



Comhairle na Gaelscolaíochta

Annual Report and Accounts
for the year ended 31 March 2016

15/16



COMHAIRLE
NA GAELSCOLAÍOCHTA

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COMPANY REGISTRATION NUMBER NI039115

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

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2016

**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

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

Bankers

Bank of Ireland
202 Andersonstown Road
Belfast
BT11 9EB

Solicitors

Michael Flanigan Solicitors
207 Falls Road
Belfast
BT12 6AH

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

**THE CHAIRPERSON'S REPORT
For the Year Ended 31 March 2016**

I am pleased to present the 2015-16 Annual Report of Comhairle na Gaelscolaíochta. This year has been a challenging one for the Comhairle as we have worked to address the issues of governance identified in the various reviews carried out during 2014 but I am confident that the steps we have taken will underpin the effectiveness of the organization and reinforce our ability to support the delivery of Irish medium education for the growing number of families who choose it for their children.

Comhairle na Gaelscolaíochta has continued to support and help develop the Irish medium sector and it is gratifying that the sector comprises now almost 90 schools and over 5000 pupils creating a basis for a strong Irish speaking community in which the language and culture can flourish and become embedded as an essential element in the fabric of society. The key to this expansion of the sector continues to be the vital importance of the pre-school sector and we would wish to acknowledge the strong links we have with Altram in that regard and note with some satisfaction that the future funding arrangements for our partnership with Altram were set on a much firmer footing during this past year.

I would also like to acknowledge particularly the role played by our partners in lontaobhas na Gaelscolaíochta without whose support the whole Irish medium sector would be greatly impoverished.

Now that the structure of the education system has been settled after a long period of uncertainty, we have begun to create stronger and more positive partnerships with the other key organisations in the education system such as the Education Authority and CCMS to ensure proper co-ordination of the planning of education provision and we are of course playing our full role in the process of area-planning, emphasising the distinctive features and needs of the Irish medium sector. In that context, I would like to acknowledge the openness with which we have been received by our education partners and their willingness to address the issues faced by our under-resourced but rapidly growing sector.

In conclusion, I would like to pay tribute to the staff of Comhairle na Gaelscolaíochta who have continued to deliver on their key objectives under our Corporate and Business Plans and to the Board of Directors who have shown a huge level of personal commitment to the organisation and who have given freely of both their time and their expertise to the work of the Comhairle.



.....
MR S PEOVER
Chairperson

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

**REPORT OF THE DIRECTORS
For the year ended 31 March 2016**

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 2016. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

Comhairle na Gaelscolaíochta, 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. However, during his long-term absence Liam Ó Flannagáin has acted as an interim Chief Executive Officer.

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

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 Éigeartaigh
Mr S Ó Donnghaile
Mr S Peover

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 2016**

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 15 to 28.

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 2016**

Structure, Governance & Management (Cont'd)

Accounting Officer

Mr P Ó Mórdha was Interim Accounting Officer during the period of these financial statements.

Sickness Absence Data

The 13 members of staff at the year end (2015 – 13) had a total of 284.5 days (2015 – 101.5 days) of sick leave in the year which averages 21.9 days (2015 – 7.8 days) per person. However, the rate drops to 75 days with 6.25 per person by leaving out one individual's long term absence.

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 15 to 28.

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 2016**

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 in accordance with the integrated Business and Corporate Plan for 2015/16.

Education Priorities: Transforming the Governance and Management of Education

Achieved

- Revised Conflicts of Interest Policy
- Governance Training Programme for Directors
- Review of Terms of Reference (TOR) of Board and Sub Committees
- Internal communications reviewed and improved
- Board structure reviewed and revised
- Skills range of Board reviewed
- CnaG resources managed effectively with 5% underspend
- Board and Sub Committees agenda and meeting structures reviewed
- Team meetings and corporate briefing reviewed
- Department of Education (DE) monitoring arrangements fully complied with
- Complied with all requirements for completion of accounts for year 2014/15
- Working to comply with targets on payment of invoices
- Delivering support to Boards of Governors

Partially Achieved

- Completion of all recommendations arising from Deloitte review

Not Achieved

- Restructure agreement on staffing
- Revised job descriptions of staff
- To effect a smooth transition to new structure
- Review of website

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2016**

Achievements and Performance (Cont'd)

Education Priorities: Raising Standards for all, Developing the Education Workforce and Improving the Learning Development

Achieved

- Provided representation on a wide range of educational bodies e.g. Education Authority, Coiste Áiseanna, Tacaíocht, Oiliúint and Curaclam (CATOC), Preschool Education Advisory Group (PEAGS), Childhood Partnership, Area Planning Groups etc.
- Provided mentoring support to principals
- Reinstatement of the forum na bPríomhoidí
- Prepare and deliver sectoral Annual Conference March 2016
- Provided effective engagement with DE in a wide range of issues and responding to relevant consultations
- Strengthened engagement with Education Authority (EA)
- Engaged effectively with EA's Curriculum Assessment Support Services (CASS) giving curriculum support to the sector including for Special Education Needs (SEN)
- Worked and lobbied to ensure provision of Learning Support Centres for Irish-medium Education (IME) with EA
- Engaged with the full range of Educational Partners through the Education Strategic Planning and Policy forum
- Improved North South engagement through an Coiste Seasta Thuaidh Theas
- Developed a Sectoral Development Plan identifying the future needs of the sector including future teacher and other resources
- Developed a series of robust data and statistical bases for planning projectives
- Supported and promoted the update of the Professional Qualification Headship (PQH) qualifications within the IME sector
- Irish-medium Steering Group for On-line Learning (IMSGOL) re-established

Partially Achieved

- Delivered the Bursary Scheme for in service language training (Complete for July 2016)

Not Achieved

- Develop a performance related pay scheme
- Developed Business Case for new senior post

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2016**

Achievements and Performance (Cont'd)

Education Priorities: Closing the Performance Gap and increasing Access and Equality Position

Achieved

- Ensured representation on each tier of the Area Planning structures; Area Planning Steering Group, Area Working Group and Local Area Planning Working Group
- Strategy developed for all Area Planning Areas; almost complete
- Provided support and advice on the development of a range of Development Proposals
- Representation provided on a range of Educational groupings to maximise the benefit for Irish-medium (IM) schools
- Engagement process established with the sector by CnaG to improve partner relations e.g. regular meetings established with InaG, Foras na Gaeilge, CCMS, EA, NICIE and Conradh na Gaeilge.

