



Comhairle na Gaelscolaíochta

Annual Report and Accounts
for the year ended 31 March 2015

14/15



COMHAIRLE
NA GAELSCOLAÍOCHTA

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COMHAIRLE NA GAELSCOLAÍOCHTA

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015**

Presented to the Northern Ireland Assembly

on

August 2015

COMPANY REGISTRATION NUMBER NI039115

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

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2015

**Accepted as a charity by HM Revenue & Customs
under reference XR 57206**

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

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

REFERENCE AND ADMINISTRATIVE INFORMATION

**Accepted as a charity by
HM Revenue & Customs
under reference**

XR 57206

Company Registration Number

NI039115

**Registered Office and
Operational Address**

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

**Board of Directors on the date
the Annual Report was approved**

Ms Á Andrews
Mr A Mac Póilin
Ms E Mhic Aoidh
Ms G Nig Uidhir
Mr C Ó Peatáin
Mr S Ó Coinne
Mr M A Mac Giolla Ghunna
Mr C Mac Cionnaith
Ms R Mulholland
Mr N P Ó Catháin
Mr M Crudden
Ms M Ní Mhóráin
Ms M Uí Éigearthaigh
Mr S Ó Donnghaile
Mr S Peover

Chief Executive Officer

Dr M Ó Duibh

Auditor

Goldblatt McGuigan
Chartered Accountants
& Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers

Bank of Ireland
202 Andersonstown Road
Belfast
BT11 9EB

Solicitors

Michael Flanigan Solicitors
207 Falls Road
Belfast
BT12 6AH

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

**THE CHAIRPERSON'S REPORT
For the Year Ended 31 March 2015**

I am pleased to present the 2014/15 Annual Report of Comhairle na Gaelscolaíochta. This year has been a challenging one for the Comhairle not only because of the continuing pressures on the education system generally and on the Irish-medium sector in particular but also because of uncertainty and instability in the staffing structures of the organisation.

Despite these challenges, Comhairle na Gaelscolaíochta continued to support and help develop the Irish-medium sector as is demonstrated in the section of the Report of the Directors setting out the achievements of the year. Our key focus has remained on the pre-school sector as the essential engine which sustains and drives growth in Irish-medium education as a whole and we would wish to acknowledge the strong links we have with Altram in that regard.

We have developed and deepened our relationships with the community, carrying out a process of consultation through a range of public meetings and I am grateful to all those who participated in that process. One of our key aims for the coming year will be to build on and strengthen our partnership with our key stakeholders to ensure that the Comhairle's objectives and activities reflect the wider priorities of those we serve.

It has to be acknowledged that Comhairle na Gaelscolaíochta has faced difficulties in ensuring that fully effective and appropriate governance systems are in place to satisfy the requirements of accountability and transparency to which every public body must adhere. The Comhairle's basic financial systems remain sound but work has begun on a wide range of improvements in governance which I believe will deliver by the end of the 2015/16 year a high level of assurance to our funders and stakeholders that we have in place systems of control which ensure value for money, efficiency and effectiveness in all that we do.

In conclusion, I would like to pay tribute to the staff of Comhairle na Gaelscolaíochta who have continued to deliver on their key objectives despite the pressures and uncertainties to which I have referred above and to the Board of Directors who have shown a high level of personal commitment to the organisation and who have given freely of both their time and their expertise to support the further development of Irish medium education



MR A Mac PÓILIN
Chairperson

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

**REPORT OF THE DIRECTORS
For the year ended 31 March 2015**

The Directors of Comhairle na Gaelscolaíochta, who are also Trustees of the charitable company, present their report and the audited financial statements of the charity for the year ended 31 March 2015. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FRoM), the SORP (Revised 2005) – Accounting and Reporting by Charities, Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

Comhairle na Gaelscolaíochta, known as CnaG, is a charitable company incorporated under guarantee (Company Registration Number: NI039115). The charity is registered with HM Revenue & Customs as a charitable body for taxation purposes (Charity No: XR 57206).

Reference and administrative details are shown on page 1 of the financial statements.

The responsibility for day to day management of the charitable company has been delegated to the Chief Executive Officer, Dr M Ó Duibh.

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

Ms Á Andrews	
Mr A Mac Póilin	(appointed 4 December 2014)
Ms E Mhic Aoidh	
Ms G Nig Uidhir	
Mr C Ó Peatáin	(reappointed 4 December 2014)
Mr S Ó Coinne	
Mr M A Mac Giolla Ghunna	(reappointed 4 December 2014)
Mr C Mac Cionnaith	(reappointed 4 December 2014)
Mr D Ó Mocháin	(resigned 4 June 2015)
Ms R Mulholland	
Mr N P Ó Catháin	
Mr M Crudden	
Ms M Ní Mhóráin	
Ms M Uí Éigeartaigh	
Mr S Ó Donnghaile	
Mr S Peover	(appointed 15 January 2015)

The reappointments during the year were due to the relevant individuals coming to the end of their term of appointment.

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 2015**

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. Three 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 17 to 34.

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 2015**

Structure, Governance & Management (Cont'd)

Accounting Officer

Dr M Ó Duibh was Accounting Officer during the period of these financial statements.

Sickness Absence Data

The 13 members of staff at the year end (2014 – 14) had a total of 101.5 days (2014 – 223 days) of sick leave in the year which averages 7.8 days (2014 – 15.9 days) per person.

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 quarterly assurance reports 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 21 to 38.

Aims, Objectives and Activities

The mission of the charity is to promote, facilitate and encourage all aspects of Irish-medium education 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 Irish-medium education. Such groups include the Department of Education, Education and Library Boards (replaced by the Education Authority on 1 April 2015), the Council for the Curriculum, Examination and Assessment, the Council for Catholic Maintained Schools and other educational bodies.

This is achieved through the implementation of the following key objectives:

- To provide advice assistance and information in relation to Irish-medium education 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 Irish-medium education 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 Irish-medium education.

COMHAIRLE NA GAELSCOLAÍOCHTA (INCORPORATED UNDER GUARANTEE)

REPORT OF THE DIRECTORS (Cont'd) For the year ended 31 March 2015

Aims, Objectives and Activities (Cont'd)

- To identify the training needs of the Irish-medium education sector and, in conjunction with Education and Library Boards (Education Authority from 1 April 2015), 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 Irish-medium education.

Achievements and Performance

This section is a summary of what has (and has not) been achieved throughout the year, as laid out in the Operational Plan 2014/15.

Representation

The main objective was sufficient provision according to analysis by CnaG of the needs of the sector at every level, in every aspect of education and of the education system.

Achieved

- *Principal and governorship support:* Representation was made at various DE meetings on governorship matters and governorship capability information sessions were held with 10 schools;
- *Schools budgeting:* The Comhairle continued to play a full role in the LMS Steering Group to ensure that the needs of the IME sector were properly recognised;
- *Buildings:* Along with appropriate representations, submissions and representatives were sent to all ELB area-planning groups and to the DE Area-planning Strategic Group and to the emerging area-based planning structures. A significant achievement was the new build for Bunscoil Bheann Mhádagain;
- *School Sites:* Continuing representations were made to DE and ELBs and other bodies in relation to site acquisition for Bunscoil an Iúir, Gaelscoil Ghleann Darach and Gaelscoil na Speirini;
- *Early Years:* A research project on IME early years is ongoing;
- *Youth:* Further progress was made in establishing Fóram na nÓg, funding for IM youth sector was secured from the Northern Ireland Youth Council, and new IM youth clubs were established in Newry and Poleglass;
- *Areas Planning:* Submissions and representation were made on all ELBs Area Planning groups and on the DE Area Planning Strategic Group;
- *IME Post-Primary:* Comhairle responded in detail to the report of the Ministerial Advisory Group;
- CnaG attended IME and immersion education conferences;
- A strategic response was given to every consultation document relating directly to IME;
- IME sector's stance was given by CnaG in meetings with the NI Assembly and at a range of party conferences;
- CnaG continues to be represented in the management structure for the Áisaonad and has chaired the group promoting the development of electronic resources;

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2015**

Achievements and Performance (Cont'd)

Representation (Cont'd)

Achieved (Cont'd)

- Representation on a North South basis was made through the North South IME Standing Committee leading to joint research projects and information sharing on appropriate school models;
- CnaG staff attended all relevant events organised by Irish language organisations;
- The IME was represented by CnaG on all Pre-School Education Advisory Groups and all Pre-School partnerships;
- Work has continued to ensure that the specific needs of the IM sector are taken into account fully in the development of policy and major educational initiatives.

