

# **Oifig Choimisinéir na dTeangacha Oifigiúla**

## **FINANCIAL STATEMENTS**

**for the year ended**

**31 December 2024**

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# Oifig Choimisinéir na dTeangacha Oifigiúla

## Governance Statement

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### Governance

Oifig Choimisinéir na dTeangacha Oifigiúla is an independent statutory office established under the Official Languages Act 2003. An Coimisinéir Teanga is appointed by the President of Ireland on the advice of the Government following a resolution passed by both Houses of the Oireachtas recommending the appointment. The Office does not have a board of directors.

An Coimisinéir Teanga is responsible for ensuring that the Office adheres to good governance practices and carries out the functions set out in the legislation. Oifig Choimisinéir na dTeangacha Oifigiúla formulates an annual work plan in line with its Statement of Strategy. This plan is reviewed and updated on a regular basis. The Office also ensures that its corporate policies and procedures are up to date and in line with relevant civil service circulars.

The Office has an Audit and Risk Management Committee. The committee met on three occasions during the year.

### **Audit & Risk Management Committee Schedule of Attendance, Fees and Expenses**

A schedule of attendance at the Audit & Risk Management Committee meetings for 2024 is set out below including the fees and expenses received by each member.

	<b>Audit &amp; Risk Management Committee</b>	<b>Fees €</b>	<b>Expenses 2024 €</b>
<b>Number of Meetings</b>	<b>3</b>		
Séamas Ó Concheanainn	<b>3</b>		
Máire Aoibhinn Ní Ógáin (Chairperson)	<b>3</b>	-	-
Treasa Uí Fátharta	<b>3</b>	-	-
<b>Total</b>	<b>3</b>	-	-

### **Responsibilities of An Coimisinéir Teanga**

Section 8 of the second schedule of the Official Languages Act 2003 requires An Coimisinéir Teanga to keep in such form as may be approved by the Minister for Rural and Community Development and the Gaeltacht all proper and usual accounts of money received and expended by him and all such special accounts (if any) as the Minister may direct.

In preparing these financial statements, An Coimisinéir Teanga is required to

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation and
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

An Coimisinéir Teanga is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial

statements comply with Section 8 of the second schedule of the Official Languages Act 2003. The maintenance and integrity of the corporate and financial information on the Office’s website is the responsibility of An Coimisinéir Teanga.

An Coimisinéir Teanga is responsible for approving the annual plan and budget. An Coimisinéir Teanga reviews the performance of the Office by reference to the annual plan and monthly management accounts (including comparison to budgeted amounts) on a regular basis.

An Coimisinéir Teanga is responsible for safeguarding its assets and hence for taking steps for the prevention and detection of fraud and other irregularities.

An Coimisinéir Teanga considers that the financial statements of Oifig Choimisinéir na dTeangacha Oifigiúla give a true and fair view of the financial performance and the financial position of the Office at 31 December 2024.

**Disclosures Required by the Code of Practice for the Governance of State Bodies (2016)**

An Coimisinéir Teanga is responsible for ensuring that Oifig Choimisinéir na dTeangacha Oifigiúla has complied with the requirements of the Code of Practice for the Governance of State Bodies as published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in August 2016. The following disclosures are required by the Code.

**Travel and Subsistence Expenditure**

	<b>2024</b>	<b>2023</b>
	€	€
Domestic	20,950	11,158
International	<u>2,355</u>	<u>1,647</u>
<b>Total</b>	<b><u>23,305</u></b>	<b><u>12,805</u></b>

**Hospitality Expenditure**

	<b>2024</b>	<b>2023</b>
	€	€
Staff hospitality	-	-
External hospitality	<u>611</u>	<u>202</u>
<b>Total</b>	<b><u>611</u></b>	<b><u>202</u></b>

**Consultancy Costs**

Legal and professional fees of €150,875 (2023: €56,128) were incurred in 2024 in respect of the discharge of the functions of the Office and an expenditure of €3,633 (2023: €6,623) was incurred on accounting advice. No other consultancy costs were incurred in the year (2023: €0).

**Legal Costs and Settlements**

There were no legal costs or settlements in 2024 (2023: €0).

**Statement of Compliance**

Oifig Choimisinéir na dTeangacha Oifigiúla has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. Oifig Choimisinéir na dTeangacha Oifigiúla was in full compliance with the Code of Practice for the Governance of State Bodies for 2024.

\_\_\_\_\_  
**Séamas Ó Concheanainn**  
**An Coimisinéir Teanga**

\_\_\_\_\_  
**2025**  
**Date**

# Oifig Choimisinéir na dTeangacha Oifigiúla

## Statement on Internal Control

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### Scope of Responsibility

Oifig Choimisinéir na dTeangacha Oifigiúla is a small office in one unit. Oifig Choimisinéir na dTeangacha Oifigiúla has sanction for eleven staff – An Coimisinéir Teanga and ten civil servants. As An Coimisinéir Teanga I have responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

### Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, has been in place in Oifig Choimisinéir na dTeangacha Oifigiúla for the year ended 31 December 2024 and up to the date of approval of the financial statements.

### Capacity to Handle Risk

Oifig Choimisinéir na dTeangacha Oifigiúla has an Audit and Risk Management Committee (ARC) comprising of a senior member of staff and two external members, with financial and audit expertise, one of whom is the Chair. The ARC met three times in 2024.

Internal audit services are provided on a contract basis by a qualified accountant. An internal audit took place during 2024.

### Risk and Control Framework

Oifig Choimisinéir na dTeangacha Oifigiúla has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing Oifig Choimisinéir na dTeangacha Oifigiúla and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on an annual basis.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems and
- there are systems in place to safeguard assets.

