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	Note: These accounts have been prepared using the format template supplied by OSCR (Office of Scottish Charity Regulator) .The notes comprise of the pages (originally tabs in an excel spreadsheet , now saved as a pdf) setting out our financials for the year in question plus a scanned copy of our signed Independent Examiners report , verifying the accounts, and with our Statement of Balances page signed by our Chair and Treasurer

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts <small>v2</small>							
Report to the trustees/members of	Charity name Conradh na Gaeilge (The Gaelic League)						
Registered charity number	SC037084						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	08	2023		31	07	2024
Set out on pages	<small>(remember to include the page numbers of additional sheets)</small>						

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper

Signed
Name

8.1.2025

Relevant profession:
qualification(s) or bod
(if any)

Address

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Conradh na Gaelige / Gaelic League

SC037084

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	01	August	2023		31	July	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	<i>to nearest £</i>	<i>to nearest £</i>	<i>to nearest £</i>	<i>to nearest £</i>	<i>to nearest £</i>	<i>to nearest £</i>
A1 Receipts						
Donations	45				45	11,721
Legacies					-	-
Grants		48,776			48,776	42,209
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	8,348	-			8,348	13,802
					-	-
A1 Sub total	8,393	48,776	-	-	57,169	67,732
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,393	48,776	-	-	57,169	67,732
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	8,887	62,439			71,326	59,282
Grants and donations	-				-	-
Petty Cash					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	8,887	62,439	-	-	71,326	59,282
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	8,887	62,439	-	-	71,326	59,282
Net receipts / (payments)	(493)	(13,663)	-	-	(14,156)	8,450
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(493)	(13,663)	-	-	(14,156)	8,450

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	43,970	22,955			66,925	60,222
	Surplus / (deficit) shown on receipts and payments account	(493)	(13,663)			(14,156)	8,450
	Movement of other asset held by GCVS (Section B3)		520			520	(1,747)
						-	-
	Cash and bank balances at end of year	43,476	9,812	-	-	53,288	66,925
	(Agree balances with receipts and payments account(s))						1

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Balance held by GCVS	Unrestricted		3,638	4,157
		Total	-	3,638	4,157

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name & Position

Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Our restricted funds are those grants/funding received from funding organisations for specific projects. All outgoing and incomings related to those funding streams & projects (e.g. receipts from events staged through a given funding stream) are done through these funds . Where circumstances dictate that money from our other Unrestricted funds have been used , a reconciliation transfer is done between the funds. Additionally , at some point well after the end of a given project, money relating to that project can be transferred from Restricted to Unrestricted.

Our Unrestricted funds are all other incomings & outgoing including class subscriptions, small donations from members , fundraising from events such as dances etc.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	-

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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	Authority under which paid	£
C3b Trustee remuneration - details	Expenses incurred/liable to be incurred by Trustees are discussed at our regular monthly meetings and approved, or not, there by our general members	

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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	Number of trustees	£
C4b Trustee expenses - details		

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Class subscriptions + Memberships					-	-
Cultúr Club donation from M. Greene	45				45	45
Transfer of IHF Funds - StPFest					-	853
Transfer of IHF Funds					-	10,823
Total	45	-	-	-	45	11,721

0.00 0.00 #REF! #REF! - - 0.00

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Irish Government Emigrant support Programme		47776			47,776	41209
Seachtain na Gaelige 2022					-	0
Culture Ireland Grant					-	0
IYF 2023		1,000			1,000	1,000
					-	0
Total	-	48,776			48,776	42,209

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Emerald Lunch Club cash Income - ESP	2149				2,149	1756
Bank Interest	9				9	77
Refund of bank charges					-	23
Refund of laptop repair					-	15
GLA St. P. Festival - Merch sales					-	383
Christmas Cards					-	55
Class Subscriptions	3905				3,905	3195
GLA St. P. Festival - Tourism Ireland					-	2000
GLA St. P. Festival - Sponsorship					-	4350
Féile na Gaelige events income	111				111	176
Seachtain na Gaelige events income					-	70
St Patricks Mass Costs Reimbursement	94				94	
CnaG St Patricks Festival events income	361				361	435
Cultúr Club & Campa cash Income	910				910	410
Oíche Bhride céilí income	810				810	858
Total	8348	-	-	-	8,348	13,802

