



An Roinn Oideachais  
Department of Education

# Financial Statements & Annual Report 2022

An Chomhairle um Oideachas  
Gaeltachta agus Gaelscolaíochta

An Chomhairle um Oideachas  
Gaeltachta & Gaelscolaíochta



An Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta

Meitheamh 2023



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## Our Mission

To fulfil the duties of An Chomhairle  
um Oideachas Gaeltachta agus  
Gaelscolaíochta effectively, professionally  
and to a high standard in order to promote  
the development of the Gaeltacht and  
all-Irish sector and for the benefit of  
the teaching of Irish in all the country's  
schools.

# Background

An Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta (COGG) was established in 2002 under Section 31 of the Education Act (1998) to provide a specific structure to serve the educational needs of Gaeltacht and all-Irish schools.

## Statutory functions:

- To plan and co-ordinate the provision of textbooks and resources for learning and teaching through Irish
- To advise the Minister on measures relating to the provision and promotion of education through the medium of Irish in recognised schools in general and in schools located in a Gaeltacht area
- To provide support services for those schools through the medium of Irish
- To initiate research on any or all relevant matters dealing with those responsibilities
- To plan and co-ordinate the provision of textbooks and resources for the teaching of Irish and to initiate research, and to advise the Minister on strategies which aim to enhance the effectiveness of the teaching of Irish in recognised schools and centres of education.

To advise the National Council for Curriculum and Assessment on matters regarding

- the teaching of Irish,
- the provision of education through the medium of Irish, including, issues relating to the curriculum for primary and post-primary schools providing education through the medium of Irish and to assessment procedures used in those schools,
- the educational needs of those who live in Gaeltacht areas

## The Policy on Gaeltacht Education

When the Policy for Gaeltacht Education was launched in 2016, COGG was given a key role in its implementation in conjunction with the Gaeltacht Education Unit and various support services. Additional resources have been allocated to COGG to coordinate certain actions related to the Policy to support schools that choose to participate in the Scheme. Measures to be implemented by COGG in 2022 include

- coordination of CPD provision for principals and teachers in schools participating in the Scheme

- coordination of the development of networks for schools participating in the Scheme
- provision of additional research bursaries for principals and/or teachers participating in the Scheme to undertake research on education through Irish and Gaeltacht education
- further development and enhancement of the COGG website as an Irish language resources portal for schools in Gaeltacht language planning areas, where Irish language resources of a high standard will be available.

# Chairperson's Statement on Internal Control

On behalf of the Board of COGG I certify that COGG has effective internal financial control systems in place and that the Board is responsible for those systems. It is certified that the effectiveness of this control system is reviewed annually. It is acknowledged, however, that such a system can only provide a reasonable, and not absolute, assurance against material error.

It is declared that the Financial Statements 2022 were submitted to the Board on 17 February 2022 and that they were accepted as an accurate and truthful account of the income and expenditure of COGG.

I declare that COGG has no significant post balance sheet events.

## Principal Control Procedures

The Board has taken measures to ensure an appropriate control environment by:

- clearly defining management responsibilities;
- establishing formal procedures to report significant control failures and to ensure that appropriate corrective action is taken;
- establishing an Audit & Risk Committee to advise the Board on complying with its responsibilities regarding the internal financial control system.

The Board continues to develop and enhance management processes to identify and evaluate business risks by:

- identifying the nature, amount and possible effect of risks facing the Board, including the size and categories deemed acceptable
- assessment of the probability of recognised risks occurring;
- assessment of the ability of the Board to manage and minimise risks which occur;
- assessment of the costs associated with operating certain controls versus the benefit received.

The system of internal financial control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- the need for a comprehensive budgeting system with an annual budget which is reviewed and agreed by the Board with the Executive
- cash flow statements at each Board meeting with an analysis of income categories and major expenditures
- implementation of a financial accounting system – the Executive is using an accounting package (SAGE) to facilitate internal financial controls.

The Board has established an Audit & Risk Committee and appointed a company of independent professional auditors to undertake the internal and external audit function. The internal and external audit function operates under the Code of Practice for the Governance of State Bodies and every effort is made to adhere to the Code of Practice on Compliance and Derogations. The internal audit work is enhanced by analysis of the risk associated with the Board. The Audit and Risk Committee performs an annual review of the annual financial statements.

The Chief Executive Officer approves the risk analysis and the internal audit plans and they are subject to the endorsement of the Audit and Risk Committee and the approval of the Board.



# Annual Review of Governance

I confirm that the system of internal financial control was reviewed, in the year ending 31 December 2022.

COGG has a written supervisory agreement with the Department of Education and Skills. COGG had two regulatory meetings with the Department of Education and Skills in 2022.

I confirm that the annual report required under S/22(1) of the Protected Disclosures Act 2014, has been published on COGG website.

I confirm that COGG has no ongoing legal disputes involving other State bodies in line with the obligations arising under Department of Public Expenditure and Reform (D/PER) Code of Practice.

I confirm that COGG has no legal disputes involving expenditure of €25,000 or higher to the DES and the relevant D/PER Vote Section in line with the June 30th annual deadline for previous year.

I confirm that the state system's rules regarding travel costs are adhered to.

I confirm that COGG adhered to requirements regarding public procurement and with the current value thresholds for implementation of national and EU procurement rules.

I confirm that procurement policies and procedures were developed and published for all staff.

I confirm that COGG has an Information Technology Policy in place which is continually updated.

It is acknowledged that, in accordance with the Office of Government Procurement Policy Framework, COGG needs to compile a Corporate Procurement Plan and this is being undertaken.

With reference to weaknesses in the system, it is acknowledged that there are certain risks associated with such a small staff dealing with COGG's finances. The internal systems of financial control have improved as two executives are now dealing with them.

## Risk and Control Framework

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the organization's operations. It helps COGG accomplish its objectives by creating a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

DHKN (External Auditor) continued to implement the audit plan (2020-2024) during 2022.

An internal audit of Travel and Subsistence was conducted in COGG in January 2022 and the results of the audit were submitted to the Audit and Risk Committee (ARC) on February 14th.

An audit of Infrastructure, Systems and Control relating to IT was conducted in June 2022, and the results of the audit were submitted to the ARC on October 12th, 2022.

An audit of Human Resources and the Payroll System was conducted in November, and the report is to be submitted to the Committee at the meeting on December 6th, 2022.

An External Auditor was appointed in 2021 to audit the financial statements and this was submitted to the Department of Education in June 2023.