Financial Review

The Department of Education core grant is the charity's principal source of funds. Expenditure in the year went towards the achievements and objectives detailed on pages 6 and 7. The charity does not envisage a significant reduction in funding for the incoming financial year, 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.

Funding has also been received from Youth Council for Northern Ireland, Foras na Gaeilge and the Department of Education towards specific projects in the year ended 31 March 2016.

The results for the year are set out on pages 32 to 51. The charity returned net outgoing resources before actuarial gains of £30,070 for the year (2015 – net incoming resources before actuarial losses of £35,612). The results for the year are in line with budgets.

The deficit in the year has arisen as a result of expenditure from a designated fund and an increase in the pension fund service cost for the year.

At 31 March 2016 the charity had total General Funds of £27,169 (2015 - £35,729), total designated funds of £nil (2015 - £11,600) and total Restricted Funds of £9,339 (2015 - £8,249). At 31 March 2016 the charity also had a surplus of £79,000 (2015 – £1,000) 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 2016 the charity held free reserves of £23,374 (2015 - £25,465) which represents approximately ten days' expenditure.

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2016**

Financial Review (Cont'd)

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.

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 as part of improving best practice within the organisation.

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 2016**

Directors' Responsibility Statement (Cont'd)

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

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



.....
MR S PEOVER
Director

DATE: 23 /6/16

Registered Office:

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

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 2016**

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.

Mr P Ó Mórdha was appointed Interim 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 2016**

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	2015-16				2014-15					
	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	45-50	-	-	9	55-60

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

Median Earnings

The median earnings of Comhairle na Gaelscolaíochta work force is £28,986, the ratio between this and the earnings of the highest paid employee is 1.39.

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 2016**

Staff Costs

	2016	2015
	£	£
Wages and salaries	385,696	398,740
Social Security costs	28,367	29,287
Pension costs	<u>87,844</u>	<u>78,246</u>
	<u>501,907</u>	<u>506,273</u>

Average Number of Persons Employed

	2016	2015
Number of staff	13	13

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%-10.5%. For 2015-16 the rates were as follows:

Band	Range	Contribution Rate
1	£0 - £14,000	5.5%
2	£14,001 - £21,300	5.8%
3	£21,301 - £35,600	6.5%
4	£35,601 - £43,000	6.8%
5	£47,701 - £85,000	8.5%
6	More than £85,000	10.5%

The employer contribution rate for 2015-16 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 12 to the financial statements.

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

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2016**

Audited Information

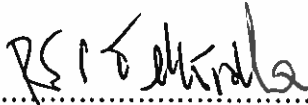
Employee	Accrued pension at pension age as at 31/3/16 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/16 £'000s	CETV at 31/3/15 £'000s	Real increase in CETV £'000s
Dr M Ó Duibh CEO	5-10 plus 5-10 lump sum	0-2.5 plus 0-2.5 lump sum	105	86	18

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
Interim Accounting Officer

DATE: 23/6/16

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

**GOVERNANCE STATEMENT
For the year ended 31 March 2016**

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 January 2011 and as a result additional disclosure requirements and reporting are required to reflect this designated status.

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 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 prepared and worked to throughout the year 2015/16.

Governance Framework

CnaG recognises that to deliver its strategic aims, objectives and priorities successfully, it needs sound governance arrangements in place. Corporate governance is founded on laws, policies, processes, systems and behaviours and together they provide a system for the way in which an organisation is directed, administered and controlled.

CnaG's governance framework sets out the roles, responsibilities and procedures for the effective and efficient conduct of its core activities. It also enables CnaG to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016**

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

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

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

Board / Sub-Committees Structure

The Board of Directors has a membership of 15 non-executive directors out of a possible total of 21, representing the different stakeholder interests. It met bi-monthly bar the summer months of July and August for general board meetings. It held 7 meetings in 2015/16. During 2015/16 a considerable amount of attention was allocated to human resource issues, the development of the Area Planning process and ongoing impact of the long term absence of the CEO on sick leave.

