



An Roinn Oideachais
Department of Education

Financial Statements & Annual Report 2023

An Chomhairle um Oideachas
Gaeltachta agus Gaelscolaíochta

An Chomhairle um Oideachas
Gaeltachta & Gaelscolaíochta



An Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta

Meitheamh 2024

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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 2023 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 2023 were submitted to the Board on 27 February 2024 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 2023.

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 2023, one in April and one in November.

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.

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 2023.

An internal audit was conducted on COGG's compliance with the Code of Practice for State Bodies (2016) in December 2023 and the results of the audit were submitted to the Audit and Risk Committee (ARC) in February 2024.

An External Auditor was appointed in 2023 to audit the financial statements and this was submitted to the Department of Education in February 2024.

Board Members 10 May 2022 - 2026

Cathnia Ó Muircheartaigh	Chairperson (April 2023) Nominee of the Minister for Education
Máirín Ní Chéileachair	Deputy Chairperson Nominee of Irish National Teacher's Organisation
Nóra Ní Loingsigh	Nominee of GAELOIDEACHAS Representative parents of children attending Irish medium schools
Aodh Mac Craith	Representative of teachers in Irish medium schools
Lorraine Finn	Representative of ASTI
Gilbert de Búrca	Representative of TUI
Éanna Ó Cróinín	Nominee of Údarás na Gaeltachta Representative of Gaeltacht schools
Pádraig Mac Grianna	Nominee of Údarás na Gaeltachta Representative of Gaeltacht parents
Edel Ní Chorráin	Representative of Foras na Gaeilge
Elaine Ní Neachtain	Representative of the National Council for Curriculum and Assessment
Peadar Ó Muirí (until July 2023) Fiona Ní Mheachair (September 2023)	Representative of the Department of Education
Eibhlín Nic Gearailt	Representative of Northern Ireland Council for Curriculum, Examinations and Assessment (CCEA)

The Executive

Staff

Jacqueline Ní Fhearghusa	CEO
Pádraig Ó Beaglaoidh	Deputy CEO
Aisling Nic Craith	Higher Executive Officer (career break until February 2025)
Steph Uí Choinne	Acting Higher Executive Officer
Brigid de Búrca	Executive Officer on secondment (July 2025)
Pól Ó Cainín	Editor/Research Assistant

Education Officers

Jacáí de Brún (Left in June 2023)
Bríd Ní Dhonnchadha (1 September 2023)
Tríona Nic Fhinn (1 September 2023)
Frank Ó Tormaigh – Digital Education Officer
Róisín Ní Mhulláin – Post-Primary Education Officer (January 2023)
Aoife Ní Shéaghdha – Post-Primary Education Officer (January 2023)

Gaeltacht Education Policy Officers

Mícheál S. Mac Donnacha	Primary School Education Officer
Toirdealbhach Ó Lionáird (January 2023)	Post-Primary 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
2023	€3.04m

COGG's total income from the Exchequer in the year 2023 through the Department of Education was €3.04m, including €297,000 as funding for the Gaeltacht Education Policy, €35,000 from Foras na Gaeilge for the reading clubs project and €84,894.46 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 library 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 called *Mol Mata*. The resource *Turas na Scríbhneoireachta* has been adapted to suit the context in the south and has been shared with schools from the start of 2024. 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 2023

16 February 2023

17 April 2023

08 June 2023

28 September 2023

02 November 2023

05 December 2022

Attendance at meetings

2023 Meetings

Board Members	Number of meetings
Cathnia Ó Muircheartaigh - Chairperson	5/6 (Appointed in April 2023)
Máirín Ní Chéileachair – Deputy Chairperson	5/6
Pádraig Mac Grianna	5/6
Éanna Ó Cróinín	3/6
Elaine Ní Neachtain	5/6
Nóra Ní Loingsigh	5/6
Aodh Mac Craith	4/6
Edel Ní Chorráin	5/6
Gilbert de Búrca	2/6
Lorraine Finn	5/6
Peadar Ó Muirí	3/3 (term ended in July 2023)
Fiona Ní Mheachair	1/2 (appointed October 2023)
Eibhlín Ní Gearailt	5/6

