

AN CHOMHAIRLE UM OIDEACHAS GAELTACHTA & GAELSCOLAÍOCHTA

FINANCIAL STATEMENTS

Year Ended 31 December 2020

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BOARD MEMBERS AND ADDITIONAL INFORMATION

MEMBERS OF THE BOARD

Chairman	Dónal Ó hAiniféin
Vice Chairman	Cathnia Ó Muircheartaigh Bláthnaid Ní Ghréacháin Deirbhile Nic Craith Lorraine Finn Séamus Ó Fearraigh Dairíona Nic Con Iomaire Pádraig Mac Grianna Edel Ní Chorráin Elaine Ní Neachtain (resigned September 2020)
	Rita Nic Amhlaobh Liam Ó Diompsaigh (appointed November 2020)
	Peadar Ó Muirí

SECRETARY

Aisling Nic Craith

OFFICE ADDRESS23 Plás Windsor
Baile Átha Cliath D02 RU80**BANKERS**Banc Aontais Éireann
40/41 Sráid Westmoreland
Baile Átha Cliath 2**AUDITOR**Seán Ó Súilleabháin
Cuntasóirí Cairte &
Iniúcháir Reachtúil,
An Meall,
Daingean Uí Chúis,
Co. Chiarraí.

STATEMENT OF RESPONSIBILITIES OF BOARD MEMBERS

The Board Members are responsible for preparing the Annual Report and financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board and which are published by the Chartered Accountants of Ireland.

The Board is required to prepare financial statements for each financial year which give a true and fair view of the affairs of An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta (COGG) and of its surplus or deficit for the period. In preparing those financial statements The Board is required to:

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that COGG will continue in business.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board confirms that it has complied with the above requirements in preparing the financial statements.

The Board is responsible for ensuring that COGG keeps or causes to be kept adequate accounting records which correctly record and explain the transactions of COGG, enable at any time the assets, liabilities, financial position and profit or loss of COGG to be determined with reasonable accuracy, and enable those financial statements so prepared to be audited. They are also responsible for safeguarding the assets of COGG and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board

Dónal Ó hAiniféin

Cathnia Ó Muirheartaigh

Date: 22.6.2021

Independent auditors' report to
An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta

Opinion

We have audited the financial statements of An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta (An Chomhairle) for the year ended 31 December 2020, which comprises of the Income and Expenditure Account, the Balance Sheet, and the related notes, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is applicable Irish Law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements;

- give a true and fair view of the assets, liabilities and financial position of COGG as at 31 December 2020 and of its income and expenditure for the financial year then ended; and
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of COGG in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Supervisory Authority ("IAASA"), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Board is responsible for the other information. 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.

Independent auditors' report to

An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta

(continued)

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 this regard.

Respective responsibilities

Responsibilities of the Board

As explained more fully in the Board's responsibilities statement set on page 3, the Board is 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 Board 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 Board is responsible for assessing COGG'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 Board either intends to liquidate COGG or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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 (Ireland) 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 IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to COGG, as a body. Our audit work has been undertaken so that we might state to COGG 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 COGG and its Board, as a body, for our audit work, for this report, or for the opinions we have formed.

Seán Ó Súilleabháin

Signed for and on behalf of:

Seán Ó Súilleabháin & a Chomhlacht,
Cúntasóirí Cairte & Iniúchóir Reachtúil,
An Meall, Daingean Úi Chúis, Co. Chiarraí.

Date: 22.6.2021

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31-12-2020

	Notes	<u>2020</u> €	<u>2019</u> €
Income	1	2,339,606	2,152,529
Expenditure		(2,183,452)	(2,045,174)
Surplus for the year		<u>156,154</u>	<u>107,355</u>
Surplus for the year		179,174	71,819
Surplus at year end		<u><u>335,328</u></u>	<u><u>179,174</u></u>

BALANCE SHEET AS AT 31-12-2020

	Notes	<u>2020</u>	<u>2019</u>
		€	€
CURRENT ASSETS			
Debtors	4	76,460	48,559
Bank and Cash		397,387	228,840
		<hr/>	<hr/>
		473,847	277,399
CREDITORS (payable within of one year)			
	5	(138,519)	(98,225)
TOTAL ASSETS LESS LIABILITIES			
		<hr/>	<hr/>
		<u>335,328</u>	<u>179,174</u>
RESERVES			
Statement of Income and Expenditure	6	<hr/>	<hr/>
		<u>335,328</u>	<u>179,174</u>