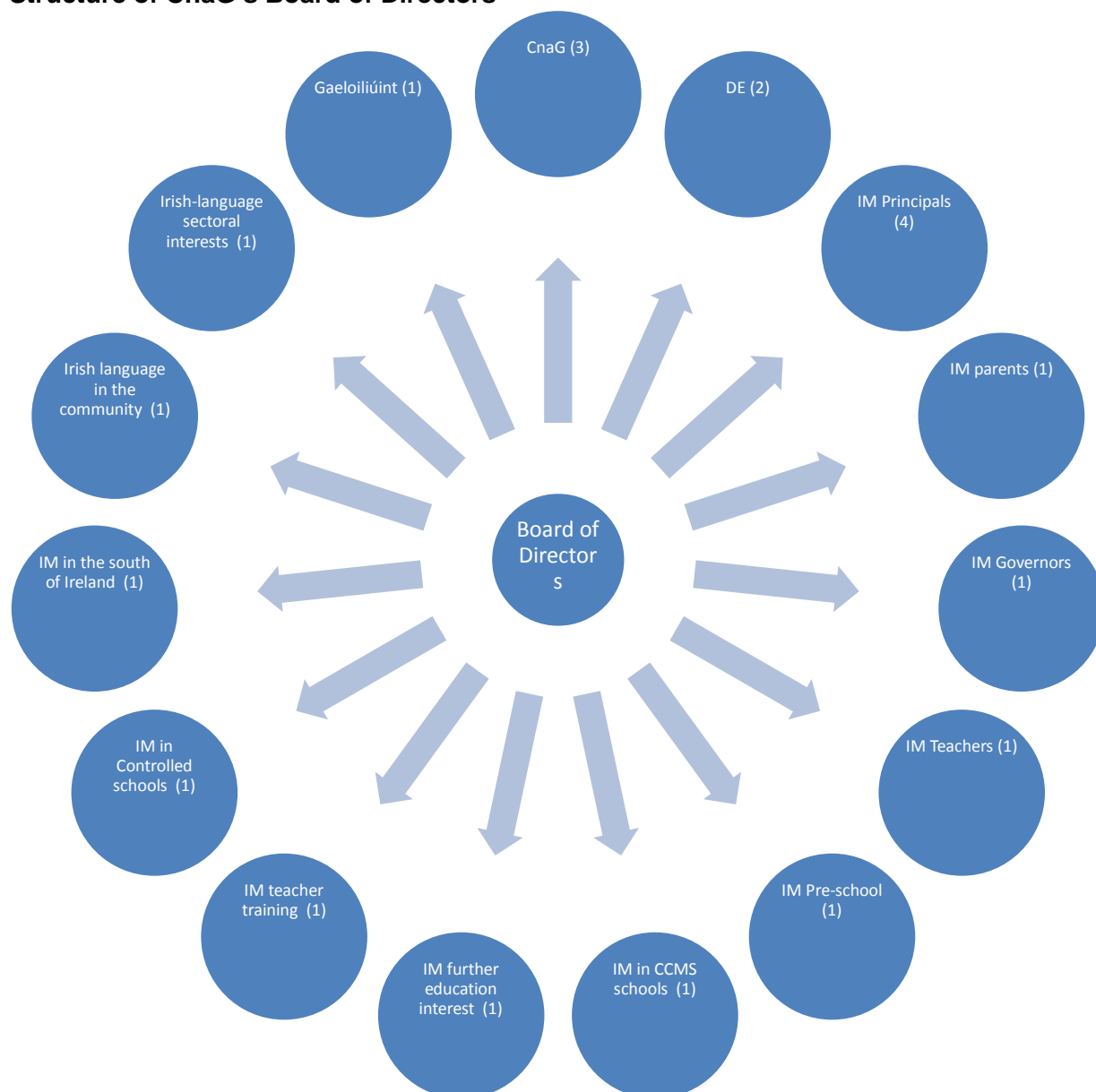
The role of the Board was to provide CnaG with leadership within a framework of prudent and effective controls. This enables risk to be assessed and managed in setting CnaG's strategic aims, in ensuring that financial and human resources are in place to meet its objectives and comply with its values and standards. It also ensures that CnaG obligations to its stakeholders and others are understood and met. The follow through on actions identified from the Deloitte review report were monitored throughout the year by the Board with regular reporting to the Board on progress as part of the Business Plan review reports. To assist the Board and help provide leadership to the staff the Board engaged a suitably qualified Interim Chief Executive from December 2015 onwards.

One of the actions to flow from the Deloitte report was the restructuring of the Board of Comhairle na Gaelscolaíochta. A re-structuring proposal has now been agreed with the DE and the re-structuring exercise is due for completion in June of 2016 which shall see a reduction in numbers on the Board from 21 to 13 including two DE public appointees.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016**

Structure of CnaG's Board of Directors



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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016**