Costs paid to Board members

Name	Travel and Subsistence Costs recompensed to members in 2023 for attendance at meetings or other events concerning An Chomhairle's business
Cathnia Ó Muirheartaigh	€2,900.77
Máirín Ní Chéileachair	€252.93
Aodh Mac Craith	€499.52
Elaine Ní Neachtain	0
Peadar Ó Muirí	0
Gilbert de Búrca	0
Edel Ní Chorráin	0
Eibhlín Níc Gearailt	0
Pádraig Mac Grianna	€1,137.25
Lorraine Finn	0
Fiona Ní Mheachair	0
Nóra Ní Loingsigh	€329.87
Éanna Ó Cróinín	€651

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 €101,353.27 were paid to the staff during 2023.

Of this, €23,907.94 related to the Gaeltacht Education Policy.

Education Officer, Róisín Ní Mhulláin, travelled to a Book Festival in Bologna, Italy and the cost of that trip was €1,296.95.

Costs incurred in respect of employees were as follows:

Salaries and wages: €786,349.56

Board member fees: No board fees are paid

Pension costs: No former staff members retired on a pension in 2023

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)

	2022	2023
€60,000 - €69,999	2	2
€70,000 - €79,999	-	2
€80,000 - €89,999	1	2
€90,000 - €99,999	2	3
€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 (2023) was paid according to the salary scale of the Civil Service – (Chief Executive Officer) Point 6 (€109,917)

€309 was spent on legal advice. €512.50 was spent on advice that related to FOI. €4,950 was spent on consultant services related to procurement. €850 was spent on consultant services related to communications.

There was no expenditure in 2023 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 2023, COGG issued 8% of payments to suppliers between 16 & 30 days, and 90% of payments within 15 days and 2% of payments to suppliers over 30 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 three members of the Audit and Risk Committee:

Chairperson: Deirbhile Nic Craith (external member) Nóra Ní Loingsigh (board member), Edel Ní Chorráin (board member).

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

The committee had three meetings in 2023.

14 February 2023

27 September 2023

31 October 2023

No audit reports were submitted to the Committee in 2023. A report on COGG's compliance with the Code of Practice was being prepared but the work was not completed until January 2024.

Statement on Compliance with Code of Practice

The Board adopted 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 2023 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 2023 OR PUBLISHED IN COLLABORATION WITH COMMERCIAL COMPANIES OR OTHER INSTITUTES

Primary Resources

- **Sadhbh Rosenstock** – *Series of newly-composed books - Eachtraí Teidí*
- **The Primary Planet** – *Eipic!* Monthly news magazine
- **Eoghan Mac Giolla Bhríde (Éabhlóid)** – *Mamáí Gé* by Gabriel Rosenstock
- **Eoghan Mac Giolla Bhríde (Éabhlóid)** – **Scary stories.**
- **Risteard Mac Daibhéid (An Cat Sásta)** – *Dialann Deilfe*
- **Orlaith Ruiséal (Oidhreacht Chorca Dhuibhne)** – *Orla Uan i gClós na Feirme* – story with a CD
- **Darach Ó Scolaí (Leabhar Breac)** – *Macán ar Saoire; Macán ar an Trá; and Macán ar ais ar Scoil*
- **Darach Ó Scolaí (Leabhar Breac)** – *An Crogall Ollmhór* by Roald Dahl
- **Tadhg Mac Dhonnagáin (Futa Fata)** – Reprinting of the series Lisín and the series Trixie
- **Tadhg Mac Dhonnagáin (Futa Fata)** – Publication of the Irish language version of the comic graphic novel DOG MAN by Dave Pilkey
- **Tadhg Mac Dhonnagáin (Futa Fata)** – *Púcaí Schmúcaí*
- *Glór na nGael (Udar.ie)* – *Leabhar mothúcháin*
- **Áine Ní Ghlinn** – Two dramas – *Luathriona & Jeaic agus an Gas Pónaire*
- **An Dr Úna Lalor** – *Léigí amach é! Cuid 1*
- **Cló Iar-Chonnacht** – *Cluichí Drámaíochta* by Fil Uí Dhubhghaill
- **Cló Iar-Chonnacht** – Dramas for Primary School
- **Cló Iar-Chonnacht** – *An Crann Cois na Trá*
- **Leabhar Breac** – Reprinting of *Arrachtaí* – books for young children
- **Doiminic Mac Giolla Bhríde** – *Preab sa cheol*
- **Ciarán Mac Fhearghusa** – *Óga Yoga* – **Diarmuid agus an Mata Yoga Draíochta san Astráil** – Story for children
- **Dalen Éireann** - Graphic novels from the **Asterix** series
- **Dalen Éireann** – An Irish language version of the series *Míofaí*

