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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

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
Conradh na Gaeilge (The Gaelic League)

Registered charity number

SC *037084*

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
<i>01</i>	<i>08</i>	<i>2024</i>		<i>31</i>	<i>7</i>	<i>2025</i>

Set out on pages

(remember to include the page numbers of additional sheets)

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 (as amended). 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 2006 Accounts Regulations. 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 view given by 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*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed**:

R Reid

Date:

17/4/2026

Name:

ROISIN REID

Relevant professional qualification(s) or body (if any):

ICAS

Address:

*73 Fotheringhay Rd
G41 4LQ*

*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.

**OSCR will accept digital or typed signatures.

Conradh na Gaelige / Gaelic League

SC037084

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	01	August	2024		31	July	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	50				50	45
Legacies						-
Grants		84,220			84,220	48,776
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	13,650	-			13,650	8,348
						-
A1 Sub total	13,700	84,220	-	-	97,920	57,169
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,700	84,220	-	-	97,920	57,169
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	12,286	43,311			55,597	71,326
Grants and donations	1,025				1,025	-
Petty Cash					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	100				100	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	13,411	43,311	-	-	56,722	71,326
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	13,411	43,311	-	-	56,722	71,326
Net receipts / (payments)	289	40,909	-	-	41,198	(14,157)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	289	40,909	-	-	41,198	(14,157)

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	49,828	3,462			53,290	66,925
	Surplus / (deficit) shown on receipts and payments account	289	40,909			41,198	(14,156)
	Movement of other asset held by GCVS (Section B3)		565			565	520
						-	-
	Cash and bank balances at end of year <small>(Agree balances with receipts and payments account(s))</small>	50,118	44,936	-	-	95,053	53,289

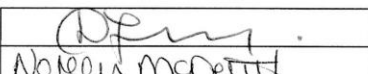
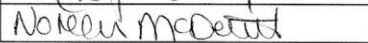
B2 Investments	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
		Unrestricted		3,072	3,638
		Total	-	3,072	3,638

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

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

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

Signature	Print Name & Position	Date of approval
	Dónal Ferry, Chair	17/04/26
	Noreen McDevitt, Treasusrer	17/04/26

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	49,828	3,462			53,290	66,925
	Surplus / (deficit) shown on receipts and payments account	289	40,909			41,198	(14,156)
	Movement of other asset held by GCVS (Section B3)		565			565	520
						-	-
	Cash and bank balances at end of year		50,118	44,936	-	-	95,053
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Balance held by GCVS	Unrestricted		3,072	3,638
		Total		3,072	3,638

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

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name & Position	Date of approval
		Dónal Ferry, Chair	
		Noreen McDevitt, Treasurer	

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	X		
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	Authority under which paid	£
C3b Trustee remuneration - details	x	

C4a Trustee expenses	x	

	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 £
Cultúr Club Donation	50				50	45
	-				-	-
					-	-
Total	50	-	-	-	50	45

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Irish Government Emigrant support Programme		83,220			83,220	47,776
Irish Youth Foundation		1,000			1,000	1,000
					-	0
					-	0
					-	0
Total	-	84,220			84,220	48,776

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 £
Gaeilge Class Subscriptions	6118				6,118	3905
Bank Interest	36				36	9
General Event Income	1136				1,136	
Sale of Merchandise	712				712	
Emerald Lunch Club Income	3140				3,140	2149
Cultúr Club & Campa Samhraidh Income	1998				1,998	910
Féile na Gaeilge Income	510				510	111
St Patricks Mass Costs Reimbursement					-	94
CnaG St Patricks Festival Events Income					-	361
Oíche Bhríde Céilí Income					-	810
					-	
					-	
					-	
					-	
Total	13650	-	-	-	13,650	8,349

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 £
Hospitality	1,150				1,150	1,113
Travel & Subsistence	96				96	190
Venue Hire	1,456				1,456	1,858
Gifts	1,050				1,050	719
Class Materials	189				189	35
General Event Running Costs	2,387				2,387	1,858
Merchandise Purchase	319				319	180
Course Costs	544				544	-
CnaG Membership	42				42	43
Miscellaneous expenses	113				113	89
Donations	1,025				1,025	-
Bank Charges	41				41	-
Wages	100				100	-
GCVS Membership & Salary Mgmt	565				565	520
Salary & Office Related Payments - ESP		33,437			33,437	32,956
ELC Payments - ESP	1,418	4,832			6,250	5,504
Cultúr Club & Campa - ESP	2,312	2,500			4,812	2,748
Feile na Gaeilge Payments - ESP	605	1,496			2,101	865
Colmille Albain (Gaels le Cheile Project)		1,045			1,045	181
GLA St. P. Festival payments - ESP					-	7,500
Transfer of Funds to St Patrick's Festival					-	10,774
Payment to IHF Auditor					-	720
ESP Underspend Refund					-	2,893
ELC Payments - IFGB					-	579
					-	
Total	13,411	43,310	-	-	56,721	71,325

