



Comhairle na Gaelscolaíochta

Annual Report and Accounts
for the year ended 31 March 2018

17/18



COMHAIRLE
NA GAELSCOLAÍOCHTA

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

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number	NIC105808
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 S Ó Coinne Mr N P Ó Catháin Mr M Crudden Ms M Ní Mhóráin Mr G P Adams Mr S Mac Corraidh Ms A McCrudden Ms M Ní Dhochartaigh Mr D Ua Bruadair Ms A M Uí Néill Mr P A Ó Mianáin (appointed 6 April 2017) Ms P O'Hare (appointed 1 June 2017) Mr N Comer (appointed 1 June 2017)
Chief Executive Officer	Mr L Ó Flannagáin
Independent Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB
Solicitors	Michael Flanigan Solicitors 207 Falls Road Belfast BT12 6FB

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

**THE CHIEF EXECUTIVE'S REPORT
For the Year Ended 31 March 2018**

I am pleased to present the 2017/18 Annual Report of Comhairle na Gaelscolaíochta. It is very pleasing to report that Comhairle na Gaelscolaíochta has had a very successful year delivering on the great majority of its key business objectives and in particular seeing growth in the sector far outperforming the targeted levels of progress. This year has also seen the continued delivery of key Governance Review recommendations and the award of satisfactory assurance level for CnaG's governance by the Department's auditors.

Throughout the year the Comhairle has worked closely with its strategic partners, particularly Iontaobhas na Gaelscolaíochta, Foras na Gaeilge, Altram and the Management and Boards of Governors of schools and nursery units to increase the number of children and young people able to receive the unique benefits derived from Irish-Medium Education (IME). With growth of over 7% in the IME school population this year; we continued also to work closely with our strategic partners of the Council for Catholic Maintained Schools (CCMS) in the development of Irish-medium (IM) units and schools and other partners such as the NI Council for Integrated Education (NICIE), Education Authority (EA) and Department of Education (DE) in the overall Area Planning Process to ensure the voice of Irish-medium schools is heard and is effective.

This year saw the establishment of three new Naíscóils / Preschools with plans being established to establish IM Primary schools / Bunscoils in those areas. The growth rate for IM education is a great testament to the hard work of all those at CnaG but most importantly all the volunteer parents, governors, principals and teachers at our schools and Naíscóils.

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



L. O'FLANNAGÁIN
Chief Executive

Date: 21 June 2018

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

**REPORT OF THE DIRECTORS
For the year ended 31 March 2018**

The Directors of Comhairle na Gaelscolaíochta, who are also Trustees of the charitable company for the purposes of charity law, present their report and the audited financial statements of the charity for the year ended 31 March 2018. The financial statements have been prepared in accordance with the Government Financial Reporting Manual (FRM), Charities SORP (FRS 102), Companies Act 2006, Charity Law and the Company's Memorandum and Articles of Association.

Reference and Administrative Details

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

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

The responsibility for day to day management of the charitable company has been delegated to the Interim Chief Executive Officer, Mr L Ó Flannagáin. Mr L Ó Flannagáin was subsequently appointed as the Chief Executive Officer on 9 April 2018.

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

Ms Á Andrews
Mr S Ó Coinne
Ms R Mulholland (left 6 April 2017)
Mr N P Ó Catháin
Mr M Crudden
Ms M Ní Mhóráin
Mr G P Adams
Mr S Mac Corraidh
Ms A McCrudden
Ms M Ní Dhochartaigh
Mr D Ua Bruadair
Ms A M Uí Néill
Mr P A Ó Mianáin (appointed 6 April 2017)
Ms P O'Hare (appointed 1 June 2017)
Mr N Comer (appointed 1 June 2017)

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 2018**

Structure, Governance & Management

Governing Document and Organisational Structure

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

Directors

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

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

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

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

The Directors who served during the year are detailed on page 3.

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

The Board of Directors has reviewed details of any other directorships held by Directors and do not perceive there to be any conflicts with management responsibilities. Should any conflict arise procedures are in place to ensure this does not affect the decision making process.

Background

The charity was established in 2000 by the Department of Education with the following aims:

- To promote, facilitate and encourage Irish-medium education and schools in Northern Ireland.
- To do this in a planned, educationally efficient and cost-effective way.

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2018**

Structure, Governance & Management (Cont'd)

Accounting Officer

Mr P Ó Mórdha was Interim Accounting Officer during the period of these financial statements. On 9 April 2018 Mr L Ó Flannagáin became the Accounting Officer.

Sickness Absence Data

The 11 members of staff at the year end (2017 – 11) had a total of 286.5 days (2017 – 74.5 days) of sick leave in the year which averages 23.88 days (2017 – 6.77 days) per person. The figures drop to a total of 93.5 days, with an average of 8.5 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 reports and updates regarding internal controls and governance matters and there are regular governance and accountability meetings with the Department of Education.

Further information regarding Internal Controls and Risk Management is included in the Governance Statement on pages 15 to 26.

Aims, Objectives and Activities

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

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

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2018**

Aims, Objectives and Activities (Cont'd)

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

- To provide advice assistance and information in relation to IME to voluntary, private sector and public bodies, to groups seeking to establish Irish-medium schools and units to established schools.
- To promote, facilitate and encourage the development of IME and schools in Northern Ireland in a co-ordinated, planned, educationally efficient and cost-effective manner.
- To advise, either alone or in conjunction with other bodies and institutions, on the development of curriculum materials for IME.
- To identify the training needs of the IME sector and, in conjunction with the Education Authority, to contribute to the development of training modules specific to the needs of Principals, Teachers and Boards of Governors in relation to the management and delivery of Irish-medium education.
- To advise the Department on issues relating to the supply of adequate numbers of suitably trained teachers for Irish-medium schools.
- To identify and access sources of additional funding to support the development of IME.