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Room hire for Classes & Cultúr Club	1,858				1,858	1,318
Hospitality	1,113				1,113	922
St Patrick's Mass Costs	884				884	581
Oíche Bhride expenses	974				974	707
Christmas Card expenses					-	92
GCVS Membership & Salary Mgmt	520				520	-
CnaG Membership	43				43	-
Class expenses - Gifts	719				719	156
Bank Charges					-	35
Purchase of Shamrocks	180				180	180
Salary+Office related payments - ESP		32,956			32,956	30,466
ELC payments - ESP	1,304	4,200			5,504	4,539
ELC payments - IFGB	-	579			579	1,004
ELC Payments - Other					-	
GLA St. P. Festival payments - ESP		7,500			7,500	7,348
GLA St. P. Festival payments - other					-	2,302
Féile na Gaelige Payments - ESP		865			865	852
Colmcille Albain (Gaels le Cheile Project)		181			181	405
Cultúr Club & Campa - ESP		1,490			1,490	657
					-	
Campa Samhraidh payments	258	1,000			1,258	1,375
Dev Officer training Costs 2022+2023		-			-	1,148
Auditor payment					-	300
Travel & Subsistence	190				190	249
Class Materials	35				35	22
MG Retirement Present					-	512
Committee Laptop purchase & repairs					-	405
Adverts					-	235
Donaton to GAA (from IHF funds)					-	2,000
Transfer of Funds to St Patrick festival St Patricks		10774			10,774	
Payment to IHF Auditor	720				720	-
Petty Cash					-	33
Miscellaneous expenses	89				89	-
ELC 21-22 Hall hire					-	100
Féile na Gaelige 2022 Expenses					-	615
Office Runing 21-22					-	724
ESP REFUND OF UNDERSPEND FUNDING YEAR 22/23		2,893			2,893	-
Total	8,887	62,439	-	-	71,326	59,282

Unrestricted Funds Breakdown

5 Breakdown of unrestricted funds

	Unrestricted fund 3 - enter name of fund below Gaelic League Miscellaneous fund	Unrestricted fund 3 - enter name of fund below Cultúr Club + Campa	Unrestricted fund 3 - enter name of fund below Emerald Lunch Club project	Unrestricted fund 3 - enter name of fund below Classes	Unrestricted fund 3 - enter name of fund below St Patricks events	Unrestricted fund 3 - enter name of fund below Feile na Gaeilge 2024	Unrestricted fund 3 - enter name of fund below Oiche Bhride	Unrestricted fund 3 - enter name of fund below IHF Funds	Unrestricted fund 3 - enter name of fund below GCVS	Total unrestricted funds	Total unrestricted funds last period
Receipts											
Donations		45								45	14,018
Legacies										-	-
Grants										-	-
Receipts from fundraising activities										-	-
Gross trading receipts										-	-
Income from investments other than land and buildings										-	-
Rents from land & buildings										-	-
Gross receipts from other charitable activities	9	910	2,149	3,905	455	111	810			8,349	1,533
Sub total	9	955	2,149	3,905	455	111	810	-	-	8,394	15,551
Receipts from asset & investment sales											
Proceeds from sale of fixed assets										-	-
Proceeds from sale of investments										-	-
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total receipts	9	955	2,149	3,905	455	111	810	-	-	8,394	15,551
Payments											
Expenses for fundraising activities										-	-
Gross trading payments										-	-
Investment management costs										-	-
Payments relating directly to charitable activities	322	498	1,304	3,485	1,064		974	720	520	8,887	6,562
Grants and donations										-	2,000
Governance costs:										-	-
Audit / independent examination										-	-
Preparation of annual accounts										-	-
Legal costs										-	-
Sub total	322	498	1,304	3,485	1,064	-	974	720	520	8,887	8,562
Payments relating to asset and investment movements											
Purchases of fixed assets										-	-
Purchase of investments										-	-
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total payments	322	498	1,304	3,485	1,064	-	974	720	520	8,887	8,562
Net receipts / (payments)	(313)	457	845	420	(609)	111	(164)	(720)	(520)	(493)	6,989
Transfers to / (from) funds											
Surplus / (deficit) for year	(313)	457	845	420	(609)	111	(164)	(720)	(520)	(493)	6,989

