review carried out internally.	October 2019
	Review of relevant policies.	October 2019

MR S Ó COINNE  
Director

MR L Ó FLANNAGÁIN  
Accounting Officer

20 JUNE 2019

**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 2019 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 2019 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 of 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 OPINIONS**

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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors' have not disclosed in the financial statements any identified material uncertainties that may have cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**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**

**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.

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

**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

20 June 2019

**Mr Nigel Moore FCA**  
(Senior Statutory Auditor)  
For and on behalf  
GM<sup>o</sup>G BELFAST  
Chartered Accountants &  
Statutory Auditor

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

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2019**

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<b>Income from</b>					
Donations and legacies	3	630,600	-	630,600	636,300
Investment income	4	(6,000)	-	(6,000)	(6,000)
Charitable activities	5	-	155,800	155,800	157,883
Other income	6	-	<u>188,584</u>	<u>188,584</u>	<u>-</u>
<b>Total income</b>		<u>624,600</u>	<u>344,384</u>	<u>968,984</u>	<u>788,183</u>
<b>Expenditure on</b>					
Charitable activities	7	<u>718,039</u>	<u>344,303</u>	<u>1,062,342</u>	<u>837,501</u>
<b>Total expenditure</b>		<u>718,039</u>	<u>344,303</u>	<u>1,062,342</u>	<u>837,501</u>
<b>Net expenditure before other gains and losses</b>	10	(93,439)	81	(93,358)	(49,318)
Actuarial gain in respect of defined benefit pension scheme	13	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>46,000</u>
<b>Net movement in funds</b>		(3,439)	81	(3,358)	(3,318)
<b>Reconciliation of funds</b>					
Total funds at 1 April 2018		<u>(251,677)</u>	<u>-</u>	<u>(251,677)</u>	<u>(248,359)</u>
Total funds at 31 March 2019	<b>18/19</b>	<u>(255,116)</u>	<u>81</u>	<u>(255,035)</u>	<u>(251,677)</u>

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

**The notes on pages 34 to 51 form part of these financial statements**

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

**BALANCE SHEET  
As at 31 March 2019**

	Note	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	14	1,198	825
<b>CURRENT ASSETS</b>			
Debtors	15	8,354	12,524
Cash at bank and in hand		<u>40,213</u>	<u>51,868</u>
		48,567	64,392
<b>CREDITORS: Amounts falling due within one year</b>	16	<u>(24,800)</u>	<u>(37,894)</u>
<b>NET CURRENT ASSETS</b>		<u>23,767</u>	<u>26,498</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		24,965	27,323
<b>DEFINED BENEFIT PENSION SCHEME LIABILITY</b>	13	<u>(280,000)</u>	<u>(279,000)</u>
<b>NET (LIABILITIES)/ASSETS</b>		<u>(255,035)</u>	<u>(251,677)</u>
<b>CHARITY FUNDS</b>			
Restricted income funds	18	<u>81</u>	<u>-</u>
Unrestricted funds:-			
Unrestricted funds excluding pension asset		24,884	27,323
Pension Reserve		<u>(280,000)</u>	<u>(279,000)</u>
Total unrestricted income funds	19	<u>(255,116)</u>	<u>(251,677)</u>
<b>TOTAL FUNDS</b>		<u>(255,035)</u>	<u>(251,677)</u>

These financial statements were approved and authorised for issue by the directors on 20 June 2019 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 34 to 51 form part of these financial statements**

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

**STATEMENT OF CASH FLOWS  
For the year ended 31 March 2019**

	<b>Note</b>	<b>2019 £</b>	<b>2018 £</b>
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	<b>27</b>	<u>(10,603)</u>	<u>16,643</u>
<b>Cash flows from investing activities:</b>			
Interest receivable		-	-
Purchase of property, plant and equipment		<u>(1,052)</u>	<u>-</u>
<b>Net cash used in investing activities</b>		<u>(1,052)</u>	<u>-</u>
<b>Change in cash and cash equivalents in the year</b>		(11,655)	16,643
Cash and cash equivalents brought forward		<u>51,868</u>	<u>35,225</u>
<b>Cash and cash equivalents carried forward</b>	<b>28</b>	<u><b>40,213</b></u>	<u><b>51,868</b></u>

**The notes on pages 34 to 51 form part of these financial statements**

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2019**

**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 Teach an Gheata Thiar, 4 Sráid na Banríona, Béal Feirste, BT1 6ED.