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

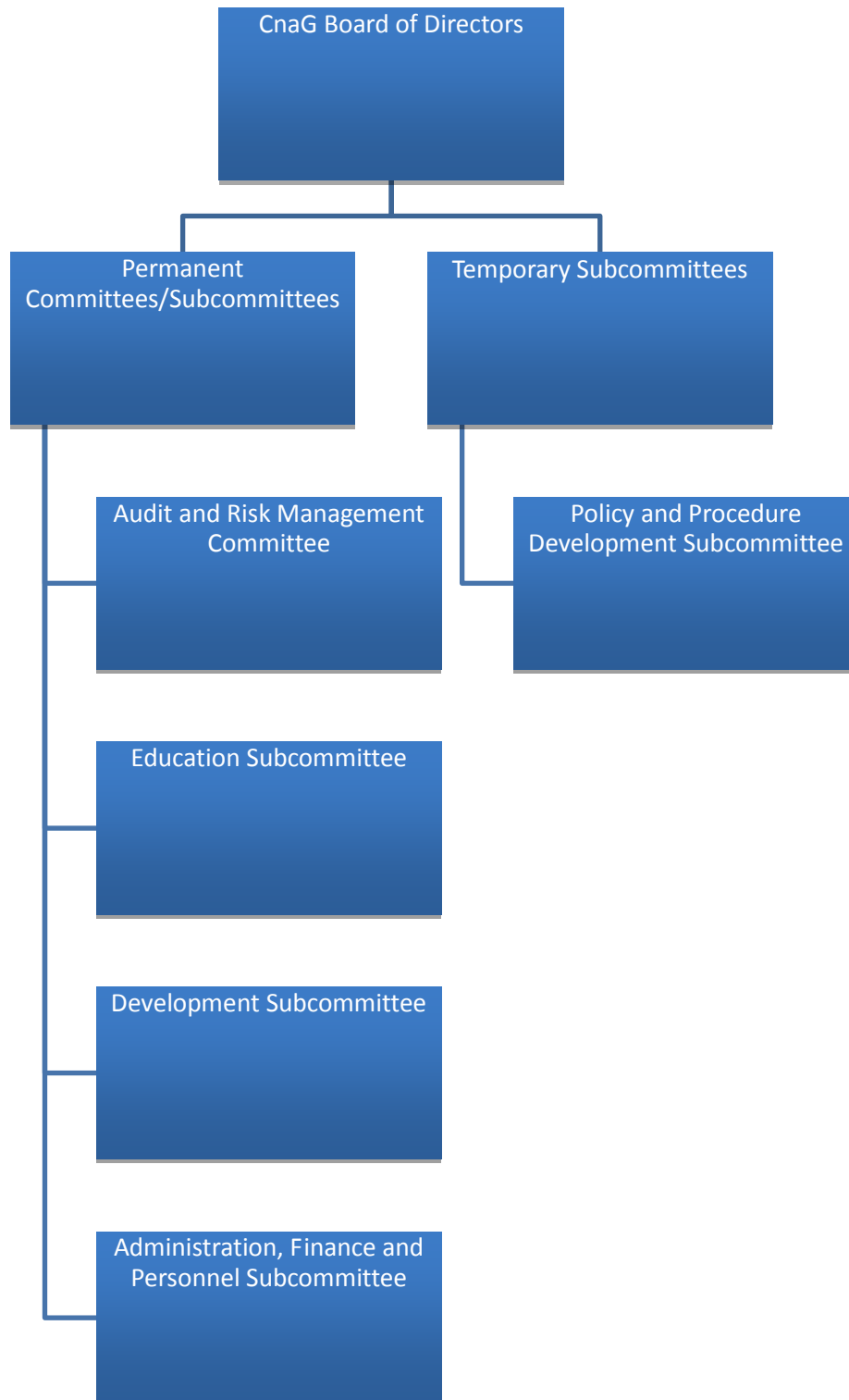
Comhairle na Gaelscolaíochta	- 3 directors
Department of Education (DE)	- 2 directors
School-principals (IM principals' forum)	- 4 directors
IM Parent (IM principals' forum)	- 1 director
IM Teacher (IM principals' forum)	- 1 director
IM Governor (IM principals' forum)	- 1 director
IM preschools (Altram)	- 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	- 1 director

The current directors of CnaG are shown on page 3.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016**

Structure of Board Committees and Subcommittees



GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016

All Committees terms of reference were formally reviewed by the Board in February 2016.

Audit and Risk Management Committee (ARMC)

In accordance with its terms of reference the audit committee oversees financial reporting and the effectiveness of financial and regulatory compliance, controls and systems reporting. In addition, the committee monitors the effectiveness of CnaG's internal audit function and reviews its material findings. This committee met 4 times during 2015/16.

Education Subcommittee

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

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

This subcommittee has held 4 meetings during the year 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 committee 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 has held three meetings during the year to carry out theThe development subcommittee has held 3 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.

Finance, Administration and Personnel Subcommittee

This committee met 3 times during in the year. Its function is to focus in greater detail on the financial, administrative and personnel issues which are presented to the Board on a bi-monthly basis throughout the year. This committee also deals with all issues relating to staff and premises. Consideration of new staff structure has been an important part of its work.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016

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.

This subcommittee has completed a review of CnaG's staff handbook and has brought recommendations to the Board. CnaG's staff handbook was approved. This subcommittee has met once this year. It has been agreed to meet on an ad hoc basis as work requires.

Role of the Accounting Officer/CEO and Senior Management Team

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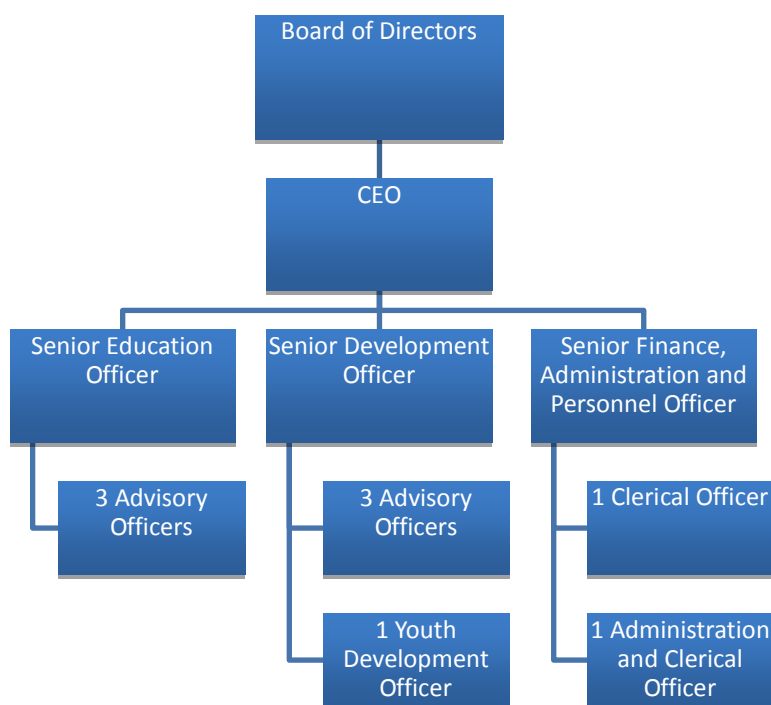
The role of the Accounting Officer /CEO and senior management team during the year was to offer support and assistance to those involved in the IME sector in three broad areas:

- Support for current provision by facilitating the development of existing IME provision at preschool, 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 2016**

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 2015/16 the Chair of CnaG along with the Accounting Officer met with the Permanent Secretary (DE) for Governance and Accountability Review meetings 2 times with the Interim Chief Executive attending one meeting.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016**

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 indicated that there had 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 has worked through the plan whose action points have been incorporated into the 2015/16 Business Plan. The action points have been regularly reported on to both the CnaG Board and subjected to mid-year review by DE.