Partly Achieved

- Interim arrangements have been implemented for improved provision of home to school transport but the issue has not yet been finally resolved;
- Work remains ongoing on achieving an agreement from every sector in respect of their role in the furthering of IME;
- No formal approach was agreed with ESAIT, ETI and CCEA regarding the sector-sensitive administration of the IME sector although various informal approaches on specific areas were agreed.

Not Achieved

- Joint strategies for the advancement of IME with organisations whose objectives include the advancement of Irish have not yet been satisfactorily achieved but partnerships have evolved with DCAL and with Comhaltas Uladh;
- Area-planning has not been adapted to facilitate IME cross-border needs.

Promote and Foster Support for IME in the Community

Achieved

- IME awareness sessions were held on a regional basis, including recruitment and publicity days, presentations at open days/nights and support for a range of schools;
- A comprehensive programme of public consultations was planned and delivered across all areas;
- Work continued to ensure PEAG funding for IM preschool settings;
- Coláiste Feirste enrolments indicate that it maintained the DE Sustainable threshold;
- IME and its values were publicised regularly on a regional basis;
- IME's profile was raised at CnaG's annual conference, at the Blackboards Awards and other such events;
- Support has been given to a range of IME schools to acquire permanent accommodation;
- Assistance in ensuring that various IME schools were approved for capital funding, including Scoil and Droichid and Gaelscoil na gCrann;
- The potential development of 3 IMU primaries to stand-alone provision was explored;

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2015**

Achievements and Performance (Cont'd)

Promote and Foster Support for IME in the Community (Cont'd)

Achieved (Cont'd)

- Significant progress has been facilitated by CnaG on IM youth services structures and the development of a high quality provision network. Satisfactory support has also been provided to new IM youth providers;
- A regional marketing plan for IME was developed;

Partly Achieved

- IME Sector's planning requirements were in some instances taken into account by the DE but not to a satisfactory level;
- The establishment of IM primary provision has been agreed in Tannaghmore. A development proposal was submitted to establish IM primary provision in Castlederg but this was refused and work has been ongoing to establish an IM unit in St Patrick's Castlederg;
- A lack of staff resources restricted CnaG from presenting the full planning requirements of the IME sector to DE.

Not Achieved

- Agreed planning framework for the development of the IME sector;
- Adequate additional IME provision at post-primary level;
- A 3 year youth strategy.

School Support

Achieved

- Specific advice and support was provided for Principals and for Governors of 9 schools regarding management, policies, appointments and other statutory responsibilities. General advice was provided to all schools, when requested;
- Best practice and training was provided at CnaG's Conference, at the IM Principals' Forum and through specific courses regarding language skills and immersion education methodology;
- Support was given to schools, DE and ELB to assist in populating Governor positions;
- CnaG Annual Conference and one Principals' Forum meetings were held;
- The Early Years Immersion Education Course was provided in co-operation with Altram;
- An Irish-medium Steering Group for Online Learning continued to operate under CnaG's chairmanship;
- £74,000 in CPD bursaries was awarded;
- Mentoring bursaries were secured and mentoring ongoing in 4 schools.

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2015**

Achievements and Performance (Cont'd)

School Support (Cont'd)

Partly Achieved

- Only Governors and Trustees of a number of schools were given advice regarding their specific roles.

Not Achieved

- The establishment of forums for Trustees and Governors on a local and regional basis.

Promote IME in Conjunction with Partners in Other Sectors and in the Community

Achieved

- Representation was made on the North-South IME Standing Committee (3 meetings and 3 subgroup meetings of the Committee);
- A cross border project operating with partners in the South of Ireland is ongoing through the research project on IM school models throughout Ireland.

Not Achieved

- No formal agreement was achieved between the Trustees of Catholic Maintained Schools on protocols for the development of IMUs at primary level.

Usage of Resources and Standards in Administration and Performance

Achieved

- *Operational Plan:* Yearly operational plan was agreed with the DE for 2014/15;
- *Board and Subcommittees:* The needs of the board of directors of CnaG were served;
- Budget was agreed with DE and adhered to in accordance with procedures set out in the new finance memorandum;
- Satisfactory internal and external audit from the International Fund for Ireland, Foras na Gaeilge and Youth Council NI;
- Accounts were sent to NIA in accordance to agreed schedules and are in keeping with the Finance Memorandum;
- Major review of CnaG's Staff Handbook;
- Management Statement and Finance Memorandum was agreed with DE.

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2015**

Achievements and Performance (Cont'd)

Usage of Resources and Standards in Administration and Performance (Cont'd)

Not Achieved (Cont'd)

- A new Corporate plan remained to be drafted;
- Reviews by CnaG's internal auditors, by the DE Internal Audit Unit and a major independent review conducted for DE by Deloitte indicated widespread and very significant failings in the systems and processes for governance within the Comhairle. An action plan to address these was drafted by the Board of Directors and will form a major programme of work for the incoming year.

Financial Review

The Department of Education core grant is the charity's principal source of funds. Expenditure in the year went towards the achievements and objectives detailed on pages 6 to 9. The charity does not envisage a significant reduction in funding for the incoming financial year, once final grant levels have been approved. The Department of Education have provided indicative figures for the forthcoming financial years for planning and management purposes. However, at the date of signing the financial statements confirmation of core grant funding has been received for the period to 30 September 2015. The remainder of funding for the year ended 31 March 2016 is subject to the satisfactory implementation of an agreed action plan to address failings in the governance of the charity, as referred to above.

Funding has also been received from Youth Council for Northern Ireland and Foras na Gaelige towards specific projects in the year ended 31 March 2015.

The results for the year are set out on pages 38 to 55. The charity returned net incoming resources before actuarial losses of £35,612 for the year (2014 – net outgoing resources before actuarial gains of £21,504). The results for the year are in line with budgets.

At 31 March 2015 the charity had total General Funds of £35,729 (2014 - £42,787), total designated funds of £11,600 (2014 - £nil) and total Restricted Funds of £8,249 (2014 - £10,179). At 31 March 2015 the charity also had a surplus of £1,000 (2014 – £54,000) on its pension reserve as a result of actuarial gains.

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 reserves is kept low, generally less than four weeks expenditure.

At 31 March 2015 the charity held free reserves of £25,465 (2014 - £27,372) which represents approximately two weeks' expenditure.

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

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2015**

Financial Review (Cont'd)

Payments to Suppliers

CnaG is committed to the prompt payment of suppliers in accordance with guidance issued by DFP. 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. The Education Minister has established one regional Education and Library Board, known as the Education Authority. This should not impact on the services provided by CnaG.

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 with the recent revision of the staff handbook.

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.

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2015**

Directors' Responsibility Statement (Cont'd)

The Directors are responsible for keeping proper 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.

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

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.

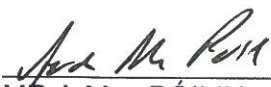
Taxation Status

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 A Mac PÓILIN
Director

DATE: 25-6-2015

Accepted as a charity by HMRC under reference XR 57206

Registered in Northern Ireland No. NI039115

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

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES
For the year ended 31 March 2015**

Comhairle na Gaelscolaíochta 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 and Personnel (DFP).

The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of the Comhairle na Gaelscolaíochta'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.

Dr M Ó Duibh was Accounting Officer of Comhairle na Gaelscolaíochta during the period of these financial statements. Mr P Ó Mórdha was appointed Acting Accounting Officer on 22 May 2015. 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 the Department of Finance and Personnel.

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

**REMUNERATION REPORT
For the year ended 31 March 2015**

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 Comhairle na Gaelscolaíochta.

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	2014-15				2013-14					
	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
Dr M Ó Duibh CEO	45-50	-	-	9	55-60	35-40	-	-	7	45-50

* 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.

Median Earnings

The median earnings of Comhairle na Gaelscolaíochta work force is £25,878, the ratio between this and the earnings of the highest paid employee is 1.74.

Core Exit Packages

There are no core exit packages for Comhairle na Gaelscolaíochta.

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 National Joint Council Scales.

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

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2015**

Pension Benefits

Comhairle na Gaelscolaíochta participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The NILGOSC scheme is a 'defined benefit' scheme which is administered by NILGOSC. The benefits paid under the scheme are based on length of membership and final salary. 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%-7.5%. For 2014-15 the rates were as follows:

Band	Range	Contribution Rate
1	£0 - £14,000	5.5%
2	£14,001 - £16,500	5.8%
3	£16,501 - £21,300	5.9%
4	£21,301 - £35,600	6.5%
5	£35,601 - £47,700	6.8%
6	£47,701 - £89,400	7.2%
7	More than £89,400	7.5%

The employer contribution rate for 2014-15 was 20%.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80th of the employee's final year pensionable pay for each year of service and an automatic tax free lump sum of three times their pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60th of final pensionable pay 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 and note 11 to the financial statements.