Approved by the board on 22.6.2021 and signed on its behalf by:

Dónal Ó hAiniféin
Cathnia Ó Muircheartaigh

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31-12-2020

1. ACCOUNTING POLICIES**Basis of preparation**

The financial statements have been prepared in accordance with FRS 102 "Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS 102) issued by the Irish Auditing and Accounting Supervisory Authority and published by Chartered Accountants of Ireland.

Income

The amounts shown as Income represent the actual cash receipts during the year

Cash Flow Statement Exemption

COGG availed of the exemption in Section 1A of the Financial Reporting Standard 102 and as a result selected no cash flow statement to be prepared.

Salary

Certain members COGG staff are paid by the Department of Education and Skills on an agency basis and their monies are repaid from COGG's budget.

2. INTERESTS OF COGG MEMBERS

COGG adopts procedures in accordance with the guidelines issued by the Department of Finance in relation to the disclosure of Members' interests. The business of the COGG was exercised in accordance with these procedures during the year. Where there was a conflict of interest the appropriate member did not participate in the discussion or decision.

3. SERVICES PROVIDED BY THE INDEPENDENT AUDITOR

Like many other businesses of the same size and type, our auditor assists in the preparation of the financial statements.

4. DEBTORS

	<u>2020</u>	<u>2019</u>
	€	€
EDCO	39,095	37,512
Office Rent - 2 months	10,688	10,865
Miscellaneous Debtors	1,839	182
Deposit -Vehicle	24,838	0
	<u>76,460</u>	<u>48,559</u>

5. CREDITORS

	<u>2020</u>	<u>2019</u>
	€	€
The Procurement Project	46,271	46,271
Policy for Gaeltacht Education	49,785	24,218
Professional Services	13,000	13,000
Post-Primary School Facilities	12,311	2,541
Primary School Facilities	4,700	0
Trial Examinations	8,082	0
Withholding Tax on Professional Services Payments	4,137	0
Travel, Subsistence	107	966
Support Service	0	6,834
Maths	0	2,844
Sundry Creditors	126	1,551
	<u>138,519</u>	<u>98,225</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31-12-2020

6. RESERVES

	<u>2020</u>	<u>2019</u>
	€	€
Statement of income and expenditure		
Surplus / (Deficit) at the beginning of the year	179,174	71,819
Surplus / (Deficit) for the year	156,154	107,355
 Surplus at year end	<u><u>335,328</u></u>	<u><u>179,174</u></u>

7. CONTINGENCIES

There are no contingent liabilities at the year end.

8. CONTROL

COGG has no final governing party.

9. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Board and authorised to issue them on 22.6.2021.

 DETAILED INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31-12-2020

	<u>2020</u>	<u>2019</u>
	€	€
<i>Income</i>		
Grant: Department of Education and Skills	1,837,250	1,700,000
Department	297,079	270,974
Grant: Department of Education and Skills - Policy for Gaeltacht Education	112,500	118,150
Sales	92,765	63,397
Deposit Interest	12	8
	<u>2,339,606</u>	<u>2,152,529</u>
<i>Expenditure</i>		
Salaries	452,354	373,883
Research	166,338	39,361
Post Primary Resources	592,194	617,037
Primary School Resources	509,520	440,771
Support Services	173,246	210,025
Policy for Gaeltacht Education	112,500	118,150
Breacadh	0	7,188
Office Rental and Storage	82,755	84,109
Security and Insurance	849	1,899
Meetings and Seminars	1,478	7,638
Travel and Subsistence	3,755	43,555
Information Technology	13,441	19,451
Professional Services	37,152	29,487
Office Expenses	26,498	38,208
Avertising	3,574	6,195
Staff Training and Development	7,798	8,217
The Procurement Project	0	0
	<u>2,183,452</u>	<u>2,045,174</u>
Surplus (Deficit) of the year	<u>156,154</u>	<u>107,355</u>