Achievements and Performance

This section is the summary of what has been achieved throughout the year in accordance with the Comhairle na Gaelscolaíochta Business Plan objectives and Corporate Vision for 2017/18. An important achievement for the organisation was the award of “Satisfactory” Assurance Level by the DE Internal Audit team on reviewing the organisation’s governance arrangements. This enabled the imposition of Special Measures category to be lifted by the Department of Education:-

Key objective: Raising Standards for All

- Provided the delivery of bespoke NVQ 3 and 5 courses in Early years for Naiscoil workers and those interested in working for the sector;
- Ongoing work to manage and oversee the of delivery of the Altram contract for services for the IM Early Years sector;
- Delivered the sectoral Annual Conference in conjunction with the CAER (The European Network for Immersion Education) Annual Conference;
- Responded and provided inputs to various consultation and policy development exercises.

Key objective: Closing the Performance Gap, Increasing Access and Equality

- Throughout the year engaged fully at all levels of the Area Planning processes;
- Enabled and assisted 3 new Naiscoils to open and assisted in the success of these three development proposals;
- Exceeded targets for growth in the sector to achieve a 7% growth in enrolments overall;
- Commenced work with partners to assist development of network of Learning Support Centres;

**COMHAIRLE NA GAELSCOLAÍOCHTA
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**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2018**

Achievements and Performance (Cont'd)

- Nurture Unit cluster group commissioned and ongoing support for SENCO Cluster groups;
- Provided support to develop an Irish Medium Learning Community and a Leaders group to develop pathways for school improvement;
- Ongoing work to support schools with problems of accommodation, and assist the pre-school sector with marketing strategies.

Key objective: Developing the Workforce

- Linguistic Continued Professional Development of IM providers across all sectors through the IM Bursary scheme with full take up and delivery of evaluation report on the scheme;
- Advice and support delivered to Principals, Boards of Governors and Committees with governance training sessions and servicing of the "Fóram na bPríomhoidí".

Key objective: Improving the Learning Environment

- Ongoing work to improve Educational Resources by representation on the Áisaonad Advisory Board and IMSGOL online resources;
- Representation of the sector on the Work Streams associated with the development of the new C2K online services contract;
- Working continuously with the DE and the Estates Operation Team to press for improvements in the schools infrastructure.

Key objective: Delivery of High Quality Services

- Delivered continual improvement of CnaG's governance practices and policies achieving "Satisfactory Internal Audit assurance level";
- Achievement of Business Plan objectives within budget.

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2018**

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 Department of Education has confirmed a Resource Allocation of £636,000 for the year ended 31 March 2019.

Funding has also been received towards a specific project that runs until February 2019.

The results for the year are set out on pages 31 to 51. The charity returned net outgoing resources before actuarial movements of £49,318 for the year (2017 - £24,867). The results for the year are in line with budgets.

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

At 31 March 2018 the charity had total General Funds of £27,323 (2017 - £26,149) and total Restricted Funds of £nil (2017 - £492). At 31 March 2018 the charity also had a deficit of £279,000 (2017 - £275,000) on its pension reserve as a result of actuarial losses.

In assessing the charity's ability to continue as a going concern the Directors have given consideration to the fact that the Balance Sheet shows a net deficit of £251,677 at 31 March 2018. The net deficit has arisen as a result of a defined benefit pension scheme deficit of £279,000 at 31 March 2018. This relates to the charity's share of the liabilities within the Northern Ireland Local Government Officers' Superannuation Pension Fund, which is disclosed in detail in note 12. The charity continues to meet its pension commitments on a monthly basis. The Department of Education acts as guarantor in relation to the pension liability and the pension fund liability is not expected to affect the charity's ability to continue as a going concern in the 12 months following the signing of these financial statements. In addition, the charity's ability to continue as a going concern is dependent on funding from the Department of Education, which has been confirmed at a similar level for the year ended 31 March 2019.

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

At 31 March 2018 the charity held free reserves of £26,498 (2017 - £23,916) which represents approximately eleven days' 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.

Payments to Suppliers

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

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2018**

Plans for Future Periods

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

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

Employees

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

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;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

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

**REPORT OF THE DIRECTORS (Cont'd)
For the year ended 31 March 2018**

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:


MR G P ADAMS
Director

Date: 21 June 2018

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

Registered as a charity No. NIC105808

Registered in Northern Ireland No. NI039115

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

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES
For the year ended 31 March 2018**

CnaG is required to prepare a statement of accounts for each financial year in accordance with the accounts direction given by the Department of Education (DE) and with the approval of the Department of Finance (DoF).

The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of CnaG's activities at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- Observe the accounts direction issued by DE, including the relevant accounting and disclosure requirements, and supply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the accounts; and
- Prepare the accounts on a going concern basis, unless it is inappropriate to presume that the body will continue in operation.

Mr 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. Following the year end, Mr L Ó Flannagáin was appointed Accounting Officer on 9 April 2018.

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

**REMUNERATION REPORT
For the year ended 31 March 2018**

Audited Remuneration and Pension Entitlements – Senior Staff

The following section provides detail of the remuneration and pension interests of the Directors and senior staff of CnaG.

No members of the Board of Directors received any remuneration during the year.

The following details represent the cost of the Chief Executive to the charity:

Employee	2017-18					2016-17				
	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000	Salary £'000	Bonus £'000	Benefits in kind (to nearest £100)	Pension benefits (to nearest £1,000)*	Total £'000
Mr L Ó Flannagáin	55-60	-	-	-	55-60	45-50	-	-	-	45-50
Dr M Ó Duibh	-	-	-	-	-	0-5	-	-	-	0-5

* 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.

Dr M ó Duibh ceased employment with the charity in July 2016. During the current and prior year Mr L Ó Flannagáin provided services to the charity as an Interim CEO. He was not an employee of the charity and did not accrue any pension benefits.

Median Earnings

The median earnings of CnaG work force is £30,740, the ratio between this and the earnings of the highest paid employee is 1.88.

Core Exit Packages

There are no core exit packages for CnaG.

Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument.