**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 2015) – (Charities SORP (FRS 102)), 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 2019**

**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 2019**

**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 NI Teachers Superannuation Scheme and Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) the charity operates pension schemes providing benefits based on final or average pensionable salary for certain employees.

The NI Teachers Superannuation Scheme is a multi-employer defined benefit scheme where the assets are co-mingled for investment purposes, benefits are paid from the total scheme assets and the contribution rates for all employers are set by reference to the overall financial position of the schemes. For this reason the accounting charge for the period represents the employer contributions payable in the year. The contribution rates are determined by qualified actuaries.

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 2019**

**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 2019**

**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 2019**

**3. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Donations	100	-	100	-
Department of Education	<u>630,500</u>	-	<u>630,500</u>	<u>636,300</u>
	<u>630,600</u>	<u>-</u>	<u>630,600</u>	<u>636,300</u>

In 2018, all of the income from donations and legacies was unrestricted funds.

During the year £634,000 was received from Department of Education, £3,500 of the amount received was returned post year end.

**4. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Bank interest receivable	-	-	-	-
Other finance income	<u>(6,000)</u>	-	<u>(6,000)</u>	<u>(6,000)</u>
	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>	<u>(6,000)</u>

In 2018, all of the investment income was unrestricted funds.

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Grants receivable</b>				
Altram	-	4,300	4,300	4,300
Gaelscolaiochta	-	1,500	1,500	3,583
Department of Education	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
	<u>-</u>	<u>155,800</u>	<u>155,800</u>	<u>157,883</u>

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

In 2018, 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 2019**

**6. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Department of Education	-	188,584	188,584	-
	<u>-</u>	<u>188,584</u>	<u>188,584</u>	<u>-</u>

The charity made Non-Teaching Voluntary Exit payments to three individuals during the year, which was funded by the Department of Education.

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Staff Costs 2019 £	Depreciation 2019 £	Other Costs £	Total 2019 £	Total 2018 £
Promotion of Irish-Medium Education	760,992	679	290,049	1,051,720	825,020
Expenditure on governance	-	-	10,622	10,622	12,481
	<u>760,992</u>	<u>679</u>	<u>300,671</u>	<u>1,062,342</u>	<u>837,501</u>

**8. GOVERNANCE COSTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Audit and accountancy fees	7,700	-	7,700	7,546
Internal audit	2,321	-	2,321	2,964
Directors' travel	601	-	601	1,971
	<u>10,622</u>	<u>-</u>	<u>10,622</u>	<u>12,481</u>

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

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Programmes	676,745	344,303	1,021,048	795,400
Support costs	30,672	-	30,672	29,620
	<u>707,417</u>	<u>344,303</u>	<u>1,051,720</u>	<u>825,020</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2019**

**10. NET EXPENDITURE FOR THE YEAR**

This is stated after charging:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Depreciation	679	1,409
Auditors remuneration:		
- audit of the financial statements	5,500	5,500
- other services	1,700	1,676
Internal audit	2,321	2,964
Operating lease costs:		
- other assets	<u>37,907</u>	<u>32,236</u>

**11. STAFF COSTS**

Staff costs were as follows:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	489,945	334,153
Social security costs	38,978	33,421
Pension costs	<u>232,069</u>	<u>102,580</u>
	<u>760,992</u>	<u>470,154</u>

Included in staff costs are Non-Teaching Voluntary Exit Payments made during the year as follows:-

	<b>£</b>
Wages and salaries	110,913
Pension costs	<u>77,671</u>
	<u>188,584</u>

The average monthly number of employees was 11 (2018 - 12) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Number of staff	<u>11</u>	<u>12</u>

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

Remuneration in respect of key management personnel was £52,626 during the year.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2019**

**12. DIRECTORS' REMUNERATION**

The Directors received no remuneration during the year.

Two Directors (2018 – three) were reimbursed a total of £601 (2017 - £1,175) for travel costs during the year.

**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 2019**

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 2020 of £70,000.

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 latest actuarial valuation of CnaG liabilities took place 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)***

	<b>31 March 2019</b>	<b>31 March 2018</b>
Discount rate	2.6	2.6
RPI price inflation	3.2	3.1
CPI price inflation	2.1	2.0
Pension increases	2.1	2.0
Pension accounts revaluation date	2.1	2.0
Salary increases	3.6	3.5

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2019**

**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.

<b>Post Retirement Mortality (retirement in normal health)</b>	<b>31 March 2019</b>	<b>31 March 2018</b>
<b>Males</b>		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	22.6	23.3
Member aged 45 at accounting date	24.3	25.5
<b>Females</b>		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	24.9	25.9
Member aged 45 at accounting date	26.7	28.2

**Commutation**

***31 March 2019***

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.