- **The Weatherbies** – Two books in the series with six videos
- **ISPCC** - Bogann Cliste: online resources
- **Studio Bania** – Deamhanréaltaí: maths resource
- www.leighleat.com – ongoing development of the website
- **Claire M. Dunne (Marino)** – Digital versions of two books *Scéitimíní*
- **Tadhg Mac Dhonnagáin (Futa Fata)** – New version of the two books: *Frog sa Spéir & Eileanóir agus an Eilifint Éagsúil*
- **Tadhg Mac Dhonnagáin (Futa Fata)** – *Bí Fiáin, a Ghrá*
- **Tadhg Mac Dhonnagáin (Futa Fata)** – *DOGMAN #3 (A Tale of Two Kitties)*
- **Glór na nGael** – Monopoly Junior
- **Cló Iar-Chonnacht** – translation of 10 books from the series *Flyers*
- **Education for Sustainability** – module on climate change
- **Darach Ó Scolaí (Leabhar Breac)** – *Bodach an Chóta Lachna*
- **Darach Ó Scolaí (Leabhar Breac)** – Reprinting of *Charlie agus Monarcha na Seaclaíde*
- **Corcra Media Teo** – Music book and album
- **Galway Fairytales** – One fairytale from the series
- **Siobhán Uí Bhraoin** – *Fiach Fáinleog*
- **Risteard Mac Liam (My Irish Books)** – two audiobooks

Primary resources developed outside of the Bursary Scheme

- **COGG and CCEA – Turas na Scríbhneoireachta – version for lower and higher classes**

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)
- **Foróige** – Irish version of the programme ‘Leadership for Life’
- **DBG Oid** – comprehensive website for learning of Maths and Science
- **Neasa Ní Chiaráin (Trinity College)** – *An Bat Mírialta - smart language teaching system*
- *Neasa Ní Chiaráin (Trinity College) – Cén Scéal?*
- **Durrow Communications** – *Reach +*
- **Tuairisc.ie** - *Rannóg na bhFoghlaimoirí*
- **New Island Books** – Irish version of 4 novels
- **CyberSafeIreland** – post-primary resources
- **Léiriú Súgradh Teo** – *Inis Friotal: visual series*
- **Tracey Ní Mhaonaigh (Maynooth University)** – workbook accompanying the BEBRAS project
- **Sadhbh Philibín e Silva** – website on Irish language grammar
- **Darach Ó Scolaí (Leabhar Breac)** – *Rún na Leice*
- **Dalen Éireann** – *Graphic Novels: Lucky Luke & Arthur: Une Épopée Celtique*

- **Matthias Eberl** – Superbugs
- **Rachel Farrell (UCD)** – Irish version of www.cyberwise.ie
- **Taisce Chois Fharráige** – collection of information online