Unrestricted Funds Breakdown

5 Breakdown of unrestricted funds

	Unrestricted fund 3 - enter name of fund below Gaelic League General Fund	Unrestricted fund 3 - enter name of fund below Emerald Lunch Club Project	Unrestricted fund 3 - enter name of fund below Cultúr Club + Campa Samhraidh	Unrestricted fund 3 - enter name of fund below Feile na Gaeilge	Unrestricted fund 3 - enter name of fund below GCVS	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts											
Donations			50							50	45
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	8,002	3,140	1,998	510						13,650	8,349
Sub total	8,002	3,140	2,048	510						13,700	8,394
Receipts from asset & investment sales											
Proceeds from sale of fixed assets										-	-
Proceeds from sale of investments										-	-
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total receipts	8,002	3,140	2,048	510	-	-	-	-	-	13,700	8,394
Payments											
Expenses for fundraising activities										-	-
Gross trading payments										-	-
Investment management costs										-	-
Payments relating directly to charitable activities	7,386	1,418	2,312	605	565					12,286	8,887
Grants and donations	1,025									1,025	-
Governance costs:										-	-
Audit / independent examination										-	-
Preparation of annual accounts	100									100	-
Legal costs										-	-
Sub total	8,511	1,418	2,312	605	565	-	-	-	-	13,411	8,887
Payments relating to asset and investment movements											
Purchases of fixed assets										-	-
Purchase of investments										-	-
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total payments	8,511	1,418	2,312	605	565	-	-	-	-	13,411	8,887
Net receipts / (payments)	(509)	1,723	(264)	(95)	(565)	-	-	-	-	290	(493)
Transfers to / (from) funds											
Surplus / (deficit) for year	(509)	1,723	(264)	(95)	(565)	-	-	-	-	290	(493)

Nature and purpose of funds

1)Gaelic League General Fund-Miscellaneous unrestricted income & expenditure.
 2)Cultúr Club & Campa Samhraidh-Unrestricted Income & Expenditure relating to this project.
 3)Emerald Lunch Club project-Unrestricted Income & Expenditure relating to this project.
 4)Feile na Gaeilge Unrestricted Income & Expenditure relating to this project.
 5)GCVS-Monies held by this organisation for the payment of Salary Management fees.

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 2 - 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 Core Project	Department of Foreign Affairs & Trade; Emigrant Support Programme Emerald Lunch Club	Department of Foreign Affairs & Trade; Emigrant Support Programme Cultúr Club & Campa Samhraidh	Department of Foreign Affairs & Trade; Emigrant Support Programme Féile na Gaeilge	Colmcille	Irish Youth Foundation				
Receipts										
Donations									-	-
Legacies									-	-
Grants	68000	9360	3000	2,860		1,000			84,220	48,776
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									-	-
Sub total	68,000	9,360	3,000	2,860	-	1,000	-	-	84,220	41,872
Receipts from asset & investment sales										
Proceeds from sale of fixed assets									-	-
Proceeds from sale of investments									-	-
Sub total	-	-	-	-	-	-	-	-	-	-
Total receipts	68,000	9,360	3,000	2,860	-	1,000	-	-	84,220	41,872
Payments										
Expenses for fundraising activities									-	-
Gross trading payments									-	-
Investment management costs									-	-
Payments relating directly to charitable activities	33437	4,832	2,500	1,496	1,045				43,311	62,438
Grants and donations									-	-
Petty Cash									-	-
Governance costs:									-	-
Audit / independent examination									-	-
Preparation of annual accounts									-	-
Legal costs									-	-
Sub total	33,437	4,832	2,500	1,496	1,045	-	-	-	43,311	62,438
Payments relating to asset and investment movements										
Purchases of fixed assets									-	-
Purchase of investments									-	-
Sub total	-	-	-	-	-	-	-	-	-	-
Total payments	33,437	4,832	2,500	1,496	1,045	-	-	-	43,311	62,438
Net receipts / (payments)	34,563	4,528	500	1,364	(1,045)	1,000	-	-	40,909	(20,566)
Transfers to / (from) funds									-	(5,496)
Surplus / (deficit) for year	34,563	4,528	500	1,364	(1,045)	1,000	-	-	40,909	(26,062)

Nature and purpose of funds

1) The Dept. of Foreign Affairs & Trade; Emigrant Support Programme funds above relate to funding from the Irish Government's Department of Foreign Affairs & Trade's Emigrant Support Programme (ESP).
 A grant totalling £41,610 was awarded for 2024-25. This is specified to be spent in the period 1 July 2024 – 30 June 2025.
 A grant totalling £41,610 was awarded for 2025-26. This is specified to be spent in the period 1 July 2025 – 30 June 2026.
 This funding was allocated to the following projects for both funding periods and is restricted to be used only for these purposes:
 - £34,000 Irish Language, Cultural & Community Development (Core Project).
 - £4,680 Emerald Lunch Club.
 - £1,500 Children's Irish Classes & Summer Camp (Cultúr Club & Campa Samhraidh).
 - £1,430 Glasgow Irish Language Arts Festival (Féile na Gaeilge).
 The funds were spent in full for each project for the funding period 2024-25.

2) The Colmcille fund is restricted to spend on Gaeilge/Gaidhlig events. The funds are a grant awarded by Colmcille in previous financial years. □