Audited Information

Employee	Accrued pension at pension age as at 31/3/15 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/15 £'000s	CETV at 31/3/14 £'000s	Real increase in CETV £'000s
Dr M Ó Duibh CEO	5-10 plus 5-10 lump sum	0-2.5 plus 0-2.5 lump sum	86	70	15

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

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2015**

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 P Ó MÓRDHA
Acting Accounting Officer

DATE: 25/06/15

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

**GOVERNANCE STATEMENT
For the year ended 31 March 2015**

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 will be called forward for formal registration during the next financial year. 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 2012 and as a result additional disclosure requirements and reporting are required to reflect this designated status.

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.

CnaG is committed to operating in accordance with best practice in business integrity and ethics and maintaining the highest standards of financial reporting and governance. During the 2014/15 financial year, an audit on corporate governance was carried out by the DE Internal Audit Unit and, in addition, a structural and governance review was commissioned by DE from the management consultancy firm, Deloitte. The recommendations from both exercises have highlighted a wide range of key issues for the Directors of CnaG, in response to which an action plan was in the course of preparation at the end of the financial year. Subject to clearance with DE, this action plan will involve a major programme of work during the 2015/16 year.

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.

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

As a public body and designated NDPB, CnaG is committed to providing excellent governance, to be accountable for its decisions and activities, and to being transparent. The aim of this statement is to ensure that information is provided as to how governance is effective within CnaG.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Compliance with Corporate Governance Code

CnaG's compliance with the Corporate Governance Code has been assessed by its internal auditors, its external auditors, DE auditors and was further reviewed towards the end of 2014 through a special exercise commissioned by DE from Deloitte. The reports from all these sources indicate that there have been significant failings in CnaG's compliance with the Corporate Governance Code across a wide range of areas, including:

- Effective setting of the strategic direction and vision for the organisation;
- Adequate clarification of the division of responsibilities between the Board and the senior management team;
- The effective management of the business of the Board and its sub-committees;
- The provision of adequate management information for the Board and its sub-committees and;
- The effective training and development of the Board and its senior management team;
- The proper assessment of Board effectiveness and risk management;
- The review of the structure of the organisation, its HR policies and procedures, and the appropriate division of and clarification of the roles and responsibilities of the members of staff of the organisation.

As noted above, the Board of Directors of CnaG has developed an action plan to respond to these criticisms and, subject to approval by DE, this will be implemented during the 2015/16 year.

Assessment of Board Performance

The methods which have been in place to assist the Board of CnaG to assess its performance include:

- Record of attendance by Directors at Board and Board subcommittee meetings;
- Report by internal auditors;
- Report on governance by DE auditors;
- Assurances received by Audit and Risk Management Committee.

In addition a separate free-standing review of governance was carried out for DE by Deloitte which produced 32 recommendations for improvements in management and governance which are being addressed through an Action Plan developed by the Board.

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

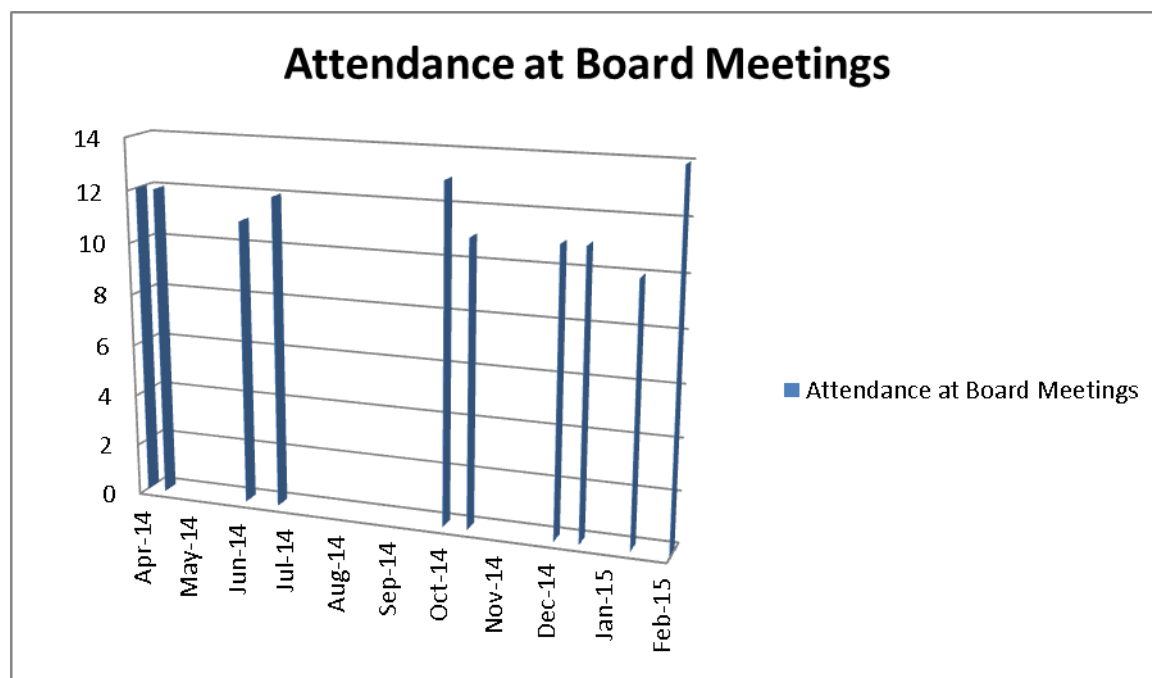
**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Assessment carried out in 2014/15

The attendance of Directors at both Board meetings and meetings of sub-committees remained at a commendably high level demonstrating substantial personal commitment to the work of the organisation on the part of non-executives, all of whom act in a voluntary capacity and on a pro bono basis.

Regularity of attendance:

Number of Meetings	2	4	5	6	7	8	9	10
Number of directors present	1	1	1	2	2	3	5	1



Attendance by directors at board subcommittee meetings

Subcommittee/Committee	Number	Attendance
Development Subcommittee meetings	2	Full
Education Subcommittee meetings	6	Full
Finance, Administration and Personnel Subcommittee meetings	4	Full
Policy and Procedure Development Subcommittee meetings	2	Full
Audit and Risk Management Committee meetings	4	Full

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

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;
- 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.

No action was required under these provisions in the year 2014/15.

Assessment of Subcommittees: No formal assessment was carried out in 2014/15 of subcommittee attendance.

Report by internal auditors: Audit assessment of Board performance on HR has identified significant areas for improvement.

Reports by DE auditors/Deloitte Review: These assessments of the Board's performance regarding governance matters have identified significant areas for improvement, as noted above.

Assurances received by Audit and Risk Management Committee: The ARMC regularly reviewed the performance of CnaG both in relation to its financial position and against the key risks in its risk register and the Chair provided updates to the full Board after each ARMC meeting.

Individual appraisals of board members: No individual appraisals of board members have been carried out in 2014/15.

Recommendations for improvement/change as a consequence of the assessment

The Board has accepted the need for both a self-assessment of Board performance and for a periodic external review and will put in place a process of self-assessment in the 2015/16 year to be supplemented by the commissioning of an external assessment during the 2016/17 year once the new governance systems have been implemented and operated.

Range and quality of data used by the Board

The range and quality of the data received by the Board in 2014/15 was as follows:

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

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Board assessment and scrutiny at Board and subcommittee level ensures that the quantity and quality of data is broadly acceptable, though the Board has noted and accepted the need for a review of the nature and quality of the management information with which it is provided and for greater strategic focus in the structure of its agendas. The data provided to the Board during the 2014/15 year was routinely and formally assessed and scrutinised at each board 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 and CEO also attended 2 Governance and Accountability meetings in 2014/15.

Ministerial Directions

No ministerial directions were issued in 2014/15.

Key issues 2014/15

The various reviews of the governance processes during 2014/15 have indicated that there are major failings in governance processes to be addressed and the Board has produced a draft Action Plan to address all the key issues identified. Subject to approval of the Action Plan by DE, the priority during 2015/16 will be to ensure that properly robust systems are put in place and that there is effective compliance with the reporting requirements which apply to CnaG as an arm's length body.