Post-primary 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
- **Edel Ní Loingsigh** – History resource for first year History students – provided free of charge to first year students in L1 post-primary schools – September 2023
- **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 L1 schools and a series of other subjects.
- **Educate.ie** – Irish language version of the textbook – *Alles Klar* was developed – Junior Cycle German
- **Folens** – Irish language versions of workbooks and lab books for Physics and Chemistry, developed and provided free of charge, to accommodate demand from the e-hub (Gaeltacht Education Unit)

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

Submissions to the Department of Education

1. Submission on the Policy on Irish-medium Education
2. Submission on Career Guidance
3. Submission on Literacy and Numeracy
4. Submission on the implementation of the EPSEN Act

5. Submission on Technology and Science
6. Action plan for Irish language Arts
7. The Joint Committee on Education, Further and Higher Education, Research, Innovation and Science

National Council for Curriculum and Assessment (NCCA)

- Providing ongoing advice regarding teaching of Irish and teaching through Irish

In 2023, there was consultation and discussion on a once-off or ongoing basis with the following educational and Irish language organisations and government departments:

- National Educational Psychological Service
- Gaeloideachas
- An Foras Pátrúnachta
- Foras na Gaeilge
- Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
- TG4 Learning
- Mary Immaculate College
- Marino Institute of Education
- University of Galway
- University College, Cork
- Trinity 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 Committee (NCCA)
- Comhairle na Gaelscolaíochta, 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
- Steering Committee for the implementation of the EPSEN Act

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– **An Tairseach**.

- **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 library 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**

40 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 Languages Communities of Practice were piloted for teachers teaching through the medium of Irish** – in association with Post-Primary Languages Ireland, COGG provided two workshops specifically focussed on language learning in L1 post-primary schools as part of PPLI's "Languages Connect Summit" in Dublin on 14 October 2023.

- COGG initiated a **pilot reading scheme** in September 2023 with 20 schools participating including gaelscoileanna, Gaeltacht primary schools, post-primary Gaeltacht schools and Gaelcholáistí. Over 700 children took part in the reading scheme which will continue in 2024.

- COGG compiled a **Careers Package** for post-primary L1 schools and their guidance counsellors. The Chief-Executive of Údarás na Gaeltachta, Tomás Ó Síocháin, launched the package at an Options West event on the 26 September 2023. COGG took part in An Cheathrú Ghaeltachta at Higher Options to showcase the various career options that are available to students and young people who have excellent Irish. A series of continuing professional development workshops were provided for Guidance Counsellors in L1 schools all over the country in relation to the new resource in association with Careers Portal.

- COGG worked with University of Galway to provide **Gnáthóga na Gaeltachta**, a set of panels on which a number of habitats were displayed, to post-primary L1 schools in the Gaeltacht and outside it which could be displayed as a teaching and learning resource for students and teachers.

Policy on Gaeltacht Education

Policy on Gaeltacht Education 2017-2022 (changed to 2024)

Implementation of the Policy in 2023

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
- Research commissioned on the special educational needs of children in Gaeltacht primary schools

Post-primary:

- In-school support
- Particular specialised support for subject teachers
- Seminars with other schools online
- Fóram Feasa in conjunction with Education and Training Boards Ireland
- Whole school workshops (all staff participating)
- School visits to disseminate information regarding An Tairseach (see below)

An Tairseach:

- 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)
- An Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta, 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) and Scoilnet (www.scoilnet.ie) sites
- **An Tairseach** is now available to primary and post-primary teachers in the country at this link <https://tairseachcogg.ie/>
- It now has over 2,000 resources and more are being uploaded on a continuous basis
- Primary and post-primary resources are being developed in the following subjects:
 - Primary – Irish, Mathematics, History, Coding / STEM.
 - Post-Primary – Business Studies, Business, 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, Gender Equality Matters with DCU, Scoilnet and TG4 Foghlaim
- 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.
- Newsletters are sent out every term to all L1 schools and to a large number of subscribers.