Remuneration Policy

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

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

**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2018**

Staff Costs

	2018	2017
	£	£
Wages and salaries	334,153	333,178
Social Security costs	33,421	35,055
Pension costs	<u>102,580</u>	<u>86,278</u>
	<u>470,154</u>	<u>454,511</u>

Average Number of Persons Employed

	2018	2017
Number of staff	11	12

Pension Benefits

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

The NILGOSC scheme is a funded benefit plan with benefits up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings Scheme. NILGOSC maintain a fund to provide for the payment of current and prospective benefits to members of the scheme. In order to ensure that this objective is achieved, the Committee must determine a suitable investment strategy, which provides both a high return on investments and an acceptable level of risk.

Employee contribution rates are based on pensionable pay and are in the range 5.5%-10.5%. For 2017-18 the rates were as follows:

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

The employer contribution rate for 2017-18 was 18%.

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
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**REMUNERATION REPORT (Cont'd)
For the year ended 31 March 2018**

Audited Information

Employee	Accrued pension at pension age as at 31/3/18 and related lump sum £'000s	Real increase in pension and related lump sum at pension age £'000s	CETV at 31/3/18 £'000s	CETV at 31/3/17 £'000s	Real increase in CETV £'000s
Dr M Ó Duibh CEO	N/A	N/A	N/A	N/A	N/A

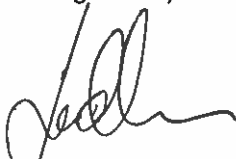
As explained above, from July 2016 Mr L Ó Flannagáin provided services to the charity as an Interim CEO and he did not accrue any pension benefits.

Cash Equivalent Transfer Values

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

Real Increase in CETV

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



MR L Ó FLANNAGÁIN
Accounting Officer

Date: 21 June 2018

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

**GOVERNANCE STATEMENT
For the year ended 31 March 2018**

ANNUAL GOVERNANCE STATEMENT 2017-2018

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

Public Benefit

The role of CnaG is to promote Irish-medium education (IME) and to perform a wide range of roles in facilitating the development of IME for the public benefit. This year has seen an overall growth in pupils entering Irish-medium Education of 6.3%. Irish-medium education aims to ensure Irish-medium pupils achieve excellent educational outcomes as fluent, bi-linguals in Irish and English with all the proven educational, cognitive and social benefits that arise from bilingualism. During the course of the year steps were taken to raise standards of education through the sector, promoting the development of IM education and improve standards through access to training and specialist advice for all levels i.e. pre-school, primary and post-primary.

Deloitte Review

Following the Deloitte review of organisation and governance structures 2015, CnaG has been working on an improvement plan to implement the recommendations included in the report. In September 2016, a follow up review was made which awarded a level of Limited Assurance on governance of the organisation. The DE introduced a range of Special Measures to be reviewed again following an Internal Audit of Governance to be concluded by May 2018. The final aspect of Deloitte recommendations remains to be a re-structuring of the organisation which was agreed to take place after the appointment of a new Chief-Executive. The appointment of Liam Ó Flannagáin has been confirmed as of 9 April 2018.

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 2018**

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

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

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

Board and Sub-Committees Structure

The Board of Directors having been reconstituted in 2016/17 now has a Board of 14 non-executive members representing a variety of different stakeholder interests. It met bi-monthly bar the summer months of July and August for general board meetings. It held 6 meetings in 2017/18 plus one special meeting to discuss CEO recruitment.

During 2017/18 a considerable amount of attention was paid to the finalising of membership of the new Board which was not concluded until June 2017. The membership of the reconstituted standing committees of the Board was agreed at the AGM in June 2017.

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

New Board members underwent Corporate Governance Training and Risk Management training.

During the year of 2017/18 the Board continued via a Direct Award Contract (DAC) to employ the services of a suitably qualified Interim Chief-Executive to assist the Board and help provide leadership to the staff. The Senior Finance, Administration and Personnel Officer continued to act as Interim Accounting Officer throughout the year.

New Structure of CnaG's Board of Directors

The new structure of CnaG's Board now draws representation from 5 nominating Bodies actively associated with the delivery of Irish-medium Education, 5 members nominated from the schools base which covers pre-school, primary, post-primary, parent and governor sectors. Two members were appointed by the DE through the public appointments process and two nominations of the Board of CnaG (see table below).

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018**

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

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018**

Board Members' Attendance During 2017/18

The current directors of CnaG are shown on page 1 and the directors who acted during the year are shown on page 3.

Name/Month	4/4/17	1/6/17	22/6/17	5/10/17	7/12/17	8/2/18	Total
Seosamh Ó Coinne	1	1	1	1	-	-	4/6
Rosemary Mulholland	1	X	X	X	X	X	1/1
Niall Ó Catháin	1	1	1	-	1	1	5/6
Malachy Crudden	-	-	-	-	-	1	1/6
Muireann Ní Mhóráin	1	-	1	1	1	-	4/6
Áine Andrews	X	X	X	X	X	1	1/1
Diarmaid Ua Bruadair	-	1	-	1	1	-	3/6
Máire Ní Dhochartaigh	1	-	-	-	1	-	2/6
Áine-Máire Uí Néill	1	-	1	-	1	-	3/6
Alison Mc Crudden	1	-	1	1	1	1	5/6
Gerard P Adams	1	1	1	1	1	1	6/6
Seán Mac Corraidh	X	1	1	1	-	1	4/6
Pádraig Ó Mianáin	X	1	1	-	-	-	2/5
Pauline O'Hare	X	1	1	1	1	1	5/5
Niall Comer	X	1	1	-	-	-	2/5
Total attendance	8	8	10	7	8	7	48/82

x = Director was not a member of the Board on the date of this meeting and was, therefore, not eligible to attend.