***31 March 2018***

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 2019**

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

**Asset Allocation**

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

	<b>Asset split at 31 March 2019 (%)</b>	<b>Asset split at 31 March 2018 (%)</b>
Equities	59.5	71.4
Property	11.2	10.0
Government Bonds	16.5	5.2
Corporate Bonds	7.0	7.2
Cash	2.7	4.5
Other	3.1	1.7
Total	<u>100.0</u>	<u>100.0</u>

**Reconciliation of Funded Status to Balance Sheet**

	<b>Value as at 31 March 2019 £M's</b>	<b>Value as at 31 March 2018 £M's</b>
Fair value of assets	2.595	2.294
Present value of funded liabilities	(2.875)	(2.573)
Present value of unfunded liabilities	<u>0.000</u>	<u>0.000</u>
Pension (liability)/asset recognised on the Balance Sheet	<u>(0.280)</u>	<u>(0.279)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2019**

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

	<b>Period Ended 31 March 2019 £M's</b>	<b>Period Ended 31 March 2018 £M's</b>
<b>Analysis of the SOFA Charge</b>		
Current service cost	0.124	0.109
Past service cost	0.079	0.000
Interest cost	0.006	0.006
Curtailement cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.209</u>	<u>0.115</u>
Opening present value of liabilities	2.573	2.384
Current service cost	0.124	0.109
Interest cost	0.067	0.062
Contributions by participants	0.025	0.021
Actuarial losses/(gains) on liabilities	0.019	0.009
Net benefits paid out of the fund	(0.012)	(0.012)
Past service cost	<u>0.079</u>	<u>0.000</u>
Closing value of liabilities	<u>2.875</u>	<u>2.573</u>

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

	<b>Period Ended 31 March 2019 £M's</b>	<b>Period Ended 31 March 2018 £M's</b>
Opening fair value of assets	2.294	2.109
Expected return on assets	0.061	0.056
Actuarial gains/(losses) on assets	0.109	0.055
Contributions by the employer	0.118	0.065
Contributions by participants	0.025	0.021
Net benefits paid out	<u>(0.012)</u>	<u>(0.012)</u>
Closing fair value of assets	<u>2.595</u>	<u>2.294</u>
<b>Actual Return on Assets</b>		
Expected return on assets	0.061	0.056
Actuarial gain on assets	<u>0.109</u>	<u>0.055</u>
Actual return on assets	<u>0.170</u>	<u>0.111</u>



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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2019**

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

	Period Ended 31 March 2019 £M's	Period Ended 31 March 2018 £M's
<b>Analysis of Amounts Recognised in the SOFA</b>		
Asset gains arising during the period	0.109	0.055
Liability losses arising during the period	<u>(0.019)</u>	<u>(0.009)</u>
Total actuarial gains	<u>0.090</u>	<u>0.046</u>
<b>History of Experience Gains and Losses</b>		
Experience gains on assets	0.109	0.055
Percentage of assets	4.2%	2.4%
Experience losses on liabilities	0.019	0.009
Percentage of the present value of the liabilities	0.6%	0.3%

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

**14. TANGIBLE FIXED ASSETS**

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2018	74,611
Additions	1,052
Disposals	<u>(1,898)</u>
At 31 March 2019	<u>73,765</u>
<b>Depreciation</b>	
At 1 April 2018	73,786
Charge for the year	679
Depreciation on disposals	<u>(1,898)</u>
At 31 March 2019	<u>72,567</u>
<b>Net Book Value</b>	
At 31 March 2019	<u>1,198</u>
At 31 March 2018	<u>825</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2019**

**15. DEBTORS**

	2019 £	2018 £
Prepayments and accrued income	<u>8,354</u>	<u>12,524</u>

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

	2019 £	2018 £
Accruals and deferred income	<u>24,800</u>	<u>37,894</u>

**17. COMMITMENTS UNDER OPERATING LEASES**

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

	2019		2018	
	Land and Buildings £	Other items £	Land and Buildings £	Other items £
<b>Expiry Date:</b>				
Within 1 year	35,760	-	35,760	-
Within 1 to 5 years	<u>101,320</u>	<u>-</u>	<u>137,080</u>	<u>-</u>
	<u>137,080</u>	<u>-</u>	<u>172,840</u>	<u>-</u>