Professional Masters of Education (PME), NUI Galway

- Bursaries were provided for graduates

Courses and presentations

- Presentations relating to teaching resources online for teachers and trainee teachers and those undertaking degree courses in university
- 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 – funding support
- Various presentations on COGG resources and services 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
- An Tionól Forbartha – Gaeloideachas in association with COGG

Stands – COGG took a stand at the following events to showcase resources:

- FÉILTE – Teaching Council Conference
- Irish Primary Principals Network (IPPN) Conference
- An Tionól Forbartha - Gaeloideachas in association with COGG

Other support services

- **List of textbooks**
Up to date lists of textbooks are made available annually for L1 primary and post-primary schools
- **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 L1 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 COGG Strategic Plan** and Gnáthóga na Gaeltachta on 28 September 2023 in Connemara.
- **Launch of An Gadaí Bradach February 2023 in MoLI – Dialann Pandéime – Breandán Ó Dufaigh**
- **Launch of 4 reading books** by New Island Open Doors at Oireachtas na Samhna, November 2023 and a question and answers session with a panel of translators who worked on the books in conjunction with COGG and New Island.

Statutory function 4

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

Current Research

- **An Dr Aisling Ní Dhiorbháin agus an Dr Tara Concannon** - Cur chuige ilteangach do theagasc ghramadach na Gaeilge i scoileanna arb é Béarla an meán teagaisc. (A multi-lingual approach to teaching Irish grammar in schools where English is the language of instruction.)
- **Amy Ní Chuiric** - Scafall agus tacaíocht a chur ar fáil do ról an tuismitheora/chaomhnóra i bhforbairt teanga na naíonán sa luaththumoideachas: Sainriachtanais, dúshláin agus féidearthachtaí. (Provision of support for the role of parent/guardian in infant language development in early immersion education: Specific needs, challenges and opportunities.)
- **Aoife Hill** - Múineadh agus Measúnú na Gramadaí i gcomhthéacs ábharbhunaithe na gaelscoile: Iníúchadh ar oideolaíocht agus ar mheasúnú éifeachtach. (Teaching and Assessment of Grammar in the content based context of the gaelscoil: An examination of pedagogy and effective assessment.)
- **Deirdre Nic Gabhann** - Eispéiris ar na cúiseanna lena nglactar le díolúintí ón nGaeilge i mbunscoileanna príomhshrutha T2: peirspictíochtaí príomhoidí, múinteoirí, tuismitheoirí agus daltaí. (The reasons that Irish language exemptions are accepted in mainstream L2 primary schools: perspectives from principals, teachers, parents and pupils)
- **Julia Ní Chochláin** - Cad is Tionchar an Phobail Chleachtais Tras-Éarnála ar Fhorbairt Oideolaíochta na Nuatheangacha i suíomh an Tumoideachais Gaelscoile? (The Effect of Cross-Sectoral Communities of Practice on the Development of Modern Languages Pedagogy in Gaelscoil Immersion Education?)
- **Michelle Ní Mháirtín** - Conas a théann Feasacht Teanga an Mhúinteora Iarbhunscoile i bhfeidhm ar mhúineadh na gramadaí Gaeilge sa scoil T2? (How Post-Primary school teacher language awareness influences the teaching of Irish grammar in a L2 school?)
- **Miriam Ryan** - Cumarsáid agus Méasúnú Matamaiticiúla (Communication and Mathematical Assessment)
- **Dr. Niall Mac Uidhilin, Dr. Fiona Ní Choinceannáin and Gearóid Ó Cadhain** - Scéim do Scoileanna Gaeltachta (bunscoileanna) clár saibhrithe teanga a chur ar siúl iad féin trí acmhainní saibhrithe teanga ceantarbhunaithe a chur ar fáil dóibh in éineacht le traenáil agus tacaíocht chuí, i gcur i bhfeidhm na gclár. (A scheme for Gaeltacht schools' (primary schools) language enrichment programmes that they implement themselves through language enrichment resources based on their local area along with appropriate training and support to implement the programmes.)
- **Teresa Ní Ghallchóir** - Evaluating the Impact of a Professional Learning Community on the Inclusion of Students with Special Educational Needs in Gaeltacht Post-Primary Schools.
- **Dr T.J. Ó Ceallaigh, Dr Emma Riordan and Dr Craig Neville** - An díospóireacht ar scaradh teangacha i seomra ranga nuatheangacha sa tumoideachas a athchruthú: Creidiúintí, dearcthaí agus cleachtais na múinteoirí. (Recreation of a discussion on separating languages in a modern languages classroom in immersion education: Beliefs, perspectives and practices of teachers.)
- **Deirdre Ní Mhurchú** - Measúnú diagnóiseach dátheangach ar pháistí i luathbhlianta an oideachais trí Ghaeilge chun deacrachtaí luathlítearthachta 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 L2 primary school?)
- **Sarah Ní Dhuinnín** - Iniúchadh criticiúil a dhéanamh ar fheasacht teanga múinteoirí eacnamaíochta baile sa scoil Gaeltachta 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 hinstiúid 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 dhaltáí ardranganna na mbunscoileanna 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)
- **Aoife Ní Ghloinn** - Corpas Foghlaimeora Theastas Eorpach na Gaeilge & Tionscadal Próifílithe na Gaeilge (Teastas Eorpach na Gaeilge Learner Corpus & Irish language Profiling Project)
- **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? Iniúchadh 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 bhfoghlaimoírí atá á bhailiú ón ardán cliste An Scéalaí (Smart Corpas: 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.)
- **Caitriona 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)
- **Caitriona Ní Mhurchú** - Iníúchadh ar Theagasc Foirm Dhírithé ar bhonn scoile uile: an spreagfar 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: Iníúchadh 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** - Iníúchadh ar chleachtais thrasteanga i nGaelscoileanna (An audit of cross-language practices 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)
- **Hilary Ní Chonchubhair** – Tionchar Phaindéim 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