In the HR area, the Board of Directors of CnaG has had difficulty over recent years in the effective handling of complaints which have been outstanding for a considerable period. This has led to disruption in normal working practices and has had an impact on the working environment of its employees. Grievances submitted have not been dealt with in accordance with its grievance policy and remain unresolved. Professional HR support in progressing these grievances was sourced from CAPITA and action to bring them to a conclusion is continuing.

There has also been a significant impact on the effective functioning of the senior management team due to the fact that it has not proved possible to fill two of the senior posts on a permanent basis, and due to the absence of the Accounting Officer for an extended period during the 2014/15 financial year.

The continuing uncertainty for much of the 2014/15 year on the overall structure of the system for education administration has been an additional complicating factor, but that uncertainty was ultimately resolved towards the end of the year as the decision was taken to create the new Education Authority (EA) to which CnaG has nominated a representative. The Board of Directors is hopeful that this will stabilise the structures within the wider education system and facilitate effective engagement between the IME sector and the other sectoral and administrative bodies in the education system, most particularly by improving the quality and timeliness of the planning of educational provision.

CnaG's corporate risk register identified the following risks in 2014/15: risks relating to inadequacy in the policy framework for IME; challenges in working within the context of area-based planning; risks in the promotion of good practice in the IME workforce; risks relating to the adequacy of CnaG's representation and advocacy roles; and risks relating to corporate governance.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Areas of Improvement

- Ensuring robust systems and processes are in place which provide acceptable assurances in handling human resources grievances and complaints in CnaG and which also address the associated health, safety and welfare issues of all its employees;
- Ensuring performance and accountability is embedded at all levels;
- Ensuring that the Board adheres to good practice regarding corporate governance;
- Ensuring that CnaG carries out its role as an effective and efficient representative body for the IME sector.

Summary improvement actions for the year are highlighted below:

Improvements for 2014/15	Actions
Ensuring robust systems and processes are in place which provide acceptable assurances in handling human resources grievances and complaints in CnaG and which also address the associated health, safety and welfare issues of all its employees.	<ul style="list-style-type: none"> • HR specialist was appointed to assist Board and staff with the drafting, implementation, development and approval of a staff handbook; • Training sourced and provided by CEO for his senior management team on handbook policies and procedures; • Progress on key HR issues was reviewed by the Board in closed sessions of the plenary Board meetings.
Ensuring performance and accountability is embedded at all levels.	<ul style="list-style-type: none"> • Bi-monthly assessment of board attendance undertaken; • Reporting by CEO on operational performance; • Report presented to Board at CnaG's Annual General Meeting; • CEO participated in events on key governance issues organised by the Chief Executives' Forum; • Board members were made aware of various relevant training opportunities; • Senior management team met regularly to discuss performance and accountability issues; • Consultation with staff on operational plan and on SMART objectives undertaken; • Staff awareness on the objectives of staff appraisals, action planning and evaluation assessed and training was further developed.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Improvements for 2014/15	Actions
Ensuring that the Board adheres to good practice regarding corporate governance.	<ul style="list-style-type: none"> • Board has been advised on codes of conduct for board members where matters such as Members' Interests have been discussed and the declaration of conflicts of interest is a standing item on all Board and sub-committee agendas; • From December 2013, all Board subcommittees had terms of reference and these have been subject to further review during 2014/15; • Audit Committee was renamed the Audit and Risk Management Committee (ARMC) and its terms of reference were formally approved at its May 2014 meeting. • Audits and structural reviews completed. The Board's action plan in response awaits approval by DE.
CnaG carries out its role as an effective and efficient representative body for the IME sector.	<ul style="list-style-type: none"> • Regular meetings were held with IM principals to assess needs of sector at operational level; • Effective use was made of CnaG's annual conference to engage with the IME sector, facilitate discussions on key policies and strategies and to receive feedback; • There was regular engagement with stakeholders through school visits, meetings with educational bodies and public meetings; • There was regular engagement with DE to ensure that CnaG is adequately resourced; • External support for the development of the 2015/16 business plan was sourced and a draft has been submitted to DE.

Security

CnaG can report that there were no significant lapses of security during 2014/15.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Board Committees and Subcommittees

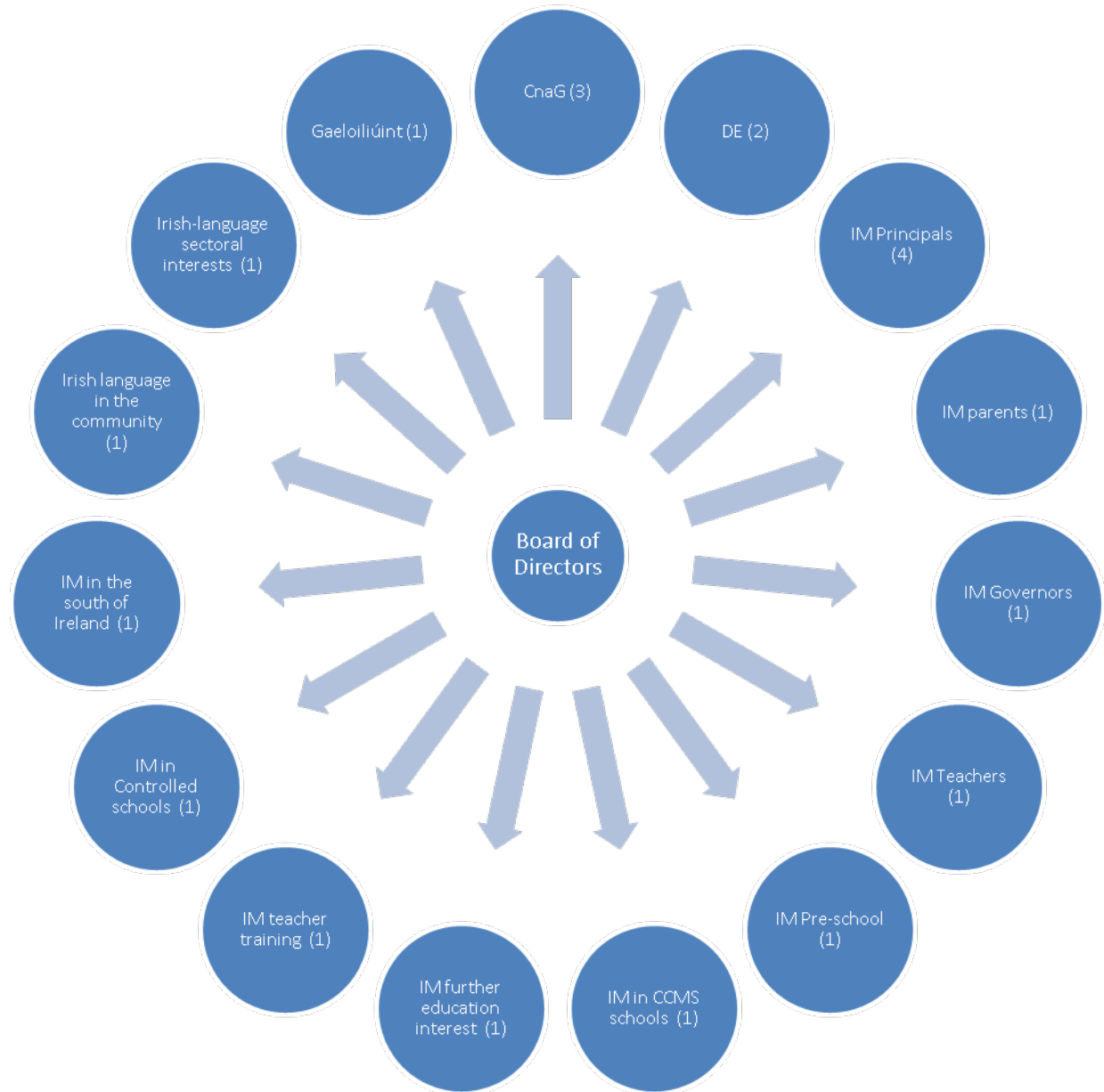
The Board of Directors has a membership of 21 non-executive members representing the different stakeholder interests. It met bi-monthly bar the summer months of July and August for general board meetings. It held 10 meetings in 2014/15. During 2014/15 a considerable amount of attention was allocated to human resource issues, the IM post-primary ministerial group and, Foras na Gaeilge's new funding models and its impact on IM pre-school services.