## Board Members March 2019 - February 2022

<b>Donal Ó hAiniféin</b>	Chairperson Nominee of the Minister for Education
<b>Cathnia Ó Muircheartaigh</b>	Deputy Chairperson GAELOIDEACHAS Nominee Representative of All-Irish schools
<b>Bláthnaid Ní Ghréacháin</b>	GAELOIDEACHAS Nominee Representative of All-Irish school parents
<b>Deirbhile Nic Craith</b>	Representative of INTO
<b>Lorraine Finn (May 2019)</b>	Representative of ASTI
<b>Séamus Ó Fearraigh</b>	Representative of TUI
<b>Dairíona Nic Con Iomaire</b>	Nominee of Údarás na Gaeltachta Representative of Gaeltacht schools
<b>Pádraig Mac Grianna</b>	Nominee of Údarás na Gaeltachta Representative of Gaeltacht parents
<b>Edel Ní Chorráin</b>	Representative of Foras na Gaeilge
<b>Elaine Ní Neachtain</b>	Representative of the National Council for Curriculum and Assessment
<b>Peadar Ó Muirí</b>	Representative of the Department of Education
<b>Liam Ó Diomsaigh</b>	Representative of Northern Ireland Council for Curriculum, Examinations and Assessment (CCEA)

## Board Members - 10 May 2022 - 2026

<b>Dónal Ó hAiniféin</b> (finished 31 December 2022) <b>Cathia Ó Muirheartaigh</b> (started 7 March 2023)	Chairperson Nominee of the Minister for Education
<b>Máirín Ní Chéileachair</b>	Deputy Chairperson Representative of INTO
<b>Nóra Ní Loingsigh</b>	GAELOIDEACHAS Nominee Representative of All-Irish school parents
<b>Aodh Nic Craith</b>	GAELOIDEACHAS Nominee Representative of All-Irish schools
<b>Lorraine Finn (May 2019)</b>	Representative of ASTI
<b>Gilbert de Búrca</b>	Representative of TUI
<b>Éanna Ó Cróinín</b>	Nominee of Údarás na Gaeltachta Representative of Gaeltacht schools
<b>Pádraig Mac Grianna</b>	Nominee of Údarás na Gaeltachta Representative of Gaeltacht parents
<b>Edel Ní Chorráin</b>	Representative of Foras na Gaeilge
<b>Elaine Ní Neachtain</b>	Representative of the National Council for Curriculum and Assessment
<b>Peadar Ó Muirí</b>	Representative of the Department of Education
<b>Eibhlín Nic Gearailt</b>	Representative of Northern Ireland Council for Curriculum, Examinations and Assessment (CCEA)

## The Executive

### Staff

#### The Executive

Muireann Ní Mhóráin (4 March 2022)	CEO
Jacqueline Ní Fhearghusa (14 March 2022)	CEO
Pádraig Ó Beaglaoich (3 October 2022)	Deputy CEO
Aisling Nic Craith	Higher Executive Officer
Steph Uí Choinne	Executive Officer
Pól Ó Cainín	Editor/Research Assistant

#### Education Officers

Máire Nic an Rí (Left in June 2022)
Jacáí de Brún (Began in October 2022)
Pádraig Ó Beaglaoich (October 2022)
Frank Ó Tormaigh

#### Gaeltacht Education Policy Officers

Mícheál S. Mac Donnacha	Education Officer
Peadar Ó Loideáin (Left in November 2022)	Education Officer

## Budget from the Department of Education

2002	€253,396
2003	€291,501
2004	€417,463
2005	€721,704
2006	€983,560
2007	€1.245m
2008	€1.245m
2009	€1.238m
2010	€1.234m
2011	€1.386m
2012	€1.3m
2013	€1.3m
2014	€1.35m
2015	€1.35m
2016	€1.46m
2017	€1.747m
2018	€1.313m
2019	€1.818m
2020	€1.949m
2021	€2.753m
2022	€2.542m

COGG's total income from the Exchequer in the year 2022 through the Department of Education was €2.0m, €242,406 as funding for the Gaeltacht Education Policy and €89,060 from the sale of publications.

# Modus Operandi

Due to the small number of staff, COGG performs most of its statutory functions on a contractual basis, including:

- Translation and editing of a wide range of learning and teaching resources
- Development of new learning and teaching resources
- Research projects
- Management of the travelling exhibition of learning and teaching resources

## North South Cooperation

In recent years cooperation activities have been developed with the Council for Curriculum, Examinations and Assessment (CCEA), An tÁisaonad and Comhairle na Gaelscolaíochta in Northern Ireland. There is a CCEA representative on the board of COGG and there is a COGG representative on the board of Comhairle na Gaelscolaíochta.

COGG is working in collaboration with An tÁisaonad on the development of CLEITE, the Early Reading Programme. COGG is developing an interactive resource for mathematics in collaboration with CCEA. Every effort is made to ensure value for money by cutting down on any duplication which might occur regarding developments in the North and South of Ireland.

# Board meetings in 2022

18 January 2022

17 February 2022

09 June 2022

08 September 2022

20 October 2022

09 December 2022

## Attendance at meetings

### 2022 Meetings

Board Members	Number of meetings
Dónal Ó hAiniféin - Chairperson	6/6
Cathnia Ó Muircheartaigh – Deputy Chairperson	2/2 (his term ended in February 2022)
Bláthnaid Ní Ghréacháin	2/2 (her term ended in February 2022)
Dairíona Nic Con Iomaire	1/2 (her term ended in February 2022)
Elaine Ní Neachtain	On maternity leave
Deirbhile Nic Craith	2/2 (her term ended in February 2022)
Séamus Ó Fearraigh	1/2 (his term ended in February 2022)
Edel Ní Chorráin	5/6
Liam Ó Diomsaigh	1/2(his term ended in February 2022)
Pádraig Mac Grianna	4/6
Lorraine Finn	4/6
Peadar Ó Muirí	6/6
Nóra Ní Loingsigh (Nominated in May)	3/4
Eibhlín Nic Gearailt (Nominated in May)	4/4
Éanna Ó Cróinín (Nominated in May)	2/4
Máirín Ní Chéileachair (Nominated in May)	3/4
Aodh Mac Craith (Nominated in May)	2/4
Gilbert de Búrca (Nominated in May)	2/4

## Costs paid to Board members

Name	Travel and Subsistence Costs recompensed to members in 2022 for attendance at meetings or other events concerning An Chomhairle's business
Dónal Ó hAiniféin - Chairperson	€3,903.14
Cathnia Ó Muircheartaigh – Deputy Chairperson	
Bláthnaid Ní Ghréacháin	
Dairíona Nic Con Iomaire	
Elaine Ní Neachtain	
Deirbhile Nic Craith	
Séamus Ó Fearraigh	€357.62
Edel Ní Chorráin	
Liam Ó Diomsaigh	
Pádraig Mac Grianna	€682.15
Lorraine Finn	
Peadar Ó Muirí	
Máirín Ní Chéilleachair	€618.32
Nóra Ní Loingsigh	€162.75
Éanna Ó Cróinín	€407.01

## Remuneration

No remuneration is paid nor has ever been paid to the Chairperson, Deputy Chairperson or any member of the board of COGG.