CnaG's monitoring of compliance with the Corporate Governance Code continued throughout 2015/16 with an "Internal Audit follow-up Review of Governance Issues in Comhairle na Gaelscolaíochta" carried out by the Department of Education with an evaluation given of Limited Assurance. While this is an improvement from the previous evaluation of "Unacceptable" there still remained a number of outstanding issues to be dealt with. These are being worked through at present and a number of the issues highlighted have already been addressed.

Assessment of Board Performance

The Board engaged an external consultant from Leaders Governance Ltd to assist in their training of directors and senior staff in good corporate governance.

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 2016**

Assessment carried out in 2015/16

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

Board Meetings:

Meeting dates	02/04/15	16/04	04/06	25/06	08/10	03/12	04/02/16
Number of directors present	12	9	11	13	13	11	14

Development Sub-Committee:

Dates	06/10/15	01/12/15	20/01/16
Number of directors present	3	3	2

Education Sub-Committee:

Dates	15/06/15	24/09/15	20/01/16	23/03/16
Number of directors present	3	3	6	5

Finance, Administration and Personnel Sub-Committee:

Dates	02/04/15	21/01/16	24/03/16
Number of directors present	5	3	5

Policy and Procedures Development Committee:

Date	04/02/16
Number of directors present	3

Audit and Risk Management Committee:

Dates	27/04/15	15/06/15	21/01/16	24/03/16
Number of directors present	4	4	3	3

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016**

Review of Board and Committee Agendas at Meeting Schedule

At the December 2015 Board Meeting of CnaG, the Board accepted a proposal of a set timetable for Sub-Committee meetings throughout the year whereby each committee would meet two weeks in advance of each full Board Meeting. The Board and Sub-Committees had earlier reviewed their standing agendas to ensure consistency of approach, concentration on key issues and proper consideration of potential conflicts of interests at all meetings.

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.
- A full report on attendance at Board and Committee meetings to be given to the Board at the end of the year.

No action was required under these provisions in the year 2015/16.

Individual appraisals of board members: No individual appraisals of board members have been carried out in 2015/16 but are planned for when the restructure of the Board is complete.

Board Self-Assessment of Performance

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. The Board has carried out an initial "Board Self-Assessment of Effectiveness" which is due for formal discussion and adaption at the May 2016 ARMC meeting.

Range and quality of data used by the Board

The range and quality of the data received by the Board in 2015/16 was as follows:

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

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016**

Board Self-Assessment of Performance (Cont'd)

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 2015/16 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 Head of Finance / Accounting Officer also attended 2 Governance and Accountability meetings in 2015/16.

Ministerial Directions

No ministerial directions were issued in 2015/16.

Internal Controls and Risk Management

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

In January 2016 the Board carried out a full review of its corporate risks to formulate a new Corporate Risk Register for 2016/17. The risk register was developed at a workshop facilitated by the organisations Internal Auditors- McClure Watters and was attended by most directors plus senior managers and staff. The risk register was subsequently satisfied by the full Board and is reported on at each meeting of the Audit and Risk Management Committee.

Key risks identified in the register have an accompanying identification of controls in place showing a net risk score and identifying mitigation actions and ownership of actions with time frames for achievement. Risk areas identified have scores indicating classification of the risk from low to extreme.

The current Corporate Risk Register reflects CnaG's risk profile. The CnaG Board has an appetite for calculated and carefully managed risk in keeping with its regularly reviewed Corporate Risk Register having regard for its operating environment and informed by its risk management board Internal Audit processes. Some areas of activity may have however, a zero risk tolerance for example, safe guarding.

New Risks

Among new risks identified by the Board were those of:

1. Lack of adequate finances resulting from financial austerity measures in incoming year.
2. Change of priorities in the new programme for Government following the upcoming Assembly elections.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016**

Internal Controls and Risk Management (Cont'd)

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

CnaG has in place internal control and risk management systems for financial reporting with additional controls which included a detailed budgeting process with the budget being approved by the Administration, Finance and Personnel Subcommittee which is also reported to the Board of Directors bi-monthly. Forecasts for the year are reported bi-monthly. A quarterly assurance document is also completed by the CEO and forwarded to the Permanent Secretary (DE).

Lapses in Protective Security

There were no instances of such lapses in year 2015/16.

Internal Audit

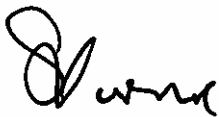
McClure Watters were the internal auditors during 2015/16. An Internal Audit agreed by the Board shall see Internal Audit reports on a range of areas of activity throughout the year based on identified risks.

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2016**

Board Members' attendance during 2015/16

Name Date	02/04 Apr15	16/04 Apr15	04/06 Jun15	25/06 Jun15	08/10 Oct15	03/12 Dec15	04/02 Feb 16	Total XX/07
Caoimhín Ó Peatáin	1	1	1	1	1	1	1	7/7
Gabrielle Nig Uidhir						1	1	2/7
Seosamh Ó Coinne	1		1		1		1	4/7
Eibhlín Mhic Aoidh	1	1	1	1	1	1	1	7/7
Micheál Mac Giolla Ghunna		1	1	1	1		1	5/7
Caoimhín Mac Cionnaith	1			1	1	1	1	5/7
Rosemary Mulholland	1	1	1	1	1	1	1	7/7
Niall Ó Catháin	1		1	1	1	1	1	6/7
Malachy Crudden		1		1	1		1	4/7
Séamus Ó Donnghaile	1		1	1	1	1		5/7
Máire Uí Éigeartaigh	1	1	1	1			1	5/7
Muireann Ní Mhóráin	1		1	1	1	1	1	6/7
Aine Andrews	1		1	1	1	1	1	6/7
Aodán Mac Póilin	1	1	1	1	1	1	1	7/7
Stephen Peover	1	1	1	1	1	1	1	7/7



.....
MR S PEOVER
Chairperson



.....
MR P Ó MÓRDHA
Interim Accounting Officer

DATE: 23/6/16

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 2016 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.