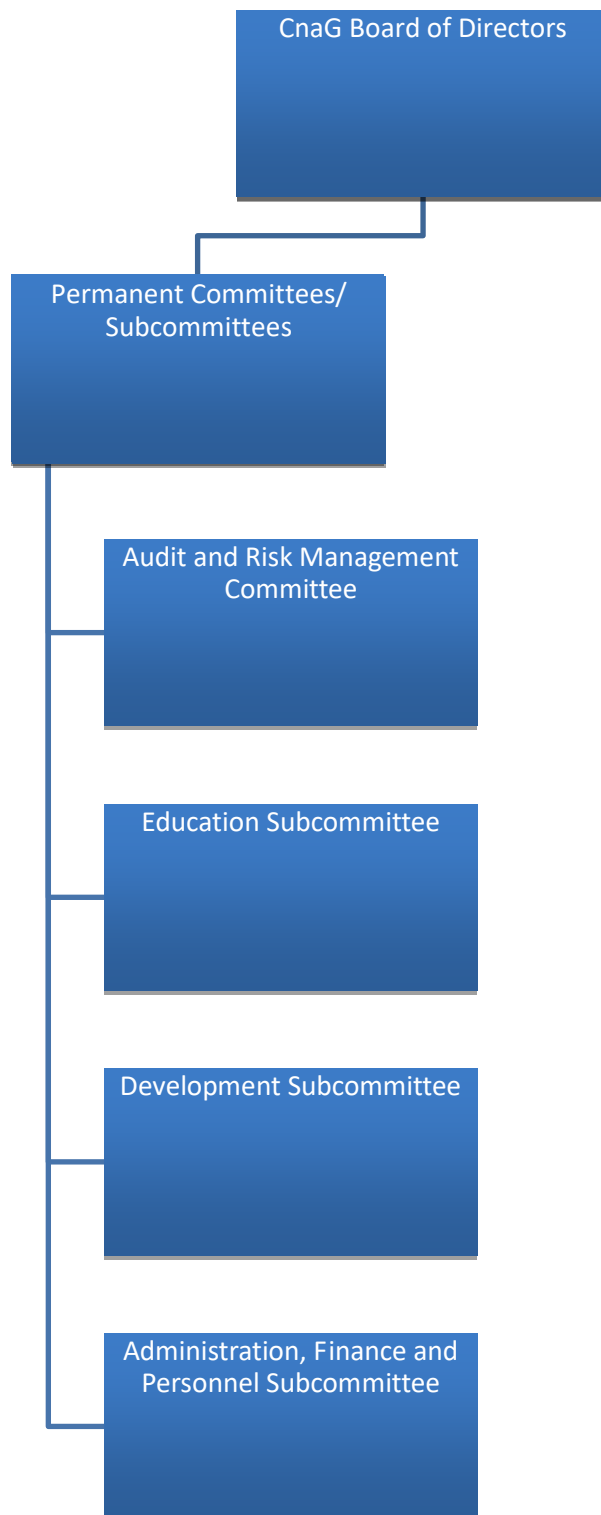
1 = In attendance

- = Not in attendance

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018**

Structure of Board Subcommittees



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

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018

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 2017/18.

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 2017/18 to carry out the aforementioned duties.

Development Subcommittee

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

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

The Development Subcommittee has held 6 meetings during the year 2017/18 to carry out the afore-mentioned duties. The developments of IM at post-primary level, marketing and area-planning have been the major topics of discussion.

Finance, Administration and Personnel Subcommittee

This committee met 5 times during in the year. Its function is to focus in greater detail on the financial, administrative and personnel issues in accordance with its terms of reference which are presented to the Board on a bi-monthly basis throughout the year. This committee also deals with all issues relating to staff and premises.

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

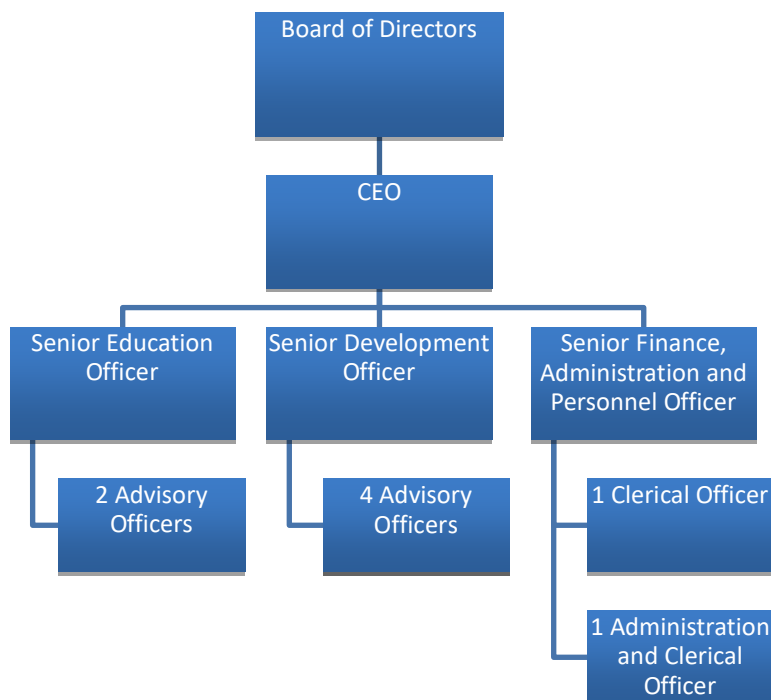
**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018**

Role of the Accounting Officer /CEO and Senior Management Team

In the continued absence of a permanent CEO throughout the year the role of the Accounting Officer was filled by the Senior Finance, Administration and Personnel Officer. He along with the senior management team and Interim CEO were to offer support and assistance to those involved in the IME sector in a number of ways:

- 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 through the Area Planning structure;
- Provision of other support by carrying out a range of additional support functions including representing IME, advising individuals and organisations about the on-going development of IME and promoting IME within the wider community;
- In relation specifically to the role of the accounting officer to act in accordance with guidance in CnaG's Management Statement and Financial Memorandum;
- In relation specifically to the role of CEO to act in accordance with guidance in CnaG's Management Statement;

Organisational Chart of Comhairle na Gaelscolaíochta 2017/18



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018

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 2017/18 the Chair of CnaG or Deputy Chair along with the Accounting Officer and Interim CEO met with the Permanent Secretary (DE) for Governance and Accountability Review meetings twice. As stated previously, a range of special measures introduced by DE has increased the frequency of Governance and Accountability Review (GAR) meetings from six-monthly to bi-monthly to include special measures GAR meetings.