Nature and purpose of funds

1)Gaelic League Miscellaneous fund – contains miscellaneous Unrestricted Income & Expenditure e.g. bank interest , local Travel & Subsistence expenses
 2)Cultúr Club + Campa - Unrestricted Income & Expenditure for our related Cultúr Club + Campa Projects ie. those not covered by our ESP & IYF grants e.g. room hire
 3)Emerald Lunch Club project - - Unrestricted Income & Expenditure for our ELC Project ie. those not covered by our ESP grant e.g. hall hire, insurance, musician costs, raffle prizes
 4)Classes - - Unrestricted Income & Expenditure for our weekly e.g. room hire, hospitality, class fee income
 5)St Patricks events - - Unrestricted Income & Expenditure for our events around St Patrick's Festival ie. those not covered by the ESP grant e.g. costs of our annual mass, shamrocks costs & income
 6)Feile na Gaeilge 2024- Unrestricted Income & Expenditure for our events around Feile na Gaeilge Festival events in June 2024 ie. those not covered by the ESP grant e.g. workshops income

Restricted Funds Breakdown

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below	Restricted fund 5 - enter name of fund below	Restricted fund 6 - enter name of fund below	Restricted fund 13 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Department of Foreign Affairs & Trade; Emigrant Support Programme 2023-24	Department of Foreign Affairs & Trade; Emigrant Support Programme 2024-25	Department of Foreign Affairs & Trade; Emigrant Support Programme 2022-23	Glasgow St Patricks Festival	IYF_Summer Camp 2024	IYF_Summer Camp 2023	Emerald Lunch Club project 2023-24	Colmcille		
Receipts										
Donations									-	2,709
Legacies									-	-
Grants	47776					1,000			48,776	36,689
Receipts from fundraising activities									-	-
Gross trading receipts									-	-
Income from investments other than land and buildings									-	-
Rents from land & buildings									-	-
Gross receipts from other charitable activities									-	2,474
Sub total	47,776	-	-	0	-	1,000	-	-	48,776	41,872
Receipts from asset & investment sales										
Proceeds from sale of fixed assets									-	-
Proceeds from sale of investments									-	-
Sub total	-	-	-	-	-	-	-	-	-	-
Total receipts	47,776	-	-	-	-	1,000	-	-	48,776	41,872
Payments										
Expenses for fundraising activities									-	-
Gross trading payments									-	-
Investment management costs									-	-
Payments relating directly to charitable activities	44844	2,167	2,893	10,774	1,000		579	181	62,438	42,839
Grants and donations									-	-
Petty Cash									-	-
Governance costs:									-	-
Audit / independent examination									-	-
Preparation of annual accounts									-	-
Legal costs									-	-
Sub total	44,844	2,167	2,893	10,774	1,000	-	579	181	62,438	42,839
Payments relating to asset and investment movements										
Purchases of fixed assets									-	-
Purchase of investments									-	-
Sub total	-	-	-	-	-	-	-	-	-	-
Total payments	44,844	2,167	2,893	10,774	1,000	-	579	181	62,438	42,839
Net receipts / (payments)	2,932	(2,167)	(2,893)	(10,774)	(1,000)	1,000	(579)	(181)	(13,662)	(967)
Transfers to / (from) funds										
Surplus / (deficit) for year	2,932	(2,167)	(2,893)	(10,774)	(1,000)	1,000	(579)	(181)	(13,662)	(6,463)

Nature and purpose of funds

1) The Dept. of Foreign Affairs & Trade; Emigrant Support Programme 2023-24 fund above relates to funding from the Irish Government's Department of Foreign Affairs & Trade's Emigrant Support Programme (ESP) for 2023-24. A grant, totalling E47,776, was awarded for 2023-24. This was specified to be spent in the period 1 July 2023 – 30 June 2024.