The role of the Board is to provide CnaG with leadership within a framework of prudent and effective controls. This enables risk to be assessed and managed in setting CnaG's strategic aims, in ensuring that financial and human resources are in place to meet its objectives and comply with its values and standards. It also ensures that CnaG's obligations to its stakeholders and others are understood and met. There remain problems in the achievement of all these objectives as highlighted in the earlier sections of this report. Action to address all the failings identified by the auditors and by Deloitte has been agreed by the Board of Directors and will be actioned sequentially in the 2015/16 year, beginning with a fundamental review of the strategic priorities of the organisation and the drafting of a new Corporate Plan for the 2015-2018 period.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Structure of CnaG's Board of Directors



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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

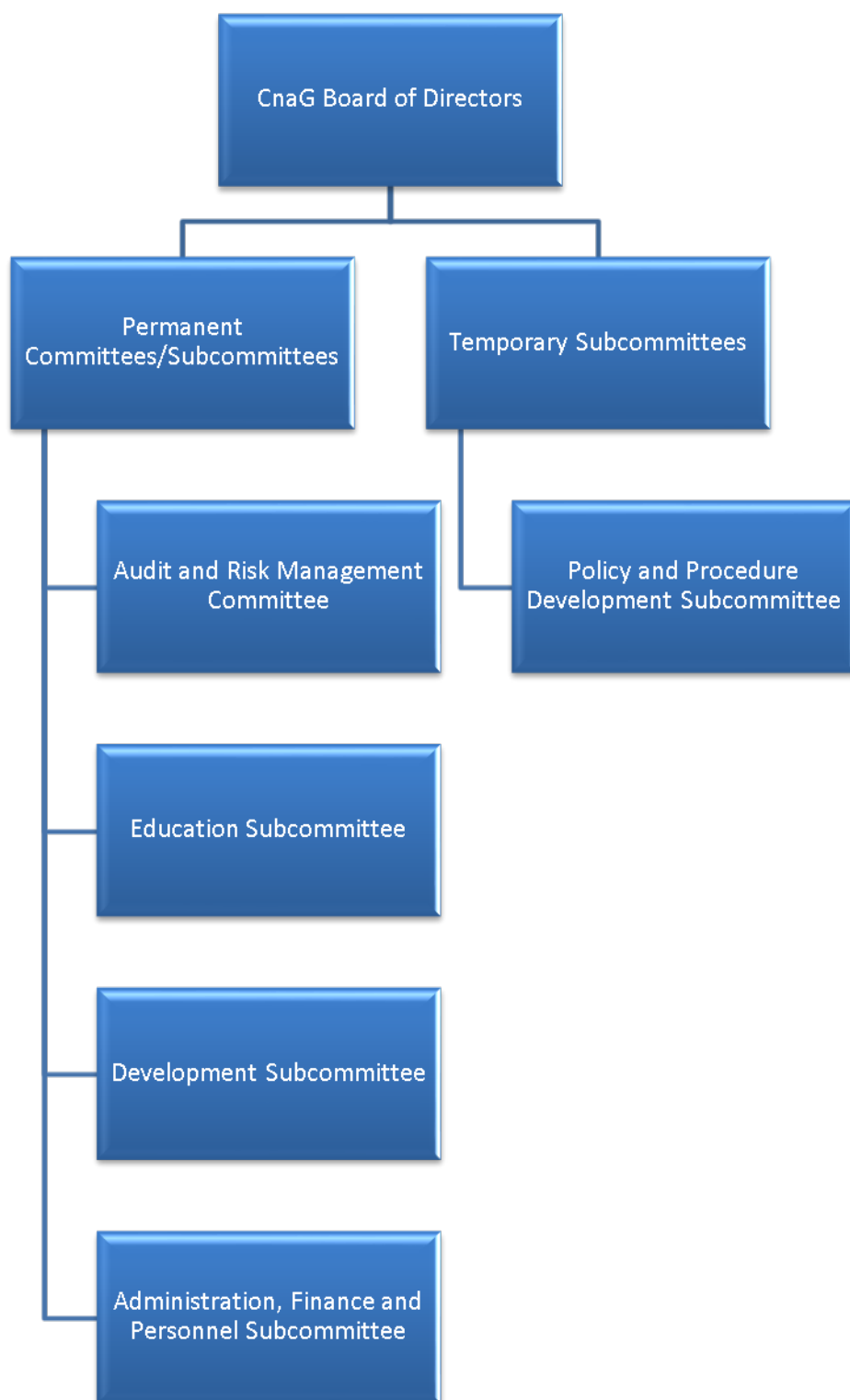
Comhairle na Gaelscolaíochta	- 3 directors
Department of Education (DE)	- 2 directors
School-principals (IM principals' forum)	- 4 directors
IM Parent (IM principals' forum)	- 1 director
IM Teacher (IM principals' forum)	- 1 director
IM Governor (IM principals' forum)	- 1 director
IM preschools (Altram)	- 1 director
IM further education interest (ANIC)	- 1 director
IM in CCMS schools (CCMS)	- 1 director
IM teacher training (NISC / UCET)	- 1 director
IM in Controlled schools (AELB)	- 1 director
Irish-language sectoral interests (Foras na Gaeilge)	- 1 director
Irish language in the community (Pobal)	- 1 director
IM in the south of Ireland (COGG)	- 1 director
Gaeloiliúint (moribund)	- 1 director

The directors who served during the year are shown on page 3.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Structure of Board Committees and Subcommittees



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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Audit and Risk Management Committee (ARMC)

In accordance with its terms of reference this subcommittee 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 4 times during 2014/15.

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 held 6 meetings during the year to carry out the aforementioned duties. The manner, by which the subcommittee functions, as per its terms of reference, needs to be reviewed. This is being addressed through audit recommendations on governance.

Development Subcommittee

This subcommittee carried out the following duties:

- 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 educational issues relevant to the subcommittee;
- Submission of proposals/recommendations to the Board of Directors on developmental issues.

The development subcommittee held 2 meetings during the year to carry out the aforementioned duties. The developments of IM at post-primary level, marketing and area-planning have been the major topics of discussion. The manner by which the subcommittee functions, as per its terms of reference, needs to be reviewed. This is being addressed through audit recommendations on governance.

Administration, Finance and Personnel Subcommittee

This subcommittee met 4 times during the year. Its function is to focus in greater detail on the administrative, financial and personnel issues which are presented to the Board on a bi-monthly basis throughout the year. This subcommittee 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 2015**

Policy and Procedure Development Subcommittee

This subcommittee was established solely to carry out a major review of the CnaG's employee handbook after it was brought to the attention of the Board by the CEO that the current handbook did not have board approval and had serious deficiencies requiring immediate attention.

This subcommittee was tasked to carry out the following on behalf of the Board of Directors:

- Ensure that policies and procedures are up to date, relevant, and fit for purpose;
- Ensure that appropriate consultation is carried out, in accordance with good practice, during any review process;
- Establish structures that will ensure that staff are fully aware and understand all policies and procedures;
- Bring forward recommendations to the Board on all of the above.

The subcommittee has completed a review of CnaG's staff handbook and has brought recommendations to the Board. CnaG's staff handbook was approved at the Board's June 2014 meeting. This subcommittee has met 2 times this year.

Role of the Accounting Officer/CEO and Senior Management Team

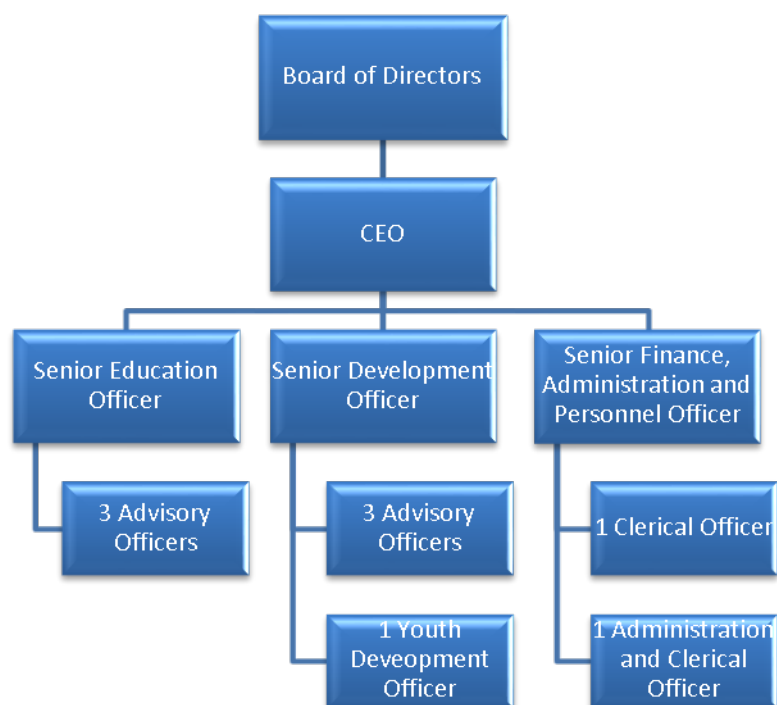
The role of the Accounting Officer/CEO and senior management team during the year was to offer support and assistance to those involved in the IME sector in three broad areas:

- Support for current provision by facilitating the development of existing IME provision at pre-school, primary and post-primary levels;
- Planning new development by facilitating the continued growth and development of the IME sector in partnership and cooperation with other educational partners;
- Provision of other support by carrying out a range of additional support functions including representing IME, advising individuals and organisations about the on-going development of IME and promoting IME within the wider community;
- In relation specifically to the role of the accounting officer to act in accordance with guidance in CnaG's Management Statement and Financial Memorandum;
- In relation specifically to the role of CEO to act in accordance with guidance in CnaG's Management Statement.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Organisational Chart of Comhairle na Gaelscolaíochta



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 2014/15 the CEO and the Chair of CnaG met twice with the Permanent Secretary (DE) for Governance and Accountability meetings.