Compliance with Corporate Performance Code

The 2015 Deloitte report on Corporate Governance in Comhairle na Gaelscolaíochta highlighted significant failings in terms of CnaG's compliance with the Corporate Governance Code. Since then an Action Plan has been worked through to implement the 32 recommendations of the report. At present there are 3 outstanding recommendations all of which relate to the staff restructuring exercise which it has been agreed with DE to be implemented upon the appointment of a new CEO to the organisation. This exercise is currently underway. A further compliance audit is expected later to be completed by May 2018.

Assessment of Board Performance

The Board carried out a self-assessment Board Effectiveness Review at the end of March 2018. The members completed a self-assessment questionnaire identifying a range of areas of activity and their assessment of the effectiveness of the Board.

The review showed that the members felt the Board was effectively carrying out its responsibilities in the great majority of aspects of governance reviewed with "work required" identified for some areas e.g. "understanding the organisation's legal structure".

Other methods to assess ongoing effectiveness of the Board includes:

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

Attendance carried out in 2017/18

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

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018**

Board Meetings:

Meeting dates	04/04/17	01/06/17	22/06/17	05/10/17	07/12/17	08/02/18
Number of directors present	8	8	10	7	8	7

Development Sub-Committee:

Dates	23/05/17	15/06/17	28/09/17	22/11/17	24/01/18	29/03/18
Number of directors present	2	3	3	4	4	4

Education Sub-Committee:

Dates	29/03/17	24/05/17	21/09/17	25/01/18
Number of directors present	3	3	4	3

Finance, Administration and Personnel Sub-Committee:

Dates	18/05/17	21/09/17	29/11/17	25/01/18	29/03/18
Number of directors present	3	4	4	4	3

Audit and Risk Management Committee:

Dates	18/05/17	15/06/17	05/10/17	25/01/18
Number of directors present	2	3	2	3

Review of Board and Committee Agendas and 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.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018

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 2017/18.

Individual appraisals of board members:

The then Chairperson carried out Individual appraisals on the 6 Board members who were continuing on into the constituted Board. The full Board will be appraised in 2018/19 by the new Chairperson.

During 2017/18, one Board member was absent for 5 consecutive meetings following a close death within the family, and one member absent for 5 meetings due to ill health. The Board was kept informed of the situation and the members returned to duties during the year.

Range and quality of data used by the Board

The range and quality of the data received by the Board in 2017/18 was as follows:

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

Board assessment and scrutiny at board and subcommittee level ensures that the quantity and quality of data is broadly in line with the needs of the Board which can be amended at the request of the Board. The data provided to the Board during the 2017/18 year was routinely and formally assessed and scrutinised at each board and committee meeting. Comments on quality and quantity, where appropriate, were reflected in board meeting minutes. Further assurances were also sought from the Audit and Risk Management Committee and from CnaG's Internal Auditors. CnaG's Chair and Senior Finance and Personnel / Accounting Officer also attended Governance and Accountability meetings in 2017/18 including special measures meetings.

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018

Ministerial Directions

No ministerial directions were issued in 2017/18.

Audit Committee Activity and Risk Management

During 2017/18 the reconstituted Audit and Risk Committee with two new members undertook a number of steps including:

- Risk management training facilitated by DE Internal Audit Branch.
- Appointment of new Internal Audit service providers i.e. DE Internal Audit Team with Tracey McGavigan as lead auditor.
- Development of a new Corporate Risk Register 2017/18 with a new format identifying Risk Appetite and Risk Assessment Matrix using traffic light indication.
- Agreement of Internal Audit Programme for 2017/18.

Corporate Risk Register 2017/18

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

Internal Control and Upcoming Risks Identified

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

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

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

**GOVERNANCE STATEMENT (Cont'd)
For the year ended 31 March 2018**

New Risks

Although the review of the CRR has not yet taken place for 2018/19 the following new risks were identified by the Board for consideration by Senior Managers.

1. Failure to comply with the requirement of the General Data Protection Regulations.
2. Failure to achieve satisfactory outcome levels in Audit Review of Corporate Governance.
3. Financial allocation insufficient to cover budgeting costs for 2018/19.
4. Irregular Spend. During the course of the year CnaG by an oversight purchased an essential Commercial Insurance Policy however without prior approval (value £1,792) from Finance Directorate, subsequent retrospective approval sought was refused. The "irregular spend" has resulted in CnaG's 2017/18 accounts being qualified. Steps have been taken to mitigate the risk of repetition of this and a register of contracts has been established.

Internal Audit Reports

No reports had been submitted by 31 March 2018 as the newly appointed Internal Audit Committee commenced late in year.


Lapses in Protective Security

There were no instances of such lapses in year 2017/18.

Data Protection

All data which falls within the ambit of the Data Protection Act 1998 is identified and retained if in paper form at central locations in locked cabinets with controlled access. Computerised records are held in secure locations on the computer network with limited access and with password protection at all times.

In preparation to ensure the requirements of GDPR were met by 25 May CnaG worked closely with DE. Officers have been identified with specific GPDR responsibilities. Those staff have attended training sessions and information has been cascaded through the staff by a workshop, and Team Briefing sessions. A Data clear-out exercise has been carried out which ensured that all personal data which may come under the auspices of GDPR have been identified and collated centrally and recorded in an information asset register.



MR G P ADAMS
Director



MR L O FLANNAGÁIN
Accounting Officer

Date: 21 June 2018

COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

OPINION

We have audited the financial statements of Comhairle na Gaelscolaíochta (the 'charitable company') for the year ended 31 March 2018 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 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.

BASIS FOR OPINION

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



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

BASIS FOR QUALIFIED OPINION ON REGULARITY

As described in note 28 of the financial statements the charity did not carry out appropriate price checks to demonstrate Value for Money on renewal of commercial insurance cover.

QUALIFIED OPINION ON REGULARITY

Except for the matter described in the previous paragraph, 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.

USE OF OUR REPORT

This 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.

CONCLUSIONS RELATING TO GOING CONCERN

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

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



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

OTHER INFORMATION

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

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

We have nothing to report in the regard.