Travel Costs of €61,960.27 were paid to the staff during 2022.

Of this, €28,983.90 related to the Gaeltacht Education Policy.

The CEO and the Primary Education Officer travelled to Brussels in May to speak at a Conference for Irish teachers in European Schools.

Costs incurred in respect of employees were as follows:

Salaries and wages:	€493,421
Board member fees:	No board fees are paid
Pension costs:	There were no former staff members on pension in 2022.

Following are the numbers of employees at the end of the year whose office benefits fell within the following bands (this illustrates the annual office benefits)

	2021	2022
€60,000 - €69,999	1	2
€70,000 - €79,999	1	-
€80,000 - €89,999	-	1
€90,000 - €99,999	2	2
€100,000 - €109,999	1	1
€110,000 - €119,999	-	-
€120,000 - €129,999	-	-
€130,000 - €139,999	-	-
€140,000 - €149,999	-	-
€150,000 - €159,999	-	-
€160,000 - €169,999	-	-

There is no bonus payment scheme in place for any staff member.

The CEO (until 2 March 2022) was paid according to the salary scale of the Inspectorate of the Department of Education (Senior Inspector).

Long Service Increment Point 2: €101,994

The CEO (14 March 2022 – 31 December 2022) was paid according to the salary scale of the Civil Service – (Chief Officer)

Step 6 (€109,917)

There was no expenditure in 2022 on legal matters. An external facilitator was paid €2,500 to help both the Board and Staff with the development of the Strategic Plan. A consultant was paid €876.50 to go into and examine communication and marketing goals.

There was no expenditure in 2022 on hospitality.

## Prompt Payments

COGG is committed to making every effort to pay suppliers promptly. Payment of invoices by COGG is guided by the Prompt Payment Act, 1997, as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002. The Government extended the non-statutory obligation regarding central Government Departments to each public body from July 2011 onwards, to reduce the period allowed to Public Bodies to pay suppliers from 30 days to 15 days. As is appropriate for correct financial procedures, a great effort is being made to ensure that suppliers are paid within that timeframe. Reviews were carried out on a quarterly basis to measure how promptly COGG paid suppliers. During 2022, COGG issued 10.22% of payments to suppliers between 15 & 30 days, and 88.92 of payments within 15 days.



# COGG Committees

## Audit and Risk Committee

Under the terms of the Code of Practice for State Bodies, an Audit and Risk Committee was established to supervise the COGG internal audit. The Terms of Reference of the Committee have been agreed and at least 2 meetings of the committee must be held annually. A report comes from the Audit and Risk Committee at the beginning of each year.

The Committee has a function to identify, classify and place corporate risks in order of priority and to ensure that appropriate mitigation measures are implemented to tackle those risks.

There are four members of the Audit and Risk Committee:

Chairperson: Kevin de Barra (external member) up to February 2022

Chairperson: Deirbhile Nic Craith (external member) from March 2022

Deirbhile Nic Craith (up to February 2022), Nóra Ní Loingsigh (from June 2022, board member), Bláthnaid Ní Ghréacháin (up to February 2022, board member), Edel Ní Chorráin (board member).

The CEO and/or the Deputy CEO and the Higher Executive Officer attend meetings of the committee.

The committee met on three occasions in 2022.

14 February 2022

12 October 2022

06 December 2022

The internal auditor submitted three reports to the committee in 2022.

## Statement on Compliance with Code of Practice

The Board adapted the Code of Practice for the Governance of State Bodies (2016) and has established procedures to ensure compliance with the Code. The progression was continued in 2022 regarding COGG's compliance with its obligations as appropriate under the Code of Practice for the Governance of State Bodies (2016).

# Statutory function 1

- **To plan and coordinate the provision of textbooks and resources for learning and teaching through Irish**

## TEXTBOOKS AND OTHER RESOURCES PUBLISHED BY COGG OR UNDER DEVELOPMENT IN 2022 OR PUBLISHED IN COLLABORATION WITH COMMERCIAL COMPANIES OR OTHER INSTITUTES

### Primary Resources

- **Sadhbh Rosenstock** – Animation Videos - *Picnic Teidí*
- **The Primary Planet** – *Eipic!* Monthly news magazine
- **Ollscoil Mhá Nuad (Máire Nic an Bhaird)** – Educational resources related to nature & folklore
- **Padraic de Bhaldrathe (Irish Whale and Dolphin Group)** – *Ireland's Blubber Book workbook on dolphins etc.*
- **Eoghan Mac Giolla Bhríde (Éabhlóid)** – *Mamáí Gé* by Gabriel Rosenstock
- **MÓINÍN** – *Spluff Splaifeirtí agus an tIonradh ar an bPláinéad MARZ*
- **Risteard Mac Daibhéid** – *Dialann Deilfe*
- **Risteard Mac Daibhéid** – *Rónán agus a stad cainte*
- **Aoife Keogh (Cyber Safe Kids)** – workshops relating to online safety.
- **Paul Quin (Noiz Entertainment Ltd)** – *Thíos Cois na Trá* - newly composed poems / songs aimed at infants
- **Caitríona Nic Sheáin (An tSnáthaid Mhór)** – Adaptation of the book *Rita* & the creation of *DOODLE* an activity book online
- **BCM Publishing** – Handwriting copybooks for Junior and Senior Infants.
- **Hilary Bow** – *Cosa Fada an Lasairéin* – A collection of Irish language songs aimed at children aged 8 to 12
- **Orlaith Ruiséal (Oidhreacht Chorca Dhuibhne)** – *Orla Uan ar an bhFarraige*, story with a CD
- **Eoghan Mac Giolla Bhríde (Éabhlóid)** – *Dóchas Pócas* a picture book with a children's story told poetically with verse
- **Darach Ó Scolaí (Leabhar Breac)** – *Macán ar Saoire; Macán ar an Trá; and Macán ar ais ar Scoil*
- **Darach Ó Scolaí (Leabhar Breac)** – Reprinting of *Danny Seaimpín an Domhain; Na Gamail; and Na Cailleacha*
- **Darach Ó Scolaí (Leabhar Breac)** – *An Crogall Ollmhór* by Roald Dahl
- **Darach Ó Scolaí (Leabhar Breac)** – *An Táin*
- **Darach Ó Scolaí (Leabhar Breac)** – *An oíche roimh Nollaig*