Internal Controls and Risk Management

The Directors acknowledge their responsibility for CnaG's system of internal control and for reviewing its effectiveness.

The risks associated with the CnaG's activities were reviewed on 4 occasions by the ARMC. The corporate risk register includes an evaluation of all levels of risk. Both inherent and residual risks are represented. Full details of the corporate risk register will be available on request from the ARMC.

The risk profiles ensure that internal audit reviews of the adequacy, application and effectiveness of risk management and internal controls are targeted on the key risks. 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.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015

CnaG has in place internal control and risk management systems for financial reporting with additional controls which include 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. Forecasts for the year are reported bi-monthly. A quarterly assurance document is also completed by the CEO and forwarded to the Permanent Secretary (DE).

Internal Audit

ASM McClure Watters were the internal auditors during 2014/15. All areas, as agreed by the ARMC, have been reviewed and the action plan agreed by the Board in response to the various reviews of governance issues addressed all the issues identified and will be progressed initially through the ARMC for formal clearance by the full Board.

Non Departmental Public Body status Compliance

CnaG was designated as an NDPB in 2012 by the Department of Finance and Personnel (DFP). CnaG's MSFM was given Board approval on 6 June 2013. CnaG's Accounting Officer is responsible for ensuring business cases are submitted for approval to DE prior to any expenditure which exceeds his delegated powers, as laid out the MSFM.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Board Members' attendance during 2014/15

Dates Members	03/04 /14	14/04 /14	05/06 /14	25/06 /14	02/10 /14	16/10 /14	04/12 /14	18/12 /14	15/01 /15	05/02 /15	Total XX/10
Caoimhín Ó Peatáin	1	1	1	1	1	1	1	1	1	1	10/10
Gabrielle Nig Uidhir		1	1	1	1			1			5/10
Seosamh Ó Coinne	1		1	1	1	1				1	6/10
Eibhlín Mhic Aoidh	1	1	1	1	1	1	1	1		1	9/10
Micheál Mac Giolla Ghunna	1	1	1		1	1	1		1	1	8/10
Deaglán Ó Mocháin	1	1		1	1	1	1	1	1		8/10
Caoimhín Mac Cionnaith	1			1	1	1	1	1	1	1	8/10
Rosemary Mulholland	1	1	1	1	1	1	1	1		1	9/10
Niall Ó Catháin	1	1	1	1	1	1	1	1		1	9/10
Malachy Crudden	1	1			1	1			1	1	6/10
Séamus Ó Donnghaile		1	1		1	1	1	1		1	7/10
Máire Uí Éigeartaigh	1	1	1	1	1	1	1	1		1	9/10
Muireann Ní Mhóráin	1	1	1	1			1		1	1	7/10
Áine Andrews	1	1	1	1	1	1		1	1	1	9/10
Aodán Mac Póilin							1	1	1	1	4/4
Stephen Peover									1	1	2/2

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Development Subcommittee

Date of Subcommittee Meeting	09/14	11/14	Total Iomlán
Members			
Deaglán Ó Mocháin (Chair)	1	1	2/2
Rosemary Mulholland	1		1/2
Niall Ó Catháin	1	1	2/2
Total	3	2	

Education Subcommittee

Date of Subcommittee Meeting	06/14	08/14	09/14	11/14	01/15	03/15	Total Iomlán
Members							
Eibhlín Mhic Aoidh (Chair)	1		1	1	1	1	5/6
Micheál Mac Giolla Ghunna			1			1	2/6
Máire Uí Éigeartaigh	1	1	1	1			4/6
Áine Andrews	1	1	1	1	1	1	6/6
Gabrielle Nig Uidhir				1			1/6
Caoimhín Ó Peatáin	1			1	1	1	4/6
Total	4	2	4	5	3	4	

Administration, Finance and Personnel Subcommittee

Date of Subcommittee Meeting	06/14	10/14	12/14	03/15	Total Iomlán
Members					
Séamas Ó Donnghaile (Chair)		1	1	1	3/4
Seosamh Ó Coinne	1	1		1	3/4
Muireann Ní Mhóráin	1	1	1	1	4/4
Stephen Peover				1	1/1
Caoimhín Ó Peatáin	1	1	1	1	4/4
Total	3	4	3	3	

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

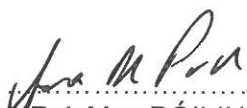
**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2015**

Policy and Procedure Development Subcommittee

Date of Subcommittee Meeting	25/06/14	19/11/14	Total Iomlán
Members			
Caoimhín Mac Cionnaith (Chair)	1	1	2/2
Eibhlín Mhic Aoidh			0/2
Deaglán Ó Mocháin	1	1	2/2
Caoimhín Ó Peatáin	1	1	2/2
Seosamh Ó Coinne	1		1/2
Áine Andrews			0/2
Total	4	3	

Audit and Risk Management Committee:

Date of Subcommittee Meeting	06/14	12/14	02/15	03/15	Total Iomlán
Members					
Stephen Peover (Chair)			1	1	2/2
Muireann Ní Mhóráin	1	1	1	1	4/4
Caoimhín Ó Peatáin	1	1	1	1	4/4
Seosamh Ó Coinne	1	1	1	1	4/4
Malachy Crudden	1	1	1	1	4/4
Total	4	4	5	5	


.....
MR A Mac PÓILIN
Chairperson


.....
MR P Ó MÓRDHA
Acting Accounting Officer

DATE: 25/06/15

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
OF COMHAIRLE NA GAELSCOLAÍOCHTA**

We have audited the financial statements of Comhairle na Gaelscolaíochta for the year ended 31 March 2015 which comprise of the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounts Standards (United Kingdom Generally Accepted Accounting Practice). We have also audited the information in the Remuneration Report that is described in that report as having been audited.

The report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and Auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 11, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

Scope of the audit of the Financial Statements (cont'd)

In addition, we are required to obtain evidence sufficient to give reasonable assurance that the incoming and outgoing resources reported in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Opinion on Regularity

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

Opinion on Financial Statements

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 2015 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.

Emphasis of Matter – Going concern

In forming our opinion, which is not modified, we have considered the adequacy of the disclosures made in note 2 of the financial statements concerning the charitable company's ability to continue as a going concern. The financial statements have been prepared on the going concern basis, the validity of which depends upon the charity successfully implementing an action plan on governance issues and the continued support of the Department of Education. These conditions, as more fully explained in note 2 of the financial statements, indicates the existence of a material uncertainty which may cast significant doubt on the charitable company's ability to continue as a going concern. In view of this uncertainty we consider that it should be drawn to you attention but our opinion is not qualified in this respect.



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

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; and
- 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.

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 and Personnel's guidance.