OPINION ON OTHER MATTERS

In our opinion:

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

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

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



COMHAIRLE NA GAELSCOLAÍOCHTA
(INCORPORATED UNDER GUARANTEE)

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

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Directors' Responsibility Statement on page 9, the Directors (who are also Trustees for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

Alfred House
19 Alfred Street
Belfast
BT2 8EQ


MR JACKIE SMITH FCA
(Senior Statutory Auditor)
For and on behalf
GM^oG BELFAST
Chartered Accountants &
Statutory Auditor

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

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2018**

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Income from					
Donations and legacies	3	636,300	-	636,300	679,000
Investment income	4	(6,000)	-	(6,000)	4,000
Charitable activities	5	<u>-</u>	<u>157,883</u>	<u>157,883</u>	<u>150,082</u>
Total income		<u>630,300</u>	<u>157,883</u>	<u>788,183</u>	<u>833,082</u>
Expenditure on					
Charitable activities	6	<u>679,618</u>	<u>157,883</u>	<u>837,501</u>	<u>857,949</u>
Total expenditure		<u>679,618</u>	<u>157,883</u>	<u>837,501</u>	<u>857,949</u>
Net expenditure before other gains and losses					
	9	(49,318)	-	(49,318)	(24,867)
Transfers	19	492	(492)	-	-
Actuarial gain/(loss) in respect of defined benefit pension scheme	12	<u>46,000</u>	<u>-</u>	<u>46,000</u>	<u>(339,000)</u>
Net movement in funds		(2,826)	(492)	(3,318)	(363,867)
Reconciliation of funds					
Total funds at 1 April 2017		<u>(248,851)</u>	<u>492</u>	<u>(248,359)</u>	<u>115,508</u>
Total funds at 31 March 2018	17/18	<u>(251,677)</u>	<u>-</u>	<u>(251,677)</u>	<u>(248,359)</u>

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

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

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

**BALANCE SHEET
As at 31 March 2018**

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible assets	13	825	2,233
CURRENT ASSETS			
Debtors	14	12,524	7,534
Cash at bank and in hand		<u>51,868</u>	<u>35,225</u>
		64,392	42,759
CREDITORS: Amounts falling due within one year	15	<u>(37,894)</u>	<u>(18,351)</u>
NET CURRENT ASSETS		<u>26,498</u>	<u>24,408</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		27,323	26,641
DEFINED BENEFIT PENSION SCHEME LIABILITY	12	<u>(279,000)</u>	<u>(275,000)</u>
NET LIABILITIES		<u>(251,677)</u>	<u>(248,359)</u>
CHARITY FUNDS			
Restricted income funds	17	<u>-</u>	<u>492</u>
Unrestricted funds:-			
Unrestricted funds excluding pension asset		27,323	26,149
Pension Reserve		<u>(279,000)</u>	<u>(275,000)</u>
Total unrestricted income funds	18	<u>(251,677)</u>	<u>(248,851)</u>
TOTAL FUNDS		<u>(251,677)</u>	<u>(248,359)</u>

These financial statements were approved and authorised for issue by the directors on 21 June 2018 and were signed on their behalf by:


 MR S O COINNE
 Director


 MR G P ADAMS
 Director

Company Registration Number – NI039115

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

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

**STATEMENT OF CASH FLOWS
For the year ended 31 March 2018**

	Note	2018 £	2017 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	26	<u>16,643</u>	<u>(23,444)</u>
Cash flows from investing activities:			
Interest receivable		-	-
Purchase of property, plant and equipment		<u>-</u>	<u>-</u>
Net cash used in investing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the year		16,643	(23,444)
Cash and cash equivalents brought forward		<u>35,225</u>	<u>58,669</u>
Cash and cash equivalents carried forward	27	<u>51,868</u>	<u>35,225</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2018**

1. NATURE OF ORGANISATION

The principal activity of Comhairle na Gaelscolaíochta is to promote, facilitate and encourage Irish-medium education. The charity is a company limited by guarantee incorporated in Northern Ireland. The charity's principal place of business is its registered office at Teach an Gheata Thiar, 4 Sráid na Banríona, Béal Feirste, BT1 6ED.

2. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

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

In assessing the charity's ability to continue as a going concern the Directors have given consideration to the fact that the Balance Sheet shows a net deficit of £251,677 at 31 March 2018. The net deficit has arisen as a result of a defined benefit pension scheme deficit of £279,000 at 31 March 2018. This relates to the charity's share of the liabilities within the Northern Ireland Local Government Officers' Superannuation Pension Fund, which is disclosed in detail in note 12. The charity continues to meet its pension commitments on a monthly basis. The Department of Education acts as guarantor in relation to the pension liability and the pension fund liability is not expected to affect the charity's ability to continue as a going concern in the 12 months following the signing of these financial statements. In addition, the charity's ability to continue as a going concern is dependent on funding from the Department of Education, which has been confirmed at a similar level for the year ended 31 March 2019.

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

Statement of Cash Flows

Under FRS 102, cash flows are required to be shown separately for three categories only, namely, operating, investing and financing. The statement of cash flow reconciles to cash and cash equivalents. Cash and cash equivalents are defined in FRS 102 as "cash on hand and demand deposits and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value".

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

2. ACCOUNTING POLICIES (Cont'd)

Income

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

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

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

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

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

Expenditure

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

(i) Charitable activities

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

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 2018**

2. ACCOUNTING POLICIES (Cont'd)

(ii) Unrestricted income funds

General funds

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

Pension reserve

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

Taxation

As a charity, the company is not liable to either Income Tax or Corporation Tax.