- **Karen Wogan (Folens)** – *My Wellbeing Diary* – Irish language version
- **Tadhg Mac Dhonnagáin (Futa Fata)** – *Cá bhfuil mo Mham?* Irish language verse version of MONKEY PUZZLE
- **Tadhg Mac Dhonnagáin (Futa Fata)** – Reprint of *AN PHLUAIS, FUADAITHE, SPRIOCLÁ, CUILEOG, and AMÚ*
- **Tadhg Mac Dhonnagáin (Futa Fata)** – *Fear-chú* – An Irish language version of the comic graphic novel *DOG MAN* by Dave Pilkey
- **Tadhg Mac Dhonnagáin (Futa Fata)** – *EACHTRA an DLÚTHCHARA* by ROWLEY JEFFERSON
- **Tadhg Mac Dhonnagáin (Futa Fata)** – Reprint of a verse picture book - ZOG
- **Áine Ní Ghlinn** – Two plays - *An Tornapa Mór*, and *Ní Tharlaíonn Tada Anseo Riamh*
- **Dr. Úna Lawlor** - *Ó Ailm go hÚr* - Reading Irish from the Beginning
- **MathsBolt Limited (Diarmuid Roche)** – Math App
- **Cló Iar-Chonnacht** – Adaptation and reprint of the resource **Tomás na hOrdóige** – Ceachtanna bunaithe 10 síscéal aitheanta Lessons based on 10 well-known fairy tales.
- **Cló Iar-Chonnacht** – Dónal Dána series (5 books)
- **Leabhar Breac** – Reprint of the **Arrachtaí** series – books for young children
- **Conchúr Mac Philib** - **Síofra Nic Thom i Scoil na Síóg** – Novel for primary school children
- **Ciarán Mac Fhearghusa** – Óga Yoga – **Diarmuid agus an Mata Yoga Draíochta san Astráil** – Story for children
- **Dalen Éireann**- Graphic novels from the **Asterix** series

## Teaching resources developed outside of the Bursary Scheme

- **COGG & Comhairle na Gaelscolaíochta - Aire Duit** – Series of Handbooks for Teachers to promote mindfulness
- **COGG & Comhairle na Gaelscolaíochta - Fios Folláine** - Series of Handbooks for Teachers to promote positive mental health
- **Outside the Box – Focail Draíochta** Series of posters that affirm peace, calm and happiness
- **Outside the Box** – Series of posters **Cé atá liom anois?** Posters and cards to aid the discussion of emotions with children.
- **COGG & Glór na nGael** – Series of Posters – Ukrainian / Irish
- **Outside the Box** – Welcome Booklet Ukrainian / Irish
- **Máirtín Davy Ó Coistealbha** – Learaí an Cheoil

## Post-primary resources

- **Lárionad na Gaeilge: Taighde, Teagasc agus Tástáil in Ollscoil Mhá Nuad** – *Vifax* – resources for learners of Irish
- **Gael Linn** - *Splanc* (publication for Transition Year)
- **Ashmore Learning** – *Posters*
- **Jacaí de Brún** – *Cloch na Gréine (Leabhar Breac)*
- **Cormac Ó hAodha** - *A set of teaching and learning aids for education for schools in the Múscraí Gaeltacht and later other Gaeltachts – in development*
- **Neasa Ní Chiaráin** – *An Bat Mírialta - smart language teaching system- in development*
- **Pádraig Ó Duibhir and Sinéad Andrews** - *40 Social stories covering a range of topics under the themes; communication, social and emotional understanding, life skills and transitions for primary and post-primary students in Irish-medium schools – in development*
- **Teacht Aniar i gcomhar le Tuismitheoirí na Gaeltachta** – *Teacht in Inmhe* comprising four sub-modules:
  - Ecology as a source of identity
  - Community Development
  - Personal Development and
  - Language Awareness
- **Durrow Communications** – Saoloibre.ie ongoing development of the site, and a Reach + module is currently being developed
- **Tuairisc.ie** - Rannóg na bhFoghlaimoirí

## Resources developed outside of the Bursary Scheme

- **An Leabhrán Téarmaí** – developed by COGG – resources for first year students to help engage with an all-Irish curriculum – a bridge between primary school and post-primary school
- **An Cailín Ciúin** – study booklet being developed by Irish Film Institute
- **Mataí Teanga** – language resource for Ukrainian pupils/students in collaboration with Post-Primary Languages Ireland (PPLI)
- **Edel Ní Loingsigh** – History resource for first year History students – currently being developed
- **Student Enterprise Programme** – Irish language version being developed in collaboration with Enterprise Ireland
- **Mock Examinations**  
Papers for Junior Cycle and Leaving Certificate mock examinations in a wide range of subjects
- **Examination past papers**  
Books of state examination past papers in a wide range of Junior Cycle and Leaving Certificate subjects

- **Sample papers**

Papers for the new Irish specification for T1 school and a series of other subjects.

- **Educate.ie** – Irish language version of the textbook *Fiesta* published – Junior Cycle Spanish
- **Educate.ie** – Irish language version of the textbook – *Alles Klar* being developed – Junior Cycle German
- **Educate.ie** – Irish language version of the textbook *A World of Graphics* (Domhan na Grafaice) published – Junior Cycle Graphics
- **Folens** – Irish language versions of work books and labs for Physics and Chemistry, to accommodate demand from the e-hub (Gaeltacht Education Unit)
- **EDCO** – Irish language version of the textbook *The United States and the World 1945 -1989* (Na Stáit Aontaithe agus an Domhan 1945 – 1989) published – Leaving Certificate History (Option 6)
- **Brendán Ó Dufaigh** – An Gadaí Bradach – Informational Diary and Historical Record from the Pandemic times

## Statutory function 2

**To advise the Minister on measures relating to the provision and promotion of education through the medium of Irish in recognised schools in general and in schools located in a Gaeltacht area**

COGG provides advice to the Department of Education and to the National Council for Curriculum and Assessment as part of its statutory functions