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Kay Collins

MRS KAY COLLINS FCA
(Senior Statutory Auditor)
For and on behalf of
GOLDBLATT McGUIGAN
Chartered Accountants
& Statutory Auditor

29 June 2015

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

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2015**

	Note	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	3	665,056	-	665,056	610,149
Investment income	4	38,064	-	38,064	24,072
Incoming resources from charitable activities	5	<u>-</u>	<u>136,980</u>	<u>136,980</u>	<u>150,473</u>
Total incoming resources		<u>703,120</u>	<u>136,980</u>	<u>840,100</u>	<u>784,694</u>
Resources expended					
Charitable activities	6	653,419	138,910	792,329	795,434
Governance costs	7	<u>12,159</u>	<u>-</u>	<u>12,159</u>	<u>10,764</u>
Total resources expended		<u>665,578</u>	<u>138,910</u>	<u>804,488</u>	<u>806,198</u>
Net incoming/(outgoing) resources and net income/(deficit) for the year					
	8	37,542	(1,930)	35,612	(21,504)
Actuarial (loss)/gain in respect of defined benefit pension scheme	11	<u>(86,000)</u>	<u>-</u>	<u>(86,000)</u>	<u>193,000</u>
Net movement in funds		(48,458)	(1,930)	(50,388)	171,496
Reconciliation of funds					
Balance brought forward at 1 April 2014		<u>96,787</u>	<u>10,179</u>	<u>106,966</u>	<u>(64,530)</u>
Balance carried forward at 31 March 2015	16/17	<u>48,329</u>	<u>8,249</u>	<u>56,578</u>	<u>106,966</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore no separate Statement of Total Recognised Gains and Losses has been prepared.

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

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


**BALANCE SHEET
Year ended 31 March 2015**

	Note	2015 £	2014 £
FIXED ASSETS			
Tangible assets	12	10,264	15,415
CURRENT ASSETS			
Debtors	13	19,948	9,114
Cash at bank and in hand		<u>45,241</u>	<u>61,437</u>
		65,189	70,551
CREDITORS: Amounts falling due within one year	14	<u>(19,875)</u>	<u>(33,000)</u>
NET CURRENT ASSETS		<u>45,314</u>	<u>37,551</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		55,578	52,966
DEFINED BENEFIT PENSION SCHEME ASSET	11	<u>1,000</u>	<u>54,000</u>
NET ASSETS/(LIABILITIES)		<u>56,578</u>	<u>106,966</u>
FUNDS			
Restricted income funds	16	<u>8,249</u>	<u>10,179</u>
Unrestricted income funds:-			
General Funds		35,729	42,787
Designated Funds		11,600	-
Pension Reserve		<u>1,000</u>	<u>54,000</u>
Total unrestricted income funds	17	<u>48,329</u>	<u>103,987</u>
Total funds		<u>56,578</u>	<u>106,966</u>

These financial statements were approved and authorised for issue by the directors
...25/06/2015...and were signed on their behalf by:



MR A Mac PÓILIN
Director



MR C Ó PEATÁIN
Director

Company Registration Number – NI039115

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

**CASH FLOW STATEMENT
For the year ended 31 March 2015**

	2015	2014
	£	£
Net incoming/(outgoing) resources	35,612	(21,504)
Interest receivable	(38,064)	(24,072)
Interest payable	<u>-</u>	<u>-</u>
Operating deficit for the year	(2,452)	(45,576)
Depreciation	6,837	7,768
(Increase)/decrease in debtors	(10,834)	13,916
(Decrease)/increase in creditors	(13,125)	19,382
Pension service cost in excess of contributions	<u>5,000</u>	<u>11,000</u>
Net cash (outflow)/inflow from operating activities	<u>(14,574)</u>	<u>6,490</u>
Returns on investments and servicing of finance:		
Interest received	64	72
Interest paid	<u>-</u>	<u>-</u>
Net cash inflow from returns on investments and servicing of finance	<u>64</u>	<u>72</u>
Capital expenditure and financial investment:		
Payments to acquire tangible fixed assets	<u>(1,686)</u>	<u>(3,270)</u>
Net cash outflow from capital expenditure and financial investment	<u>(1,686)</u>	<u>(3,270)</u>
(Decrease)/increase in cash in the year	<u>(16,196)</u>	<u>3,292</u>

The Cash Flow Statement continues on page 41.

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

**CASH FLOW STATEMENT (Cont'd)
For the year ended 31 March 2015**

RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS

	2015	2014
	£	£
Decrease/(increase) in cash in financial year	<u>(16,196)</u>	<u>3,292</u>
Change in net funds resulting from cash flows	<u>(16,196)</u>	<u>3,292</u>
Movement in net funds in year	(16,196)	3,292
Net funds at start of year	<u>61,437</u>	<u>58,145</u>
Net funds at end of year	<u><u>45,241</u></u>	<u><u>61,437</u></u>

ANALYSIS OF NET FUNDS

	At 1 April	Cash Flow	Non-cash	At 31 March
	2014	£	Movements	2015
	£	£	£	£
Cash at bank and in hand	<u>61,437</u>	<u>(16,196)</u>	_____ -	<u>45,241</u>
	<u>61,437</u>	<u>(16,196)</u>	_____ -	<u>45,241</u>
Debt due within one year	-	-	-	-
Debt due after one year	_____ -	_____ -	_____ -	_____ -
	<u>61,437</u>	<u>(16,196)</u>	_____ -	<u>45,241</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2015**

1. NATURE OF ORGANISATION

The charity is a company limited by guarantee.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom including the Statement of Recommended Practice on 'Accounting and Reporting by Charities' (revised 2005). 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. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Going concern

The charity's principal source of funding is a core grant from the Department of Education. At the date of signing the financial statements confirmation of funding has been received for the period to 30 September 2015. Future funding is dependent upon the charity successfully implementing an agreed action plan, to the Department of Education's satisfaction, to address failings in the governance of the charity. This creates a material uncertainty that may cast significant doubt on the charity's ability to continue as a going concern and therefore it may be unable to realise its assets and discharge its liabilities in the normal course of its charitable activities. The Directors expect to successfully implement the agreed action plan, that the full amount of the core grant will be received for the year ended 31 March 2016 and that they will enjoy continued support from the Department of Education going forward. Therefore, these financial statements have been prepared on the going concern basis.

Incoming resources

(i) Incoming resources from generated funds

Voluntary income includes all incoming resources from gifts, donations and grants that provide core funding and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Investment income represents bank deposit interest receivable during the year.

(ii) Incoming resources from charitable activities

Incoming resources from charitable activities includes income received under contract or where entitlement to funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

2. ACCOUNTING POLICIES (Cont'd)

Resources expended

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.

(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.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

2. ACCOUNTING POLICIES (Cont'd)

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.

(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.

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

3. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Donations	56	-	56	149
Department of Education	665,000	-	665,000	609,800
Other Income	-	-	-	200
	<u>665,056</u>	<u>-</u>	<u>665,056</u>	<u>610,149</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Bank interest receivable	64	-	64	72
Other finance income	<u>38,000</u>	-	<u>38,000</u>	<u>24,000</u>
	<u>38,064</u>	<u>-</u>	<u>38,064</u>	<u>24,072</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Grants receivable				
Youth Council NI	-	45,030	45,030	19,000
International Fund for Ireland	-	-	-	87,650
Foras na Gaeilge	-	950	950	35,449
British Council	-	-	-	1,174
Department of Education	<u>-</u>	<u>91,000</u>	<u>91,000</u>	<u>7,200</u>
	<u>-</u>	<u>136,980</u>	<u>136,980</u>	<u>150,473</u>

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

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Programmes	587,920	138,910	726,830	746,445
Support costs	<u>65,499</u>	-	<u>65,499</u>	<u>48,989</u>
	<u>653,419</u>	<u>138,910</u>	<u>792,329</u>	<u>795,434</u>

7. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Audit and accountancy fees	6,040	-	6,040	7,188
Internal audit	1,590	-	1,590	-
Directors' travel	<u>4,529</u>	-	<u>4,529</u>	<u>3,576</u>
	<u>12,159</u>	<u>-</u>	<u>12,159</u>	<u>10,764</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

8. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2015	2014
	£	£
Depreciation	6,837	7,768
Auditor's remuneration:		
- audit of the financial statements	2,880	2,880
- other services	2,500	4,308
Internal audit	1,590	-
Operating lease costs:		
- other assets	<u>31,592</u>	<u>31,592</u>

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2015	2014
	£	£
Wages and salaries	398,740	408,838
Social security costs	29,287	30,283
Pension costs	<u>78,246</u>	<u>83,092</u>
	<u>506,273</u>	<u>522,213</u>

Particulars of employees:

The average number of employees during the year was as follows:

	2015	2014
	£	£
Number of staff	<u>13</u>	<u>14</u>

No employee received emoluments of more than £60,000 during the year (2014 - £nil).

10. DIRECTORS' EMOLUMENTS

The Directors received no emoluments during the year.

Four Directors (2014 – four) were reimbursed a total of £4,529 (2014 - £3,576) for travel costs during the year.

11. 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

11. PENSIONS (Cont'd)

Contributions for the Accounting Period ended 31 March 2016

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 2016 of £72,000.