Debtors and creditors receivable/payable within one year

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

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

2. ACCOUNTING POLICIES (Cont'd)

Provisions for liabilities

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

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

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

Judgements and key sources of estimation uncertainty

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Donations	300	-	300	-
Department of Education	<u>636,000</u>	<u>-</u>	<u>636,000</u>	<u>679,000</u>
	<u>636,300</u>	<u>-</u>	<u>636,300</u>	<u>679,000</u>

In 2017, all of the income from donations and legacies was unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Bank interest receivable	-	-	-	-
Other finance income	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>	<u>4,000</u>
	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>	<u>4,000</u>

In 2017, all of the investment income was unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Grants receivable				
Altram	-	4,300	4,300	-
Youth Council NI	-	-	-	82
Iontaobhas na Gaelscolaíochta	-	3,583	3,583	-
Department of Education	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
	<u>-</u>	<u>157,883</u>	<u>157,883</u>	<u>150,082</u>

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

In 2017, all of the income from charitable activities was restricted funds.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs 2018 £	Depreciation 2018 £	Other Costs £	Total 2018 £	Total 2017 £
Promotion of Irish-Medium Education	470,154	1,408	353,458	825,020	846,776
Expenditure on governance	-	-	<u>12,481</u>	<u>12,481</u>	<u>11,173</u>
	<u>470,154</u>	<u>1,408</u>	<u>365,939</u>	<u>837,501</u>	<u>857,949</u>

7. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Audit and accountancy fees	7,546	-	7,546	8,626
Internal audit	2,964	-	2,964	460
Directors' travel	<u>1,971</u>	-	<u>1,971</u>	<u>2,087</u>
	<u>12,481</u>	<u>-</u>	<u>12,481</u>	<u>11,173</u>

All governance costs in 2017 related to unrestricted funds.

8. ANALYSIS OF EXPENDITURE BY FUND TYPE

	Unrestricted Funds 2018 £	Restricted Funds £	Total 2018 £	Total 2017 £
Programmes	572,631	157,883	730,514	771,344
Support costs	<u>94,506</u>	<u>-</u>	<u>94,506</u>	<u>75,432</u>
	<u>667,137</u>	<u>157,883</u>	<u>825,020</u>	<u>846,776</u>

In 2017 £158,929 related to restricted funds and £687,847 related to unrestricted funds.

9. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2018 £	2017 £
Depreciation	1,408	1,562
Auditors remuneration:		
- audit of the financial statements	5,500	5,500
- other services	1,676	1,676
Internal audit	2,964	460
Operating lease costs:		
- other assets	<u>32,236</u>	<u>31,592</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

10. STAFF COSTS AND EMOLUMENTS

Staff costs were as follows:

	2018	2017
	£	£
Wages and salaries	334,153	333,178
Social security costs	33,421	35,055
Pension costs	<u>102,580</u>	<u>86,278</u>
	<u>470,154</u>	<u>454,511</u>

The average monthly number of employees was 11 (2017 - 12) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2018	2017
	£	£
Number of staff	<u>11</u>	<u>12</u>

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

Remuneration paid to key management personnel

During the year the charity engaged an Interim Chief Executive who was not an employee of the charity. The total cost of his services in the year was £57,925.

11. DIRECTORS' EMOLUMENTS

The Directors received no emoluments during the year.

Three Directors (2017 – three) were reimbursed a total of £1,175 (2017 - £2,087) 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

12. PENSIONS (Cont'd)

Contributions for the Accounting Period ended 31 March 2019

The Employer expects to pay regular contributions to the Fund, together with any payments to beneficiaries under the unfunded schemes, for the accounting period ended 31 March 2019 of £70,000.

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

Assumptions

The latest actuarial valuation of CnaG liabilities took place as at 31 March 2018. 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 2018	31 March 2017
Discount rate	2.6	2.6
RPI price inflation	3.1	3.1
CPI price inflation	2.0	2.0
Pension increases	2.0	2.0
Pension accounts revaluation date	2.0	2.0
Salary increases	3.5	3.5

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 2018	31 March 2017
Males		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	23.3	23.2
Member aged 45 at accounting date	25.5	25.4

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

12. PENSIONS (Cont'd)

Post Retirement Mortality (retirement in normal health)	31 March 2018	31 March 2017
Females		
Year of Birth base table	Standard SAPS Normal Health All Amounts (S1NMA)	Standard SAPS Normal Health All Amounts (S1NMA)
Rating to above base table (years)	Nil	Nil
Scaling to above base table rates	95%	95%
Improvements to base table rates	CMI 2014 with long term rate of improvement of 1.5% per annum.	CMI 2014 with long term rate of improvement of 1.5% per annum.
Member aged 65 at accounting date	25.9	25.8
Member aged 45 at accounting date	28.2	28.1

Commutation

31 March 2018

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

31 March 2017

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 2018 (%)	Asset split at 31 March 2017 (%)
Equities	71.4	74.5
Property	10.0	10.5
Government Bonds	5.2	5.4
Corporate Bonds	7.2	6.1
Cash	4.5	2.6
Other	1.7	0.9
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 2018**

12. PENSIONS (Cont'd)

Reconciliation of Funded Status to Balance Sheet

	Value as at 31 March 2018 £M's	Value as at 31 March 2017 £M's
Fair value of assets	2.294	2.109
Present value of funded liabilities	(2.573)	(2.384)
Present value of unfunded liabilities	<u>0.000</u>	<u>0.000</u>
Pension (liability)/asset recognised on the Balance Sheet	<u>(0.279)</u>	<u>(0.275)</u>

Analysis of the SOFA Charge

	Period Ended 31 March 2018 £M's	Period Ended 31 March 2017 £M's
Current service cost	0.109	0.087
Past service cost	0.000	0.000
Interest cost	0.006	(0.004)
Curtailment cost	0.000	0.000
Settlement cost	<u>0.000</u>	<u>0.000</u>
Expense recognised	<u>0.115</u>	<u>0.083</u>
Opening present value of liabilities	2.384	1.694
Current service cost	0.109	0.087
Interest cost	0.062	0.059
Contributions by participants	0.021	0.021
Actuarial losses/(gains) on liabilities	0.009	0.535
Net benefits paid out of the fund	<u>(0.012)</u>	<u>(0.012)</u>
Closing value of liabilities	<u>2.573</u>	<u>2.384</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