### Department of Education

- Providing ongoing advice regarding the functioning of the Policy on Gaeltacht Education 2017-2024
- Advice regarding the development of a Policy of Irish-medium education outside of the Gaeltacht
- Providing ongoing advice regarding the Content and Language Integrated Learning project.
- Submission to the Gaeltacht Education Unit regarding Gaeltacht post-primary schools

### National Council for Curriculum and Assessment NCCA

- Providing ongoing advice regarding teaching of Irish and teaching through Irish
- The following submissions were brought before the NCCA
  - Drama, Film and Theatre Studies
  - Climate Action and Sustainable Development
  - Business
- Advice and help provided for the NCCA regarding a review of the Transition Year programme

**In 2022 advice was provided to the following:**

- National Educational Psychological Service
- Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
- National Council for Special Education
- TG4 Learning
- Mary Immaculate College
- Froebel College, Maynooth
- St. Patrick's DCU
- Educational Research Centre
- Revenue Commissioners

**A COGG representative served on the following committees/groups:**

- Advisory Committee of the Policy on Gaeltacht Education 2017-2024
- Policy on Irish-medium education outside of the Gaeltacht Steering Committee
- Junior Cycle Board (NCCA)
- Primary Language Curriculum Development Group (NCCA)
- Irish Language Development Group: Senior Cycle (NCCA)
- Senior Cycle Irish Literature Excavation Committee (NCCA)
- Comhairle na Gaelscolaíochta, Northern Ireland
- All-Irish Education Steering Committee in Northern Ireland
- Primary Curriculum Review and Restructuring Group
- Steering Committee of Content and Language Integrated Learning project
- Irish-medium Programme Board (CCEA)
- Mol Mata (CCEA)
- Laethanta Léirmheas na gCarad: T1 & T2 in relation to the CPD provision of Junior Cycle Irish for Teachers

## Statutory function 3

**To provide support services for schools through the medium of Irish**

**SUPPORT SERVICES:**

- **www.cogg.ie**

This site contains a database of every teaching and learning resource for Gaeltacht and all-Irish schools, as well as research reports, news and other material

Exam papers for state examinations are available on an extranet on the site.

A dedicated support and resource portal is being developed as a feature of the Policy on Gaeltacht Education 2017-2022– **The Portal.**

- **Resource Unit**  
COGG has a Resource Unit with one copy of each resource available for teaching of Irish and teaching through Irish
- **Travelling Exhibition**  
An exhibition centre which visits schools in a van containing an example of each teaching and learning resource for Gaeltacht and all-Irish schools – COGG van.
- **Irish Courses**  
78 teachers from Irish-medium post-primary schools attended the Dianchúrsa (intensive Irish course) online in August.
- **Irish courses on a continuous basis**  
10-week Irish classes were made available online to post-primary teachers.  
Over 57 teachers attended these classes.
- **Modern Language Communities of Practice were piloted for teachers teaching through the medium of Irish** – in association with Post-Primary Languages Ireland

### **Policy on Gaeltacht Education**

Policy on Gaeltacht Education 2017-2022

Functioning of the Policy in 2022

There was a continuation of the support work in Gaeltacht schools regarding the implementation of various Policy actions

#### **Primary:**

- In-school support (School visits/School meetings)
- Seminars with other schools
- In-school support online
- Irish language resources shared with all schools
- Work commenced on a Working Group for the Development of a Practical Guide for Schools for Special Educational Needs

#### **Post-primary:**

- In-school support
- Particular specialised support for subject teachers
- Seminars with other schools online
- Whole school workshops (all staff participating)
- School visits to disseminate information regarding An Tairseach (The Portal) (see below)
- Planning has begun for the Principals' Conference (Development of Communities of Practice)

#### **The Portal:**

- The Policy for Gaeltacht Education 2017 - 2022 (Department of Education) emphasizes "*improving the provision of language resources and supports to assist whole-school planning, teaching, learning and assessment in mainstream and SEN contexts as well.*" (ROS, 2016, p. 39)

- The Department of Education highlighted the need to “establish a dedicated online portal for Gaeltacht schools and in general through the medium of Irish”. (ROS, 2016, p. 39)
- The Council for Gaeltacht & Irish-medium Education, in partnership with the PDST (Technology in Education) and Scoilnet, has identified teachers with rich experience in a range of post-primary and primary subjects during the Policy period to date. They have created quality teaching and learning resources in a variety of formats, shared on both the COGG ([www.cogg.ie](http://www.cogg.ie)) and Scoilnet ([www.scoilnet.ie](http://www.scoilnet.ie)) sites
- The Portal is now available to primary and post-primary teachers in the country at this link <https://tairseachcogg.ie/>
- It now has over 2000 resources and more are being uploaded every day
- Primary and post-primary resources are being developed in the following subjects:
  - Primary – Irish, Mathematics, History, Coding / STEM.
  - Post-Primary – Business Studies, Science, Construction Studies, Woodwork, Accounting, Applied Mathematics, Chemistry, Geography, History, Mathematics, Computer Science, French, German, Home Economics.
- There are ongoing partnerships between COGG and Post-Primary Languages Ireland, Online Safety with Trend Micro, Equality Matters with DCU, Scoilnet and TG4 Learning
- A phased approach is being used on COGG’s social accounts regarding the dissemination of information relating to the new resources which are being developed.
- A Newsletter is sent out every term to all T1 schools and to a large number of subscribers.

### **Professional Masters of Education (PME), NUI Galway**

- Bursaries were provided for graduates in a certain range of subjects

### **Courses and presentations**

- Presentations relating to teaching resources online
- Training course for teachers in the Irish medium educational sector, University College Cork – funding support
- An Irish language course for teachers in Traolach Mhic Suibhne Community College (newly established Irish Medium Unit), Cork
- Presentation at a Conference for Irish teachers in European Schools
- Various presentations of COGG resources for the Inspectorate

### **Presentations at Educational Conferences**

- National Associations of Principals and Deputy Principals (NAPD) Educational Conference
- Teaching Assemblies – Professional Development Service for Teachers (PDST)
- Comhairle na Gaelscolaíochta Conference



## Stands

- Féilte – Teaching Council Conference
- *Irish Primary Principals Network (IPPN) Conference*
- Tionól Forbartha Gaeloideachas i gcomhpháirt le COGG Gaeloideachas Developmental Assembly in association with COGG
- Gaeloideachas Conference on Special Educational Needs

## Other support services

- **List of textbooks**

A brochure was sent to each Gaeltacht and all-Irish primary and post-primary school with information on the textbooks for school-book lists

- **InTouch**

An article was provided for each edition of the magazine detailing Irish-language teaching resources and their effective use