Note : One month of Salary & NI/Pension spend (E2,167 for July 2023) from this grant was shown as spent in the 2022-23 financial year accounts. This, in effect, left a balance of E45,609 for the grant to be spent during the period of these 2023-24 accounts.

This funding was allocated for the following projects that ran during the 1 July 2023 – 30 June 2024 period and was restricted to be used for them only:

- E33,176 contribution for Irish Language, Cultural & Community Development project - helping cover costs of full-time Development Officer, office running costs and related costs, underspend E0
- E1,500 contribution for Children's Irish Classes & Summer camp project, underspend E10
- E3,600 contribution for Emerald Lunch Club project, underspend E0
- E1,150 contribution for Glasgow Irish Language Arts Festival in June 2024, underspend E535
- E7,500 contribution for Glasgow St Patricks Festival 2024, underspend E0

Note : The grants for the 5 above projects had some underspends by year-end, as noted above

The underspend on the Glasgow Irish Language Arts Festival project was due to the largest event not being able to go ahead and the smaller events planned in it's place not having the same technical and venue costs of a concert and thus we had the larger than expected underspend.

2) The Dept. of Foreign Affairs & Trade; Emigrant Support Programme 2024-25 fund above relates to funding from the Irish Government's Department of Foreign Affairs & Trade's Emigrant Support Programme (ESP) for 2024-25

This grant, totalling E41,610, was received in October 2024. This was specified to be spent in the period 1 July 2024 – 30 June 2025.

Similar to the note above, one month of Salary & NI spend (for July 2024) from this 2024-25 grant is shown as being spent in these 2023-24 accounts.

This funding was allocated for the following projects that will run during the 1 July 2024 - 30 June 2025 period and is restricted to be used for them only :

- E34,000 contribution for Irish Language, Cultural & Community Development project - helping cover costs of full-time Development Officer, office running costs and related costs. - E2,167 of this project was spent during the term of these accounts (one month's Salary & NI, for July 2024), as shown above.
- E1,500 contribution for Children's Irish Classes & Summer Camp project - nothing spent on this project during the term of these accounts
- E4,680 contribution for Emerald Lunch Club project - nothing spent on this project during the term of these accounts
- E1,430 contribution for Glasgow Irish Language Arts Festival 2025 - nothing spent on this project during the term of these accounts

Note A: With E2,167 being spent from the E41,610 to be received (ie. salary in July 2024), this will leave a balance of E39,443 during the period of the 2024-25 accounts, for this grant.

3) The Dept. of Foreign Affairs & Trade; Emigrant Support Programme 2022-23 fund above relates to funding from the Irish Government's Department of Foreign Affairs & Trade's Emigrant Support Programme (ESP) for 2022-23

This fund shows that during this financial year 2023-24, underspends from our ESP 2022-23 projects, totalling E2,893, were repaid back to the department.

- Irish Language, Cultural & Community Development project, underspend E1682
- Children's Irish Classes & Summer camp project, underspend E784
- Emerald Lunch Club project, underspend E0
- Glasgow Irish Language Arts Festival in June 2023, underspend E275
- Glasgow St Patricks Festival 2023, underspend E152

4) Glasgow St Patrick's Festival - a fund showing non-ESP grant related income/expenditure to do with this Glasgow St Patrick's Festival project. Shows the transfer of E10,774 of funds that CnaG were holding (previously received from the IHF) for the Festival's new independent bank account.

5) IYF_Summer Camp 2024 - IYF grant related income/expenditure for Summer Camp 2024

6) IYF_Summer Camp 2023 - IYF grant related income/expenditure for Summer Camp 2024 (Paid from IYF 2023 Grant received in this financial year)

7) Emerald Lunch Club Project 2023-24 - a fund showing IFGB grant related income/expenditure for this project

8) Colmcille- fund for events funded by our Colmcille grant from previous year for Gaelige/Gaidhlig events