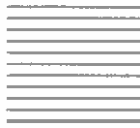
The report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report 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 pages 9 and 10, 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 2016 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.



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


MR JACKIE SMITH FCA
(Senior Statutory Auditor)
For and on behalf of
GMcG BELFAST
Chartered Accountants
& Statutory Auditor

23 June 2016

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

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2016**

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Income from					
Donations and legacies	3	622,060		622,060	665,056
Investment income	4	1,048		1,048	38,064
Charitable activities	5	<u>-</u>	<u>195,875</u>	<u>195,875</u>	<u>136,980</u>
Total income		<u>623,108</u>	<u>195,875</u>	<u>818,983</u>	<u>840,100</u>
Expenditure on					
Charitable activities	6	<u>654,268</u>	<u>194,785</u>	<u>849,053</u>	<u>804,488</u>
Total expenditure		<u>654,268</u>	<u>194,785</u>	<u>849,053</u>	<u>804,488</u>
Net (expenditure)/income before other gains and losses					
	9	(31,160)	1,090	(30,070)	35,612
Actuarial gain/(loss) in respect of defined benefit pension scheme					
	12	<u>89,000</u>	<u>-</u>	<u>89,000</u>	<u>(86,000)</u>
Net movement in funds		57,840	1,090	58,930	(50,388)
Reconciliation of funds					
Total funds at 1 April 2015		<u>48,329</u>	<u>8,249</u>	<u>56,578</u>	<u>106,966</u>
Total funds at 31 March 2016	17/18	<u>106,169</u>	<u>9,339</u>	<u>115,508</u>	<u>56,578</u>

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


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

**BALANCE SHEET
Year ended 31 March 2016**

	Note	2016 £	2015 £
FIXED ASSETS			
Tangible assets	13	3,795	10,264
CURRENT ASSETS			
Debtors	14	10,566	19,948
Cash at bank and in hand		<u>58,669</u>	<u>45,241</u>
		69,235	65,189
CREDITORS: Amounts falling due within one year	15	<u>(36,522)</u>	<u>(19,875)</u>
NET CURRENT ASSETS		<u>32,713</u>	<u>45,314</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,508	55,578
DEFINED BENEFIT PENSION SCHEME ASSET	12	<u>79,000</u>	<u>1,000</u>
NET ASSETS/(LIABILITIES)		<u>115,508</u>	<u>56,578</u>
CHARITY FUNDS			
Restricted income funds	17	<u>9,339</u>	<u>8,249</u>
Unrestricted funds:-			
Unrestricted funds excluding pension asset		27,169	35,729
Designated Funds		-	11,600
Pension Reserve		<u>79,000</u>	<u>1,000</u>
Total unrestricted income funds	18	<u>106,169</u>	<u>48,329</u>
TOTAL FUNDS		<u>115,508</u>	<u>56,578</u>

These financial statements were approved and authorised for issue by the directors on
.....23 June.....2016 and were signed on their behalf by:


.....
MR S PEOVER
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 2016**

		2016	2015
		£	£
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	26	<u>14,063</u>	<u>(14,574)</u>
Cash flows from investing activities:			
Interest receivable		48	64
Purchase of property, plant and equipment		<u>(683)</u>	<u>(1,686)</u>
Net cash used in investing activities		<u>(635)</u>	<u>(1,622)</u>
Change in cash and cash equivalents in the year		13,428	(16,196)
Cash and cash equivalents brought forward		<u>45,241</u>	<u>61,437</u>
Cash and cash equivalents carried forward	27	<u>58,669</u>	<u>45,241</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2016**

1. NATURE OF ORGANISATION

The charity is a company limited by guarantee.

2. ACCOUNTING POLICIES

Basis of preparation of financial statements

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern, therefore the financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Comhairle na Gaelscolaíochta meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FREM) and those issued by the Department of Finance and Personnel in so far as those requirements are appropriate.

Reconciliation with previous Generally Accepted Accounting Practice

The charity has adopted SORP (FRS 102) for the first time. In preparing these accounts, the Directors have considered whether, in applying the accounting policies required by SORP (FRS 102), the restatement of comparative items was required.

The policies applied under the charity's previous accounting framework are not materially different to SORP (FRS 102) and have not impacted on total funds.

Statement of cash flows

Previous UK GAAP

Under previous UK GAAP, cash flows were presented separately for operating activities, returns on investment and servicing of finance, taxation, capital expenditure and financial investment, acquisitions and disposals, equity dividends paid and financing.

FRS 102

Under FRS 102, cash flows are required to be shown separately for three categories only, namely, operating, investing and financing. Additionally the cash flow statement reconciles to cash and cash equivalents whereas under previous UK GAAP the cash flow statement reconciled to cash. Cash and cash equivalents are defined in FRS 102 as "cash on hand and demand deposits and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value" whereas cash is defined in FRS 1 as "cash in hand and deposits repayable on demand with any qualifying institution, less overdrafts from any qualifying institution repayable on demand".

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

2. ACCOUNTING POLICIES (Cont'd)

Statement of cash flows (cont'd)

Impact

Cash flows from returns on investments and capital expenditure and financial investment shown under previous UK GAAP are included as investing activities under FRS 102.