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

Assumptions

The latest actuarial valuation of CnaG liabilities took place as at 31 March 2013. 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 Financial Reporting Standard 17, Retirement Benefits (FRS 17) purposes were:

Principal Financial Assumptions (%per annum)

	31 March 2015	31 March 2014
Discount rate	3.2	4.3
RPI price inflation	2.9	3.4
CPI price inflation	1.8	2.4
Pension increases	1.8	2.4
Pension accounts revaluation date	1.8	n/a
Salary increases	3.3	3.9

Mortality Assumptions

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

Post Retirement Mortality (retirement in normal health)	31 March 2015	31 March 2014
Males		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	110%	110%
Improvements to base table rates	CMI 2012 with long term rate of improvement of 1.5% per annum.	CMI 2012 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	22.2	22.1
Member aged 45 at accounting date	24.2	24.3

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

11. PENSIONS (Cont'd)

Post Retirement Mortality (retirement in normal health)	31 March 2015	31 March 2014
Females		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	110%	110%
Improvements to base table rates	CMI 2012 with long term rate of improvement of 1.5% per annum.	CMI 2012 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	24.7	24.6
Member aged 45 at accounting date	27.0	26.9

Commutation

31 March 2015

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 2014

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

Asset Allocation

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

	Asset split at 31 March 2015 (%)	Asset split at 31 March 2014 (%)
Equities	73.0	74.2
Property	12.6	11.2
Government Bonds	5.7	5.9
Corporate Bonds	6.5	6.1
Cash	2.0	2.6
Other	<u>0.2</u>	<u>0.0</u>
Total	<u>100.0</u>	<u>100.0</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

11. PENSIONS (Cont'd)

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2015	Value as at 31 March 2014
	£M's	£M's
Fair value of assets	1.638	1.370
Present value of funded liabilities	(1.637)	(1.316)
Present value of unfunded liabilities	<u>0.000</u>	<u>0.000</u>
Pension asset recognised on the Balance Sheet	<u>0.001</u>	<u>0.054</u>

Analysis of the SOFA Charge

	Period Ended 31 March 2015	Period Ended 31 March 2014
	£M's	£M's
Current service cost	0.077	0.076
Past service cost	0.000	0.000
Interest cost	0.058	0.067
Expected return on assets	(0.096)	(0.091)
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.039</u>	<u>0.052</u>

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

Opening present value of liabilities	1.316	1.442
Current service cost	0.077	0.076
Interest cost	0.058	0.067
Contributions by participants	0.023	0.021
Actuarial (gains)/losses on liabilities	0.173	(0.280)
Net benefits paid out of the fund	<u>(0.010)</u>	<u>(0.010)</u>
Closing value of liabilities	<u>1.637</u>	<u>1.316</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

11. PENSIONS (Cont'd)

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2015	Period Ended 31 March 2014
	€M's	€M's
Opening fair value of assets	1.370	1.290
Expected return on assets	0.096	0.091
Actuarial (gains)/losses on assets	0.087	(0.087)
Contributions by the employer	0.072	0.065
Contributions by participants	0.023	0.021
Net benefits paid out	<u>(0.010)</u>	<u>(0.010)</u>
Closing fair value of assets	<u>1.638</u>	<u>1.370</u>

Actual Return on Assets

Expected return on assets	0.096	0.091
Actuarial loss on assets	<u>0.087</u>	<u>(0.087)</u>
Actual return on assets	<u>0.183</u>	<u>0.004</u>

Analysis of Amounts Recognised in the SOFA

Total actuarial gains/(losses)	<u>(0.086)</u>	<u>0.193</u>
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History of Experience Gains and Losses

Experience gains/(losses) on assets	0.087	(0.087)
Percentage of assets	5.3%	-6.4%
Experience gains on liabilities	0.007	0.176
Percentage of the present value of the liabilities	0.4%	13.4%

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

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2014	80,749
Additions	1,686
Disposals	<u>(7,308)</u>
At 31 March 2015	<u>75,127</u>
Depreciation	
At 1 April 2014	65,334
Charge for the year	6,837
Depreciation on disposals	<u>(7,308)</u>
At 31 March 2015	<u>64,863</u>
Net Book Value	
At 31 March 2015	<u>10,264</u>
At 31 March 2014	<u>15,415</u>

13. DEBTORS

	2015 £	2014 £
Prepayments and accrued income	<u>19,948</u>	<u>9,114</u>

14. CREDITORS: Amounts falling due within one year

	2015 £	2014 £
Accruals	<u>19,875</u>	<u>33,000</u>

15. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2015 the charity had annual commitments under non-cancellable operating leases as set out below.

	2015		2014	
	Land and Buildings £	Other items £	Land and Buildings £	Other items £
Operating leases which expire:				
Within 1 year	-	-	-	-
Within 1 to 2 years	-	-	-	-
Within 2 to 5 years	<u>30,000</u>	<u>1,592</u>	<u>30,000</u>	<u>1,592</u>

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

16. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2014 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Mar 2015 £
YCNI - Youth Development Project	10,179	41,500	(47,781)	-	3,898
YCNI Workforce Development Fund	-	3,530	-	-	3,530
Foras na Gaeilge – Cross Border Committee	-	950	(129)	-	821
Department of Education – Irish-medium Pre- schools	-	<u>91,000</u>	<u>(91,000)</u>	-	-
	<u>10,179</u>	<u>136,980</u>	<u>(138,910)</u>	-	<u>8,249</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2014 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Transfers £	Balance at 31 Mar 2015 £
General Funds	42,787	665,120	(660,578)	-	(11,600)	35,729
Designated Funds	-	-	-	-	11,600	11,600
Pension Reserve	<u>54,000</u>	<u>38,000</u>	<u>(5,000)</u>	<u>(86,000)</u>	-	<u>1,000</u>
	<u>96,787</u>	<u>703,120</u>	<u>(665,578)</u>	<u>(86,000)</u>	-	<u>48,329</u>

18. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 16)

(a) Youth Council for Northern Ireland - Youth Development Project

This project is funded by Youth Council for Northern Ireland. The purpose of the project is to fund a Youth Development Officer.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

(i) Restricted Funds (Note 16) (Cont'd)

(b) *Youth Council for Northern Ireland – Workforce Development Fund*

This was funding awarded by Youth Council for Northern Ireland for the translation and development of resources to support the tuition, assessment and quality assurance of the OCNNI Level 2 Award in Youth Work Practice qualification.

(c) *Foras na Gaeilge – Cross Border Committee*

This project was to fund the North/South Standing Committee to cover the costs of a conference and publicise research findings.

(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.

(ii) Unrestricted Funds (Note 17)

(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) *Designated Funds*

Committed Project Costs Reserve

The purpose of this fund is to ensure the charity has resources retained for committed project costs at the year end for which services were not provided until post year end.

(c) *Pension Reserve*

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2015**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Asset £	Total £
Restricted Income Funds	-	8,249	-	8,249
General Funds	10,264	25,465	-	35,729
Designated Funds	-	11,600	-	11,600
Pension Reserve	-	-	<u>1,000</u>	<u>1,000</u>
Total Funds	<u>10,264</u>	<u>45,314</u>	<u>1,000</u>	<u>56,578</u>

20. 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 £756,000 (2014 - £617,000).

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

21. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2014 – £nil). There were no cash losses written off during the year (2014 - £nil).

22. CONTINGENCIES

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

23. 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.

24. 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 Acting Accounting Officer authorised these financial statements for issue on 25 June 2015.

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
for the year ended 31 March 2015**

25. 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

	2015	2014
	£	£
Incoming Resources		
Incoming resources from generating funds:		
Voluntary income	56	349
Activities for generating funds:		
Investment income	38,064	24,072
Incoming resources from charitable activities	136,980	150,473
	<hr/>	<hr/>
Total incoming resources	175,100	174,894
	<hr/>	<hr/>
Resources expended		
Charitable activities	792,329	795,434
Governance costs	12,159	10,764
	<hr/>	<hr/>
Total resources expended	804,488	806,198
	<hr/>	<hr/>
Net deficit for year	(629,388)	(631,304)
Actuarial (Losses)/gains	(86,000)	193,000
	<hr/>	<hr/>
Amount transferred to reserves	(715,388)	(438,304)
	<hr/>	<hr/>
Analysis of Reserves prepared under FReM		
Balance at 1 April	106,966	(64,530)
Grant in aid received in the year	665,000	609,800
Amount transferred to reserves	(715,388)	(438,304)
	<hr/>	<hr/>
Balance at 31 March	56,578	106,966
	<hr/> <hr/>	<hr/> <hr/>