**18. RESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2018 £	Incoming Resources £	Outgoing Resources £	Balance at 31 Mar 2019 £
Department of Education - Voluntary Exits	-	188,584	(188,584)	-
Gaelscolaíochta	-	1,500	(1,419)	81
Altram	-	4,300	(4,300)	-
Department of Education - Irish-medium Pre- schools	<u>-</u>	<u>150,000</u>	<u>(150,000)</u>	<u>-</u>
	<u>-</u>	<u>344,384</u>	<u>(344,303)</u>	<u>81</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2019**

**19. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2018 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Balance at 31 Mar 2019 £
General Funds	27,323	630,600	(633,039)	-	24,884
Pension Reserve	<u>(279,000)</u>	<u>(6,000)</u>	<u>(85,000)</u>	<u>90,000</u>	<u>(280,000)</u>
	<u>(251,677)</u>	<u>624,600</u>	<u>(718,039)</u>	<u>90,000</u>	<u>(255,116)</u>

**20. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES**

**(i) Restricted Funds (Note 17)**

**(a) Department of Education – Voluntary Exit**

This was funding awarded by Department of Education for the Non-Teaching Voluntary Exit payments made to three individuals during the year.

**(b) Gaelscolaíochta**

This was funding awarded from Department for Communities (£1,000) and Foras na Gaeilge (£500) to carry out an intensive nursery course.

**(c) Altram – Irish-Medium Pre-schools**

This was funding for offer Unit Accreditation from the Children's Care Learning and Development Qualification at Level 3 and 5 for 21 participants within the Irish Medium Sector

**(d) 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
For the year ended 31 March 2019**

**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**

	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Pension Scheme Liability £</b>	<b>Total £</b>
Restricted Income Funds	-	81	-	81
General Funds	1,198	23,686	-	24,884
Pension Reserve	-	-	(280,000)	(280,000)
<b>Total Funds</b>	<u>1,198</u>	<u>23,767</u>	<u>(280,000)</u>	<u>(255,035)</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 £969,084 (2018 - £786,300).

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 (2018 – £nil). There were no cash losses written off during the year (2018 - £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 2019**

**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 20 June 2019.

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net expenditure for the year	(93,958)	(49,318)
<b>Adjustment for:</b>		
Depreciation charges	679	1,409
Interest (receivable)/payable	6,000	6,000
Decrease/(increase) in debtors	4,170	(4,991)
(Decrease)/increase in creditors	(13,094)	19,543
Pension service cost in excess of contributions	<u>85,600</u>	<u>44,000</u>
<b>Net cash provided by/(used in) operating activities</b>	<b><u>(10,603)</u></b>	<b><u>16,643</u></b>

**28. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Cash in hand	<u>40,213</u>	<u>51,868</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA  
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)  
for the year ended 31 March 2019**

**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**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
<b>Income from:</b>		
Donations and legacies	100	300
Investment income	(6,000)	(6,000)
Charitable activities	155,800	157,883
Other income	<u>188,584</u>	<u>-</u>
<b>Total income</b>	<u>338,484</u>	<u>152,183</u>
<b>Expenditure on:</b>		
Charitable activities	<u>1,062,342</u>	<u>837,501</u>
<b>Total expenditure</b>	<u>1,062,342</u>	<u>837,501</u>
<b>Net expenditure</b>	(723,858)	(685,318)
Actuarial gains	<u>90,000</u>	<u>46,000</u>
<b>Amount transferred to reserves</b>	<u>(633,858)</u>	<u>(639,318)</u>
<b>Analysis of Reserves prepared under FReM</b>		
Balance at 1 April	(251,677)	(248,359)
Grant in aid received in the year	630,500	636,300
Amount transferred to reserves	<u>(633,858)</u>	<u>(639,318)</u>
<b>Balance at 31 March 2019</b>	<u>(255,035)</u>	<u>(251,677)</u>

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

**MANAGEMENT INFORMATION  
For the year ended 31 March 2019**

**The following pages do not form part of the statutory financial statements  
which are the subject of the independent auditor's report on pages 27 to 30**