- **State examinations exam papers**

Irish-language versions were provided of 40 different test papers for the Junior Cycle and for the Leaving Certificate as well as papers for the new Irish specification for T1 schools

- **Editing Service**

An editing and proofing service is provided (but not as a public service) for individuals, state departments and private companies for educational material in Irish, depending on the human resources available to the organisation at any given time

- **Launch of Mol Mata**, teaching resource for Mathematics developed in collaboration with CCEA – launched in Scoil Náisiúnta na Rinne

# Statutory function 4

## To initiate research on any or all relevant matters dealing with its responsibilities

### Current Research

- **Deirdre Ní Mhurchú** - Measúnú diagnóiseach dátheangach ar pháistí i luathbhlianta an oideachais trí Ghaeilge chun deacrachtaí luathlitearthachta a aimsiú (Bilingual diagnostic assessment of children in early education through Irish to ascertain early literacy difficulties)
- **Nóra Ní Bheaglaoich** - Conas a fhorbraítear bonn eolais an mhúinteora maidir le straitéisí mhúineadh theanga na matamaitice trí Ghaeilge i ranganna na naíonán i mbunscoil T2? (How is the teacher's knowledge base developed regarding teaching strategies of the language of mathematics through Irish in infants' classes in a T2 primary school?)
- **Sarah Ní Dhuinnín** - Iniúchadh criticiúil a dhéanamh ar fheasacht teanga múinteoirí eacnamaíochta baile sa scoil Ghaeltachta iar-bhunleibhéil (Performing a critical examination of the language awareness of home economics teachers in the post-primary level Gaeltacht school)
- **Emily-Anne Renison** - Riachtanais ábhar oidí i leith na Gaeilge (The requirements of student teachers regarding Irish)

- **Dr. Pádraig Ó Duibhir, Dr. Laoise Ní Thuairisg, and Dr. Judith Wylie** - Buntáistí agus dúshláin teanga atá ag iar-scoláirí na n-iar-bhunscoileanna Gaeltachta agus lán-Ghaeilge ar aistriú go hinstitiúid tríú leibhéal. (Language advantages and challenges faced by past-pupils of Gaeltacht and all-Irish post-primary schools on transition to a third level institute)
- **Dr. Niall Mac Uidhílin** - Saibhriú na Gaeilge agus spreagadh a húsáide i measc dhaltaí ardranganna na bhunscoileanna Gaeltachta agus lán-Ghaeilge. (The enrichment of Irish and the encouragement of its use among pupils of senior classes of Gaeltacht and all-Irish primary schools)
- **Dr. Pádraig Ó Duibhir and Dr. Joe Travers** - Tacaíocht foghlama do pháistí le deacrachtaí/míchumais foghlama i suíomh tumoideachais in Éirinn. (Learning support for children with learning difficulties/disabilities in immersion education locations in Ireland)
- **Aoife Ní Ghloinn** - Corpas Foghlaimeora Theastas Eorpach na Gaeilge & Tionscadal Próifílithe na Gaeilge (Learning support for children with learning difficulties/disabilities in immersion education locations in Ireland)
- **Caitlín Neachtain** - Tionchar acmhainn dhiagnóiseach teanga ar chumas Gaeilge in Oiliúint Tosaigh Múinteoirí (The effect of a diagnostic language resource on Irish-language ability in Initial Teacher Education)
- **Noel Ó Murchadha** - Guth an Scoláire agus Úsáid na Gaeilge (Student Voice and the use of Irish)
- **Seán Ó Grádaigh and Clíona Murray** - Soláthar Múinteoirí Ábhar do na hIar-bhunscoileanna Lán-Ghaeilge & Gaeltachta 2014 -2020: Athbhreithniú agus staidéar comparáideach le taighde 2015 (Provision of Subject Teachers for Irish-medium & Gaeltacht Post-Primary Schools 2014 -2020: Review and comparative study with 2015 research)
- **Seán Ó Grádaigh and Clíona Murray** - Cá bhfuil na múinteoirí don earnáil Ghaeloideachais? Iníúchadh ar 'Scoil Céad Sprice' céimithe an MGO (Máistir Gairmiúil san Oideachas) (Where are the teachers for the Irish-medium sector? Audit of 'First School of Choice' of MGO (Professional Master in Education) alumni)
- **Anna Ní Ghallachair, Aoife Ní Ghloinn and Siuán Ní Mhaonaigh** - Béaltríail Ghaeilge na hArdteistiméireachta: Anailís agus Moltaí (Leaving Certificate Oral Irish Examination: Analysis and Recommendations)
- **Dr. Clíona Murray and Dr. Lucy Elvis** - Fealsúnacht do Pháistí - Litearthacht ó Bhéal a Fhorbairt trí FCÁT i gComhthéacs Tumoideachais (Philosophy for Children - Developing Oral Literacy through CLIL in an Immersion Education Context)
- **Dr. T.J. Ó Ceallaigh, Muiris Ó Laoire and Máire Uí Chonghaile** - An fhoghlaim ghairmiúil a aithint, a threorú, a bhainistiú agus a cheiliúradh san Aonad Lán-Ghaeilge: Imscrúdú ar ról, ar fhreagracht, ar chleachtas agus ar acmhainneacht na ceannaireachta (Recognising, leading, managing and celebrating professional learning in the Irish-Medium Unit: An investigation into the role, responsibility, practice and potential of leadership)
- **Dr. Stanislava Antonijevic-Elliott and Dr. Mary Pat O'Malley-Keighran** - Assessment of narrative in children attending Irish-medium schools in Gaeltacht and English dominant regions
- **Ailín Ní Chonchúir** - An teagasc ábharbhunaithe (FCÁT) agus caint an mhúinteora sa Ghaelcholáiste: Iníúchadh criticiúil ar shainriachtanais forbartha gairmiúla múinteoirí faoi oiliúint (Subject-based teaching (CLIL) and teacher talk in the Gaelcholáiste: A critical examination of the specific professional development needs of student teachers)