- **Caitríona Ní Chinnéide** - Irish-Medium Education: The Experience of Irish-Medium Primary Schools for Children with Down Syndrome and their Parents.
- **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)
- **Síle Ní Ríogáin** - Cumarsáid i bhfoghlaim thionscadalbhunaithe E.T.I.M. i nGaelscoileanna. (Communication in project-based STEM learning in Irish-medium 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)
- **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 1st Class children in Irish-medium and Gaeltacht schools).

An Chomhairle Um Oideachas Gaeltachta & Gaelscolaíochta Financial Statements

Year Ended 31 December 2022

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BOARD MEMBERS AND ADDITIONAL INFORMATION

BOARD MEMBERS

Cathaoirleach Cathnia Ó Muircheartaigh
Leas-Chathaoirleach Máirín Ní Chéileachair
Nóra Ní Loingsigh
Eibhlín Nic Gearailt
Aodh Mac Craith
Lorraine Finn
Gilbert de Búrca
Éanna Ó Cróinín
Pádraig Mac Grianna
(retired 18/1/2024) Edel Ní Chorráin
(appointed 18/1/2024) Niamh Nic Cana
Elaine Ní Neachtain
(retired 31/7/2023) Peadar Ó Muirí
(appointed Oct. 2023) Fiona Ní Mheachair
Eibhlín Nic Gearailt

SECRETARY

Pádraig Ó Beaglaioch

OFFICE ADDRESS

23 Plás Windsor Baile Átha Cliath D02 RU80

BANKERS

Banc Aontais Éireann, 40/41 Sráid Westmoreland BÁC 2

AUDITOR

Seán Ó Súilleabháin Cuntasóirí Cairte & Iniúcháirí Reachtúil,
An Meall, Daingean Uí Chúis, Co. Chiarraí.