12. PENSIONS (Cont'd)

Change to the Fair Value of Assets during the Accounting Period

	Period Ended 31 March 2018 £M's	Period Ended 31 March 2017 £M's
Opening fair value of assets	2.109	1.773
Expected return on assets	0.056	0.063
Actuarial gains/(losses) on assets	0.055	0.196
Contributions by the employer	0.065	0.068
Contributions by participants	0.021	0.021
Net benefits paid out	<u>(0.012)</u>	<u>(0.012)</u>
Closing fair value of assets	<u>2.294</u>	<u>2.109</u>
Actual Return on Assets		
Expected return on assets	0.056	0.063
Actuarial gain/(loss) on assets	<u>0.055</u>	<u>0.196</u>
Actual return on assets	<u>0.111</u>	<u>0.259</u>
Analysis of Amounts Recognised in the SOFA		
Asset gains/(losses) arising during the period	0.055	0.196
Liability (losses)/gains arising during the period	<u>(0.009)</u>	<u>(0.535)</u>
Total actuarial (losses)/gains	<u>0.046</u>	<u>(0.339)</u>
History of Experience Gains and Losses		
Experience gains/(losses) on assets	0.055	0.196
Percentage of assets	2.4%	9.3%
Experience losses/(gains) on liabilities	0.009	0.535
Percentage of the present value of the liabilities	0.3%	22.4%

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 2018**

13. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At 1 April 2017	74,611
Additions	-
Disposals	<u>-</u>
At 31 March 2018	<u>74,611</u>
Depreciation	
At 1 April 2017	72,378
Charge for the year	1,408
Depreciation on disposals	<u>-</u>
At 31 March 2018	<u>73,786</u>
Net Book Value	
At 31 March 2018	<u>825</u>
At 31 March 2017	<u>2,233</u>

14. DEBTORS

	2018 £	2017 £
Prepayments and accrued income	<u>12,524</u>	<u>7,534</u>

15. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	<u>37,894</u>	<u>18,351</u>

16. COMMITMENTS UNDER OPERATING LEASES

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

	2018		2017	
	Land and Buildings £	Other items £	Land and Buildings £	Other items £
Within 1 year	35,760	-	22,500	1,592
Within 1 to 5 years	<u>116,220</u>	<u>-</u>	<u>-</u>	<u>132</u>
	<u>115,980</u>	<u>-</u>	<u>22,500</u>	<u>1,724</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

17. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2017 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Mar 2018 £
YCNI - Youth Development Project	172	-	-	(172)	-
InaG - Marketing	-	3,583	(3,583)	-	-
YCNI Workforce Development Fund	320	-	-	(320)	-
Altram – Irish- medium Pre-schools	-	4,300	(4,300)	-	-
Department of Education – Irish- medium Pre-schools	-	150,000	(150,000)	-	-
	<u>492</u>	<u>157,883</u>	<u>(157,883)</u>	<u>(492)</u>	<u>-</u>

18. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2017 £	Incoming resources £	Outgoing resources £	Other Gains/ Transfer £	Balance at 31 Mar 2018 £
General Funds	26,149	636,300	(635,618)	492	27,323
Pension Reserve	<u>(275,000)</u>	<u>(6,000)</u>	<u>(44,000)</u>	<u>46,000</u>	<u>(279,000)</u>
	<u>(248,851)</u>	<u>630,300</u>	<u>(679,618)</u>	<u>46,492</u>	<u>(251,677)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

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) *Iontaobhas na Gaelscolaíochta – Marketing*

This was funding to produce and commission a marketing video.

(c) *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.

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

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

(e) *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) *Pension Reserve*

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

(iii) Transfers (Notes 17&18)

Transfers totalling £492 represent the remaining balance on restricted funds from prior years. The related projects are complete and no amounts remain unspent.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Pension Scheme Liability £	Total £
Restricted Income Funds	-	-	-	-
General Funds	825	26,498	-	27,323
Pension Reserve	-	-	(279,000)	(279,000)
Total Funds	<u>825</u>	<u>26,498</u>	<u>(279,000)</u>	<u>(251,677)</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 £786,000 (2017 - £829,000).

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 (2017 – £nil). There were no cash losses written off during the year (2017 - £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 Accounting Officer authorised these financial statements for issue on 21 June 2018.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
For the year ended 31 March 2018**

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

	2018	2017
	£	£
Net expenditure for the year	(49,318)	(24,867)
Adjustment for:		
Depreciation charges	1,408	1,562
Interest (receivable)/payable	6,000	(4,000)
Decrease/(increase) in debtors	(4,990)	3,032
Increase/(decrease) in creditors	19,543	(18,171)
Pension service cost in excess of contributions	<u>44,000</u>	<u>19,000</u>
Net cash provided by/(used in) operating activities	<u>16,643</u>	<u>(23,444)</u>

27. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018	2017
	£	£
Cash in hand	<u>51,868</u>	<u>35,225</u>

28. IRREGULAR SPEND

During the year the charity sought retrospective approval for the purchase of essential commercial insurance cover in the amount of £1,792. Appropriate price checks were not carried out with at least two suppliers and, as a result, Value for Money could not be demonstrated and the Finance Directorate could not approve the spend.

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

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
for the year ended 31 March 2018**

29. ADDITIONAL DISCLOSURES TO COMPLY WITH FReM

FReM requires Non-Departmental Public Bodies to regard grant-in-aid received as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

If CnaG were to comply with FReM the result of this compliance would be as follows:

Statement of Financial Activities prepared under FReM

	2018	2017
	£	£
Income		
Income from:		
Donations and legacies	300	-
Investment income	(6,000)	4,000
Charitable activities	<u>157,883</u>	<u>150,082</u>
Total income	<u>152,183</u>	<u>154,082</u>
Expenditure on:		
Charitable activities	<u>837,501</u>	<u>857,949</u>
Total expenditure	<u>837,501</u>	<u>857,949</u>
Net expenditure	(685,318)	(703,867)
Actuarial (losses)/gains	<u>46,000</u>	<u>(339,000)</u>
Amount transferred to reserves	<u>(639,318)</u>	<u>(1,042,867)</u>
Analysis of Reserves prepared under FReM		
Balance at 1 April	(248,359)	115,508
Grant in aid received in the year	636,000	679,000
Amount transferred to reserves	<u>(639,318)</u>	<u>(1,042,867)</u>
Balance at 31 March 2018	<u>(251,677)</u>	<u>(248,359)</u>