- **Neasa Ní Chiaráin** - Corpas Cliste: taighde ar chorpas nua na bhfoghlaimoirí atá á bhailiú ón ardán cliste An Scéalaí (Smart Corpus: research on the new corpus of learners being collected from the smart platform An Scéalaí)
- **Kerron Ó Luain** - Gluaiseacht na Gaelscolaíochta, 1973-2023; Stair Bhéil agus Stair Dhigiteach an Ghníomhaíochais Teanga ón mBun Aníos (Irish-medium Education Movement, 1973-2023; Oral and Digital History of Language Activism from the bottom up)
- **Ailbhe Ní Chasaide & Neasa Ní Chiaráin** - Gléasanna cumarsáide a fhorbairt dóibh siúd faoi mhíchumas urlabhra: 'AAC' don Ghaeilge. (Develop communication devices for those with speech disabilities: 'AAC' for Irish)
- **Aisling Ní Dhiorbháin & Pádraig Ó Duibhir** - Soláthar oideachais do pháistí a bhfuil Béarla mar theanga bhreise acu sa chóras oideachais Gaeltachta/lán-Ghaeilge. (Educational provision for children for whom English is an additional language in the Gaeltacht / all-Irish education system.)
- **Caitríona Ní Chinnéide** - Irish-Medium Education: The Experience of Irish-Medium Primary Schools for Children with Down Syndrome and their Parents.
- **Caitríona Ní Luasa** - Staidéar ar ról na ceannaireachta sa tumoideachas i mbunú, bainistiú & bisiú Gaelscoile. (A study of the role of leadership in immersion education in the establishment, management & improvement of an Irish-medium primary school)
- **Caitríona Ní Mhurchú** - Iniúchadh ar Theagasc Foirm Dhírithé ar bhonn scoile uile: an spreagar athrú cleachtais i measc múinteoirí bunscoile tumoideachais dá gcuirfí forbairt ghairmiúil leanúnach ar bun? (Audit of Form-Oriented Teaching on a Whole-School Basis: will the introduction of continuing professional development encourage a change in practice among immersion primary teachers?)
- **Carmel Nic Airt** - Staidéar comparáideach eitneagrafach ar ghnóthachtáil daltaí ar mheán-leibhéal inniúlachta ag an mbunleibhéal idir scoileanna T1 agus scoileanna T2. (An ethnographic comparative study of the attainment of pupils of average proficiency at primary level between L1 and L2 schools)
- **Christine Ní Chathasaigh** - Feasacht teanga an mhúinteora ábhair sa Ghaelcholáiste: Iniúchadh ar shainriachtanais, ar fhoghlaim ghairmiúil múinteoirí ábhair agus ar thionchar na foghlama sin ar chleachtais oideolaíochta. (Subject teacher language awareness in the Gaelcholáiste: An audit of the specific needs, professional learning of subject teachers and the impact of that learning on pedagogical practices)
- **Claire M. Dunne & Sylvaine Ní Aogáin** - Teagasc Ionchuimsitheach na Gaeilge (Inclusive Teaching of Irish)
- **Helena Nic an Fhailí** - Iniúchadh ar chleachtais thrasteanga i nGaelscoileanna (An audit of cross-language practices in Irish-medium primary schools)
- **Pádraig Ó Duibhir, Emily Barnes, Sinéad Andrews and Joe Travers** - Forbairt measúnú litrithe dátheangach de réir critéir do pháistí Rang 1 i scoileanna lán-Ghaeilge agus Gaeltachta. (Development of bilingual spelling assessment according to criteria for 1<sup>st</sup> Class children in Irish-medium and Gaeltacht schools)
- **Síle Ní Ríogáin** - Cumarsáid i bhfoghlaim thionscadalbhunaithe E.T.I.M. i nGaelscoileanna. (Communication in project-based STEM learning in Irish-medium primary schools)
- **Stanislava Antonijevic-Elliott and Maria Garraffa** - Reading in Irish: the development of a reading assessment for Irish-medium schools in Gaeltacht and English dominant regions.

- **Toirdealbhach Ó Lionáird** - Tionchar an Pholasaí don Oideachas Gaeltachta (POG) ar eispéireas, féiniúlacht agus ról an phríomhoide iar-bhunscoile Gaeltachta: cás-staidéar ar cheithre iar-bhunscoil Ghaeltachta. (The Impact of the Policy for Gaeltacht Education (POG) on the experience, identity and role of the Gaeltacht post-primary principal: a case study of four Gaeltacht post-primary schools)
- **Esther Ní Dhulchaontaigh** – Foghlaim, Sealbhú agus úsáid teanga a shaibhriú i gcomhthéacs na Matamaitice sna hardranganna i nGaelscoileanna (Enriching Learning, Acquisition and use of language in the context of Mathematics in the upper classes in Irish-language primary schools)
- **Gráinne de Búrca** – Na cineálacha tacaíochtaí atá ag teastáil ó pháistí le huathachas chun ionchuimsitheacht rathúil sa suíomh lán-Ghaeilge a chinntiú. (The types of supports that children with autism require to ensure successful inclusion in Irish-medium settings)
- **Hilary Ní Chonchubhair** – Tionchar Phaindeim Covid 19 ar an tumoideachas: Leanúnachas, teagasc agus foghlaim san earnáil - cá bhfuilimid anois? (The effect of the COVID-19 Pandemic on immersive educational: Continuity, teaching and learning in the sector – where are we now?)
- **Professor Ailbhe Ní Chasaide, Professor Neasa Ní Chiaráin, and Dr. Emily Barnes**, Trinity College – AAC\* don Ghaeilge 2: Gléasanna cumarsáide do dhaoine uathacha agus do dhaoine gan urlabhra (AAC\* for Irish 2: Communication devices for people with autism and for non-verbal people)

#### Research completed

- **Pádraig Fahey** – Using CLIL to support teacher language awareness in the Irish language in English medium primary schools: An analysis of the impact on second language teaching and learning competency
- **Jacqueline de Brún** – The teaching and learning of reading in Irish of 9 to 11 year olds in immersion settings in Ireland: a mixed methods case study
- **Dr. Aisling Ní Dhiorbháin, Dr. Lorraine Connaughton-Crean, Professor Pádraig Ó Duibhir** – Soláthar an Oideachais lán-Ghaeilge agus Gaeltachta do pháistí a bhfuil Béarla mar theanga bhreise acu (Provision of Irish-medium and Gaeltacht Education for children for whom English is an additional language)

# **An Chomhairle Um Oideachas Gaeltachta & Gaelscolaíochta Financial Statements**

## Year Ended 31 December 2021

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BOARD MEMBERS AND ADDITIONAL INFORMATION

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MEMBERS OF THE BOARD

Cathaoirleach Cathnia Ó Muircheartaigh  
 Peadar Ó Muirí  
 Lorraine Finn  
 Eibhlín Nic Gearailt  
 Elaine Ní Neachtain  
 Edel Ní Chorráin  
 Nóra Ní Loingsigh  
 Aodh Mac Craith  
 Máirín Ní Chéileachair  
 Gilbert de Búrca  
 Éanna Ó Cróinín  
 Pádraig Mac Grianna  
 Dónal Ó hAiniféin

(retired 31/12/2022)

SECRETARY

Aisling Nic Craith

OFFICE ADDRESS

23 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 &  
 Iniúchóir Reachtúil,  
 An Meall,  
 Daingean Uí Chúis,  
 Co. Chiarraí.