STATEMENT OF RESPONSIBILITIES OF BOARD MEMBERS

An Chomhairle is 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.

An Chomhairle 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 An Chomhairle 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.

An Chomhairle confirms that it has complied with the above requirements in preparing the financial statements.

An Chomhairle is responsible for ensuring that it keeps or causes to be kept adequate accounting records which correctly record and explain the transactions of the organisation. An Chomhairle is also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as An Chomhairle is aware

- there is no relevant auditing information (information required by the auditor in the preparation of his/her report) of which the auditor is not aware, and
- every step has been taken by An Chomhairle to make themselves aware of any relevant auditing information and to ensure that the auditor is aware of that information.

Signed on behalf of the Board

Cathnia Ó Muircheartaigh

Pádraig Mac Grianna

Date: 27.2.2024

Seán Ó Súilleabháin
Cuntasóirí Cairte & Iniúchóir Cláraithe,

INDEPENDENT AUDITOR'S REPORT TO MEMBERS

Opinion

I have audited the financial statements of An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta (“An Chomhairle”) for the year ended 31 December 2023 on pages 7-10 including the Statement of Income and Expenditure, the Balance Sheet, and related notes on the financial statements 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 Financial Reporting Standard 102, applicable in the UK and Republic of Ireland.

Opinions and conclusions arising out of my audit

In my opinion the financial statements

- give a true and fair view of the assets, liabilities and financial position of An Chomhairle as at 31 December 2023 and
- have been properly prepared in accordance with Financial Reporting Standard 102

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. My responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of An Chomhairle in accordance with ethical requirements that are relevant to my audit of financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Supervisory Authority (“IAASA”), and I have fulfilled my other ethical responsibilities in accordance with these requirements [including Section 6 of the Ethical Standard – Provisions available for Small Entities (FafAB) (2016) subject to the circumstances laid out in Note 3 on the financial statements].

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

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

- An Chomhairle’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.

INDEPENDENT AUDITOR'S REPORT TO MEMBERS (continued)**Other Information**

Members of An Chomhairle are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinions on other matters

I received all information and explanations that I deemed necessary for the purposes of my audit.

It is my opinion that An Chomhairle's accounting records were sufficient in order to audit the financial statements easily and appropriately and that the financial statements correspond with the accounting records.

Respective responsibilities**Responsibilities of the Board for the financial statements**

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, An Chomhairle 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

My 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 my 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.

 Independent auditors' report to

An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta

(continued)

INDEPENDENT AUDITOR'S REPORT TO MEMBERS (continued)

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.

Further information on the scope of my responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), I exercise professional judgment and maintain professional scepticism throughout the audit. Moreover:

- I identify and assess the risks of material misstatement of the entity's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of An Chomhairle's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors
- Conclude on the appropriateness of the use by members of An Chomhairle of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on An Chomhairle's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause An Chomhairle to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

The purpose of my audit work and to whom I owe my responsibilities

My report is made solely to an Chomhairle as a body. My audit work has been undertaken so that I might state to members of An Chomhairle those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than COGG and its Board, as a body, for my audit work, for this report, or for the opinions I 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: 27.6.2024

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31-12-2023

	Notes	<u>2023</u>	<u>2022</u>
		€	€
Income	1	3,122,209	2,632,123
Expenditure		(3,363,047)	(2,589,716)
Surplus for the year		240,838	42,407
Surplus/deficit at start of year		631,724	589,317
Surplus at year end		<u>390,886</u>	<u>631,724</u>