Income

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

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

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

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

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

Expenditure

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

(i) Charitable activities

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

2. ACCOUNTING POLICIES (Cont'd)

(ii) Governance costs

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

Operating leases

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

Employee Benefits

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

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

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

Tangible fixed assets

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

Fixtures, fittings and equipment - 25% straight line

Fund accounting

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

(i) Restricted income funds

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

2. ACCOUNTING POLICIES (Cont'd)

(ii) Unrestricted income funds

General funds

Represents funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. In addition funds may be held in order to finance capital investment and working capital.

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.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Judgements and key sources of estimation uncertainty

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

Defined Benefit Pension Scheme – The actuarial valuations are based on certain assumptions as detailed in Note 12.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Donations	2,060	-	2,060	56
Department of Education	<u>620,000</u>	-	<u>620,000</u>	<u>665,000</u>
	<u>622,060</u>	-	<u>622,060</u>	<u>665,056</u>

In 2015, all of the total income from donations and legacies was to unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Bank interest receivable	48	-	48	64
Other finance income	<u>1,000</u>	-	<u>1,000</u>	<u>38,000</u>
	<u>1,048</u>	-	<u>1,048</u>	<u>38,064</u>

In 2015, all of the total investment income was to unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Grants receivable				
Youth Council NI	-	44,525	44,525	45,030
Foras na Gaeilge	-	2,350	2,350	950
Department of Education	-	<u>149,000</u>	<u>149,000</u>	<u>91,000</u>
	-	<u>195,875</u>	<u>195,875</u>	<u>136,980</u>

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

In 2015, all of the income from charitable activities was to unrestricted funds.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2016 £	Depreciation 2016 £	Other Costs £	Total 2016 £	Total 2015 £
Promotion of Irish-Medium Education	501,907	7,152	327,941	837,000	792,329
Expenditure on governance	-	-	<u>12,053</u>	<u>12,053</u>	<u>12,159</u>
	<u>501,907</u>	<u>7,152</u>	<u>339,992</u>	<u>849,053</u>	<u>804,488</u>

7. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Audit and accountancy fees	7,790	-	7,790	6,040
Internal audit	2,600	-	2,600	1,590
Directors' travel	<u>1,663</u>	-	<u>1,663</u>	<u>4,529</u>
	<u>12,053</u>	<u>-</u>	<u>12,053</u>	<u>12,159</u>

8. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2016 £	Restricted Funds £	Total 2016 £	Total 2015 £
Programmes	585,512	194,785	780,297	726,830
Support costs	<u>56,703</u>	-	<u>56,703</u>	<u>65,499</u>
	<u>642,215</u>	<u>194,785</u>	<u>837,000</u>	<u>792,329</u>

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

This is stated after charging:

	2016 £	2015 £
Depreciation	7,152	6,837
Auditors remuneration:		
- audit of the financial statements	5,500	2,880
- other services	1,500	2,500
Internal audit	2,600	1,590
Opening lease costs:		
- other assets	<u>31,592</u>	<u>31,592</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

10. STAFF COSTS AND EMOLUMENTS

Staff costs were as follows:

	2016	2015
	£	£
Wages and salaries	385,696	398,740
Social security costs	28,367	29,287
Pension costs	<u>87,844</u>	<u>78,246</u>
	<u>501,907</u>	<u>506,273</u>

The average monthly number of employees was 13 (2014 - 13) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2016	2015
	£	£
Number of staff	<u>13</u>	<u>13</u>

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

11. DIRECTORS' EMOLUMENTS

The Directors received no emoluments during the year.

Four Directors (2015 – four) were reimbursed a total of £1,663 (2015 - £4,529) for travel costs during the year.

12. PENSIONS

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

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

Contributions for the Accounting Period ended 31 March 2017

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 2017 of £78,000.

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

12. PENSIONS (Cont'd)

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 FRS 102 purposes were:

Principal Financial Assumptions (%per annum)

	31 March 2016	31 March 2015
Discount rate	3.5	3.2
RPI price inflation	3.0	2.9
CPI price inflation	1.9	1.8
Pension increases	1.9	1.8
Pension accounts revaluation date	1.9	1.8
Salary increases	3.4	3.3

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 2016	31 March 2015
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	22.3	22.2
Member aged 45 at accounting date	24.5	24.2

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

12. PENSIONS (Cont'd)

Post Retirement Mortality (retirement in normal health)	31 March 2016	31 March 2015
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	24.8	24.7
Member aged 45 at accounting date	27.2	27.0

Commutation

31 March 2016

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 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.

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 2016 (%)	Asset split at 31 March 2015 (%)
Equities	<u>71.9</u>	<u>73.0</u>
Property	<u>13.2</u>	<u>12.6</u>
Government Bonds	<u>5.7</u>	<u>5.7</u>
Corporate Bonds	<u>6.4</u>	<u>6.5</u>
Cash	<u>2.3</u>	<u>2.0</u>
Other	<u>0.5</u>	<u>0.2</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 2016**

12. PENSIONS (Cont'd)

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2016 £M's	Value as at 31 March 2015 £M's
Fair value of assets	1.773	1.638
Present value of funded liabilities	(1.694)	(1.637)
Present value of unfunded liabilities	<u>0.000</u>	<u>0.000</u>
Pension asset recognised on the Balance Sheet	<u>0.079</u>	<u>0.001</u>

Analysis of the SOFA Charge

	Period Ended 31 March 2016 £M's	Period Ended 31 March 2015 £M's
Current service cost	0.087	0.777
Past service cost	0.000	0.000
Interest cost	(0.001)	(0.038)
Curtaiment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.086</u>	<u>0.039</u>
Opening present value of liabilities	1.637	1.316
Current service cost	0.087	0.077
Interest cost	0.053	0.058
Contributions by participants	0.024	0.023
Actuarial (gains)/losses on liabilities	(0.096)	0.173
Net benefits paid out of the fund	<u>(0.011)</u>	<u>(0.010)</u>
Closing value of liabilities	<u>1.694</u>	<u>1.637</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