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**STATEMENT OF RESPONSIBILITIES OF BOARD MEMBERS**

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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



Cathnia Ó Muircheartaigh



Máirín Ní Chéileachair

Date: 27.6.2023

Seán Ó Súilleabháin  
Cuntasóirí Cairte & Iniúchóir Cláráithe,

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 2022, 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 2022 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.



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Independent auditors' report to

An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta

(continued)

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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](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.

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Independent auditors' report to

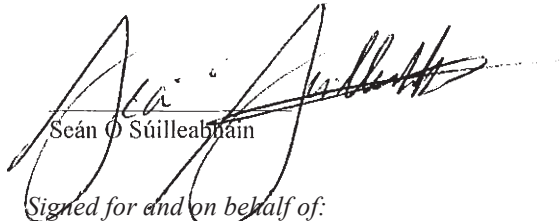
An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta

(continued)

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**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.

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STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31-12-2022

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	Notes	<u>2022</u> €	<u>2021</u> €
Income	1	2,632,123	2,634,257
Expenditure		(2,589,716)	(2,380,268)
Surplus for the year		<u>42,407</u>	<u>253,989</u>
Surplus for the year		589,317	335,328
Surplus at year end		<u><u>631,724</u></u>	<u><u>589,317</u></u>

## BALANCE SHEET AS AT 31-12-2022

	Notes	<u>2022</u> €	<u>2021</u> €
FIXED ASSETS	4	<u>98,758</u>	<u>0</u>
CURRENT ASSETS			
Debtors	5	65,300	96,600
Bank and Cash		551,414	654,657
		<u>616,714</u>	<u>751,257</u>
CREDITORS (payable within of one year)	6	(83,748)	(161,940)
NET CURRENT ASSETS/(LIABILITIES)		<u>532,966</u>	<u>589,317</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>631,724</u>	<u>589,317</u>
RESERVES			
Statement of Income and Expenditure	7	<u>631,724</u>	<u>589,317</u>

Approved by the board on 27.6.2023 and signed on its behalf by:

Cathnia Ó Muirheartaigh 

Máirín Ní Chéileachair 

Date: 27.6.2023

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31-12-2022

**1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements have been prepared in accordance with FRS 105 "Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS 105) 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. Tangible fixed assets**

	<u>Office Equipment</u> €	<u>Motor Vehicle (Van)</u> €	<u>Total</u> €
<b>COST</b>			
At 1 January 2022	0	0	0
Additions (Disposals)	34,773	94,471	129,244
At 31 December 2022	<u>34,773</u>	<u>94,471</u>	<u>129,244</u>
<b>DEPRECIATION</b>			
At 1 January 2022	0	0	0
Charge (Disposal) for period	11,591	18,895	30,486
At 31 December 2022	<u>11,591</u>	<u>18,895</u>	<u>30,486</u>
<b>NET BOOK AMOUNTS</b>			
At 31 December 2022	<u>23,182</u>	<u>75,576</u>	<u>98,758</u>
At 1 January 2022	<u>0</u>	<u>0</u>	<u>0</u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31-12-2022

<b>5. DEBTORS</b>	<u>2022</u>	<u>2021</u>
	€	€
EDCO	39,164	43,390
Office Rent and Storage	9,833	18,143
Miscellaneous Debtors	16,303	10,229
Deposit -Vehicle	0	24,838
	<u>65,300</u>	<u>96,600</u>
<b>6. CREDITORS</b>	<u>2022</u>	<u>2021</u>
	€	€
The Procurement Project	37,781	44,361
Policy for Gaeltacht Education	3,728	49,093
Professional Services	13,000	13,000
Support Services	21,000	0
Triailscrúduithe	1,426	3,957
Sundry Creditors	4,183	5,254
Withholding Tax on Payments for Professional Services	2,630	0
Post-primary facilities	0	25,275
Primary School Facilities	0	21,000
	<u>83,748</u>	<u>161,940</u>
<b>7. RESERVES</b>	<u>2022</u>	<u>2021</u>
	€	€
<b>Statement of income and expenditure</b>		
Surplus / (Deficit) at the beginning of the year	589,317	335,328
Surplus / (Deficit) for the year	42,407	253,989
	<u>631,724</u>	<u>589,317</u>
<b>8. CONTINGENCIES</b>		
There are no contingent liabilities at the year end.		
<b>9. CONTROL</b>		
COGG has no final governing party.		
<b>10. APPROVAL OF FINANCIAL STATEMENTS</b>		
These financial statements were approved by the Board and authorised to issue them on 27.6.2023.		

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 DETAILED INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31-12-2022
 

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	<u>2022</u>	<u>2021</u>
	€	€
<b><i>Income</i></b>		
Department of Education and Skills - Salaries of the Executive paid by the Department	2,000,000	2,086,000
Grant: Department of Education and Skills - Policy for Gaeltacht Education	299,623	300,651
Sales	242,406	145,000
Irish Courses	89,060	102,601
Deposit Interest	1,034	0
	0	5
	<u>2,632,123</u>	<u>2,634,257</u>
<b><i>Expenditure</i></b>		
Salaries	493,421	490,374
Research	161,778	243,949
Post Primary Resources	559,103	619,489
Primary School Resources	505,191	471,973
Support Services	273,490	180,786
Maths - A joint project with the Examinations and Assessment Curriculum Council	0	46,562
Policy for Gaeltacht Education	184,828	145,000
Office Rental and Storage	91,106	79,293
Security and Insurance	2,081	2,055
Meetings and Seminars	21,472	1,513
Travel and Subsistence	53,608	5,885
Information Technology	13,034	15,815
Professional Services	46,783	45,658
Office Expenses	34,984	13,961
Administrative Help	36,812	4,715
Advertising	18,059	5,003
Staff Training and Development	14,840	8,237
Recruitment	10,640	0
One Time Grant	38,000	0
Depreciation: Van	18,895	0
Depreciation: Office Equipment	11,591	0
	<u>2,589,716</u>	<u>2,380,268</u>
<b>Surplus (Deficit) of the year</b>	<u>42,407</u>	<u>253,989</u>



An Roinn Oideachais  
Department of Education



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