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For the year ended 31 March 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>INCOME FROM</b>		
Donations and legacies	100	-
Department of Education	<u>819,084</u>	<u>636,300</u>
	<u>819,184</u>	<u>636,300</u>
<b>Investments</b>		
Bank interest receivable	-	-
Other finance income	<u>(6,000)</u>	<u>(6,000)</u>
	<u>(6,000)</u>	<u>(6,000)</u>
<b>Charitable Activities</b>		
Altram	4,300	4,300
Iontaobhas na Gaelscolaíochta	-	3,583
Foras na Gaeilge	500	-
Department for Communities	1,000	-
Department of Education	<u>150,000</u>	<u>150,000</u>
	<u>155,800</u>	<u>157,883</u>
<b>TOTAL INCOME</b>	<u>968,984</u>	<u>788,183</u>



**COMHAIRLE NA GAELSCOLAÍOCHTA  
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)  
For the year ended 31 March 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>RESOURCES EXPENDED</b>		
<b>Charitable Activities</b>		
Staff costs	760,992	535,039
Staff training	1,464	1,813
Rent	37,907	31,440
Service charges	6,372	9,636
Light & heat	8,773	6,342
Insurance	1,805	2,298
Repairs & maintenance	6,553	1,160
Computer maintenance	9,087	6,238
Cleaning	2,732	2,652
Travelling & subsistence	18,673	24,870
Telephone	2,567	2,834
Equipment leasing charges	-	796
Postage and stationery	3,824	1,780
Computer costs	3,174	6,574
Project costs – Department of Education	150,000	150,000
Project costs - InaG	-	3,583
Project costs	1,419	-
Project costs - Altram	4,300	4,300
Non recurring project costs	-	2,000
Convention costs	3,987	9,067
Translation services	1,648	2,680
Advertising	18,648	8,236
Legal & professional fees	3,205	5,080
External HR services	1,800	3,028
Subscriptions	1,006	986
Other establishment expenses	903	985
Depreciation	679	1,409
Bank charges	<u>202</u>	<u>194</u>
	<b><u>1,051,720</u></b>	<b><u>825,020</u></b>
<b>Governance Costs</b>		
Audit and accountancy fees	7,700	7,546
Internal audit	2,321	2,964
Directors' travel	<u>601</u>	<u>1,971</u>
	<b><u>10,622</u></b>	<b><u>12,481</u></b>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>1,062,342</u></b>	<b><u>837,501</u></b>

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

**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For the year ended 31 March 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>CHARITABLE ACTIVITIES</b>		
<b><i>Costs incurred directly</i></b>		
Staff costs	750,667	525,127
Staff training	732	907
Rent	30,326	25,152
Service charges	5,098	7,709
Light & heat	7,018	5,074
Insurance	1,444	1,838
Repairs & maintenance	5,242	928
Computer maintenance	7,270	4,990
Cleaning	2,186	2,122
Travelling & subsistence	17,739	23,626
Telephone	2,057	2,267
Equipment leasing charges	-	637
Postage and stationery	3,059	1,424
Computer costs	3,174	6,574
Projects costs	1,419	-
Project costs – InaG	-	3,583
Project costs – Altram	4,300	4,300
Project costs – Department of Education	150,000	150,000
Non-recurring project costs	-	2,000
Convention costs	3,987	9,067
Translation services	1,648	2,680
Advertising	18,648	8,236
Legal & professional	2,564	4,064
Subscriptions	1,006	986
Other establishment expenses	719	788
Depreciation	543	1,127
Bank charges	<u>202</u>	<u>194</u>
	<b><u>1,021,048</u></b>	<b><u>795,400</u></b>

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

**NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)  
For the year ended 31 March 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b><i>Support costs</i></b>		
Staff costs	10,325	9,912
Staff training	732	906
Rent	7,581	6,288
Service charges	1,274	1,927
Light & heat	1,755	1,268
Insurance	361	460
Repairs & maintenance	1,311	232
Computer maintenance	1,817	1,248
Cleaning	546	530
Travelling & subsistence	934	1,244
Telephone	513	567
Equipment leasing charges	-	159
Postage and stationery	765	356
External HR services	1,800	3,028
Legal & Professional	641	1,016
Other establishment costs	180	197
Depreciation	<u>137</u>	<u>282</u>
	<u>30,672</u>	<u>29,620</u>
<b>TOTAL CHARITABLE ACTIVITIES</b>	<u><u>1,051,720</u></u>	<u><u>825,020</u></u>