12. PENSIONS (Cont'd)

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2016	Period Ended 31 March 2015
	£M's	£M's
Opening fair value of assets	1.638	1.370
Expected return on assets	0.054	0.096
Actuarial losses/(gains) on assets	(0.007)	0.087
Contributions by the employer	0.075	0.072
Contributions by participants	0.024	0.023
Net benefits paid out	<u>(0.011)</u>	<u>(0.010)</u>
Closing fair value of assets	<u>1.694</u>	<u>1.638</u>

Actual Return on Assets

Expected return on assets	0.054	0.096
Actuarial (loss)/gain on assets	<u>(0.007)</u>	<u>0.087</u>
Actual return on assets	<u>0.047</u>	<u>0.183</u>

Analysis of Amounts Recognised in the SOFA

Total actuarial gains/(losses)	<u>0.089</u>	<u>(0.086)</u>
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History of Experience Gains and Losses

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

13. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2015	75,127
Additions	683
Disposals	—
At 31 March 2016	<u>75,800</u>
Depreciation	
At 1 April 2015	64,863
Charge for the year	7,152
Depreciation on disposals	—
At 31 March 2016	<u>72,015</u>
Net Book Value	
At 31 March 2016	<u>3,795</u>
At 31 March 2015	<u>10,264</u>

14. DEBTORS

	2016 £	2015 £
Prepayments and accrued income	<u>10,566</u>	<u>19,948</u>

15. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Accruals	<u>36,522</u>	<u>19,875</u>

16. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2016 the charity had commitments under non-cancellable operating leases as set out below.

	2016		2015	
	Land and Buildings £	Other items £	Land and Buildings £	Other items £
Expiry Date:				
Within 1 year	30,000	1,592	30,000	1,592
Within 1 to 5 years	<u>22,500</u>	<u>1,724</u>	<u>52,500</u>	<u>3,316</u>
	<u>52,500</u>	<u>3,316</u>	<u>82,500</u>	<u>4,908</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

17. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015 £	Incoming Resources £	Outgoing Resources £	Balance at 31 Mar 2016 £
YCNI - Youth Development Project	3,898	44,525	(39,404)	9,019
YCNI Workforce Development Fund	3,530	-	(3,210)	320
Foras na Gaeilge – Cross Border Committee	821	2,350	(3,171)	-
Department of Education – Irish-medium Pre- schools	-	<u>149,000</u>	<u>(149,000)</u>	-
	<u>8,249</u>	<u>195,875</u>	<u>(194,785)</u>	<u>9,339</u>

18. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015 £	Incoming resources £	Outgoing resources £	Other Gains & Losses £	Balance at 31 Mar 2016 £
General Funds	35,729	622,108	(630,668)	-	27,169
Designated Funds	11,600		(11,600)	-	-
Pension Reserve	<u>1,000</u>	<u>1,000</u>	<u>(12,000)</u>	<u>89,000</u>	<u>79,000</u>
	<u>48,329</u>	<u>623,108</u>	<u>(654,268)</u>	<u>89,000</u>	<u>106,169</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

19. EXPLANATORY NOTES TO COMHAIRLE NA GAELSCOLAÍOCHTA RESERVES

(i) Restricted Funds (Note 17)

(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.

(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 18)

(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 was to ensure that the charity had resources retained for committed project costs. The fund was expended in the year.

(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 2016**

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Asset £	Total £
Restricted Income Funds	-	9,339	-	9,339
General Funds	3,795	23,374	-	27,169
Pension Reserve	-	-	<u>79,000</u>	<u>79,000</u>
Total Funds	<u><u>3,795</u></u>	<u><u>32,713</u></u>	<u><u>79,000</u></u>	<u><u>115,508</u></u>

21. 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 £769,000 (2015 - £756,000).

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

22. LOSSES AND SPECIAL PAYMENTS

There were no bad debts written off during the year (2015 – £nil). There were no cash losses written off during the year (2015 - £nil).

23. CONTINGENCIES

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

24. 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.

25. 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 Interim Accounting Officer authorised these financial statements for issue on 23 June 2016.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2016**

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

	2016	2015
	£	£
Net (expenditure)/income for the year	(30,070)	35,612
Adjustment for:		
Depreciation charges	7,152	6,837
Interest receivable	(1,048)	(38,064)
Decrease/(increase) in debtors	9,382	(10,834)
Increase/(decrease) in creditors	16,647	(13,125)
Pension service cost in excess of contributions	<u>12,000</u>	<u>5,000</u>
Net cash provided by/(used in) operating activities	<u>14,063</u>	<u>(14,574)</u>

27. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2016	2015
	£	£
Cash in hand	<u>58,669</u>	<u>45,241</u>
Total	<u>58,669</u>	<u>45,241</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
for the year ended 31 March 2016**

28. 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

	2016	2015
	£	£
Income		
Income from:		
Donations and legacies	2,060	56
Investment income	1,048	38,064
Charitable activities	<u>195,875</u>	<u>136,980</u>
Total income	<u>198,983</u>	<u>175,100</u>
Expenditure on:		
Charitable activities	<u>849,053</u>	<u>804,488</u>
Total expenditure	<u>849,053</u>	<u>804,488</u>
Net expenditure	(650,070)	(629,388)
Actuarial gains/(losses)	<u>89,000</u>	<u>(86,000)</u>
Amount transferred to reserves	<u>(561,070)</u>	<u>(715,388)</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	56,578	106,966
Grant in aid received in the year	620,000	665,000
Amount transferred to reserves	<u>(561,070)</u>	<u>(715,388)</u>
Balance at 31 March 2016	<u>115,508</u>	<u>56,578</u>