BALANCE SHEET AS OF 31-12-2023

	Notes	2023	2022
		€	€
FIXED ASSETS	4	<u>68,272</u>	<u>98,758</u>
CURRENT ASSETS			
Debtors and prepayment	5	46,140	65,300
Bank and Cash		<u>805,917</u>	<u>551,414</u>
		852,057	616,714
CREDITORS (payable within of one year)	6	(529,443)	(83,748)
CURRENT ASSETS LESS LIABILITIES		322,614	532,966
TOTAL ASSETS LESS LIABILITIES		<u>390,886</u>	<u>631,724</u>
RESERVES			
Statement of Income and Expenditure	7	390,886	631,724

The financial statements were approved by the Board of Directors and authorised to release them on 27.2.2024. Signed on its behalf by:

Cathnia Ó Muircheartaigh

Pádraig Mac Grianna

NOTES TO THE FINANCIAL STATEMENTS

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

	Office Equipment	Motor Vehicle (Van)	Total
	€	€	€
COST			
At 1 January and at 31 December	34,773	94,471	129,244
Depreciation			
At 1 January	11,591	18,895	30,486
Charge for current year	11,591	18,895	30,486
At 31 December	23,182	37,790	60,972

Net amount

31 December 2023	11,591	56,681	68,272
31 December 2022	23,182	75,576	98,758

5. DEBTORS**2023****2022**

€

€

EDCO, FACILITY

36,307

39,164

Office Rent

9,833

9,833

Miscellaneous Debtors

0

16,303

46,140

65,300

6. CREDITORS**2023****2022**

€

€

National Council for Curriculum and Assessment

404,292

0

The Procurement Project

0

37,781

Policy for Gaeltacht Education

82,650

3,728

Professional Services

14,000

13,000

Support Services

0

21,000

Mock Exams

9,531

1,426

Sundry Creditors

18,970

4,183

Withholding Tax on Payments for Professional Services

0

2,630

529,44383,748**7. RESERVES****2023****2022**

€

€

Statement of Income and Expenditure

Surplus/(Deficit) at the beginning of the year

631,724

589,317

Surplus/(Deficit) for the year

(240,838)

42,407

Surplus at year end	390,886	631,724
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AN CHOMHAIRLE UM OIDEACHAS GAELTACHTA & GAELSCOLAÍOCHTA

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8. CONTINGENCIES

There are no contingent liabilities at the year end.

9. CONTROL

An Chomhairle has no final governing party.

10. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Board and authorised to issue them on 27.6.2024

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-12-2023

	2023	2022
	€	€
Income		
Department of Education and Skills	2,657,942	2,000,000
Salaries of the Executive paid by the Department	382,058	299,623
Policy for Gaeltacht Education	0	242,406
Sales	82,037	89,060
Irish Courses	0	1,034
Deposit Interest	172	0
	<u>3,122,209</u>	<u>2,632,123</u>
Expenditure		
Salaries	786,350	493,421
Research	200,297	161,778
Post Primary Resources	612,585	559,103
Primary School Resources	302,355	505,191
Support Services	499,275	273,490
Policy on Gaeltacht Education	377,134	184,828
Mock Exams	44,455	0
Office Rental and Storage	86,269	91,106
Security and Insurance	5,783	2,081
Meetings and Seminars	23,506	21,472
Travel and Subsistence	81,526	53,608
Information Technology	0	13,034
Professional Services	32,353	46,783
Information Services	44,698	0
Office Expenses	59,557	34,984
Administrative Help	65,442	36,812

Advertising	29,620	18,059
Staff Training and Development	24,464	14,840
The Procurement Project	(37,781)	0
Information Technology Support	47,807	0
Recruitment	7,297	10,640
Mock Exams	0	38,000
Intensive Courses	37,569	0
One Time Grant	2,000	0
Depreciation: Van	18,895	18,895
Depreciation: Office Equipment	11,591	11,591
	<u>3,363,047</u>	<u>2,589,716</u>
Surplus (Deficit) of the year	<u>240,838</u>	<u>42,407</u>



An Roinn Oideachais
Department of Education



Rialtas na hÉireann
Government of Ireland