### **Ongoing Monitoring and Review**

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and An Coimisinéir Teanga, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

### **Procurement**

I confirm that Oifig Choimisinéir na dTeangacha Oifigiúla has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2024 Oifig Choimisinéir na dTeangacha Oifigiúla complied with those procedures.

### **Review of Effectiveness**

I confirm that Oifig Choimisinéir na dTeangacha Oifigiúla has procedures to monitor the effectiveness of its risk management and control procedures. Oifig Choimisinéir na dTeangacha Oifigiúla's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Management Committee which oversees their work, and the senior management team within Oifig Choimisinéir na dTeangacha Oifigiúla responsible for the development and maintenance of the internal financial control framework.

I confirm that I conducted an annual review of the effectiveness of the internal controls for 2024 on December 23<sup>rd</sup> 2024.

### **Internal Control Issues**

No weaknesses in internal control were identified in relation to 2024 that require disclosure in the financial statements.

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**Séamas Ó Concheanainn**  
**An Coimisinéir Teanga**

\_\_\_\_\_  
**2025**  
**Date**



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Oifig Choimisinéir na dTeangacha Oifigiúla

## Opinion on the financial statements

I have audited the financial statements of Oifig Choimisinéir na dTeangacha Oifigiúla for the year ended 31 December 2024 as required under the provisions of the second schedule to the Official Languages Act 2003. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of Oifig Choimisinéir na dTeangacha Oifigiúla at 31 December 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

### *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Oifig Choimisinéir na dTeangacha Oifigiúla and have fulfilled my other ethical responsibilities in accordance with the standards.

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

## Report on information other than the financial statements, and on other matters

Oifig Choimisinéir na dTeangacha Oifigiúla has presented certain other information together with the financial statements. This comprises the governance statement and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Seamus McCarthy**  
**Comptroller and Auditor General**  
**19 December 2025**

## Report of the C&AG (continued)

### Responsibilities of the Coimisinéir Teanga

As set out in the governance statement, the Coimisinéir Teanga is responsible for

- the preparation of annual financial statements in the form prescribed under the second schedule to the Official Languages Act 2003
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under the second schedule to the Official Languages Act 2003 to audit the financial statements of Oifig Choimisinéir na dTeangacha Oifigiúla and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the 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.
- I 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 the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Oifig Choimisinéir na dTeangacha Oifigiúla to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my 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 my report. However, future events or conditions may cause Oifig Choimisinéir na dTeangacha Oifigiúla to cease to continue as a going concern.
- I 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 I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. 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.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

# Oifig Choimisinéir na dTeangacha Oifigiúla

## STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES

*For the year ended 31 December 2024*

	Note	2024 €	2023 €
<b>Income</b>			
Oireachtas grant	2	1,462,307	1,134,463
Net deferred funding for pensions	7(c)	<u>68,000</u>	<u>15,000</u>
		<b>1,530,307</b>	<b>1,149,463</b>
<b>Expenditure</b>			
Salaries and allowances	5	980,246	848,961
Travel expenses		23,305	12,805
Depreciation	3	18,389	20,062
Stationery		6,195	5,084
Postage & phone		30,459	27,120
Rent, computer & office maintenance		194,898	123,330
Legal & professional fees		150,857	56,128
Audit fee		5,800	4,800
Accounting & other fees		6,633	10,123
Advertising		7,111	7,544
Publications, publicity & events		38,984	20,052
Miscellaneous		<u>19,862</u>	<u>9,833</u>
		1,482,739	1,145,842
<b>Surplus / (Deficit) for the year</b>		47,568	3,621
Transfer from/(to) the Capital account	4	<u>4,758</u>	<u>7,602</u>
Balance Brought Forward at 1 January		<u>(23,223)</u>	<u>(34,446)</u>
<b>Balance Carried Forward at 31 December</b>		<b>29,103</b>	<b>(23,223)</b>

All income and expenditure for the year relates to continuing activities at 31 December 2024. The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the year.

The Statement of Cash Flows and Notes 1 to 8 form part of these financial statements.

**An Coimisinéir Teanga:**

Séamas Ó Concheanainn

**Date:**

2025

## Oifig Choimisinéir na dTeangacha Oifigiúla

### STATEMENT OF COMPREHENSIVE INCOME

*For the year ended 31 December 2024*

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	Note	2024 €	2023 €
Surplus / (Deficit) for the year		52,326	11,223
Experience (loss) / gain on retirement benefit obligations		1,000	(10,000)
Change in assumptions underlying the present value of retirement benefit obligations		<u>27,000</u>	<u>9,000</u>
Total actuarial gain / (loss) in the year	7(b)	28,000	(1,000)
Adjustment to deferred retirement benefit funding		<u>(28,000)</u>	<u>1,000</u>
<b>Total Comprehensive Income for the year</b>		<u>52,326</u>	<u>11,223</u>

An Coimisinéir Teanga:

\_\_\_\_\_  
Séamas Ó Concheanainn

Date:

\_\_\_\_\_  
2025

# Oifig Choimisinéir na dTeangacha Oifigiúla

## STATEMENT OF FINANCIAL POSITION

*As at 31 December 2024*

	Note	2024 €	2023 €
<b>Fixed Assets</b>			
Property, plant & equipment	3	53,630	58,388
<b>Current Assets</b>			
Cash and cash equivalents		65,824	12,666
Prepayments		<u>20,123</u>	<u>7,396</u>
		85,947	20,062
<b>Current Liabilities (amounts falling due within one year)</b>			
Payables		-	-
Accruals		<u>(56,844)</u>	<u>(43,285)</u>
		(56,844)	(43,285)
Net Current Assets		29,103	(23,223)
Retirement benefit obligations	7(b)	(335,000)	(285,000)
Deferred retirement benefit funding asset	7(c)	335,000	285,000
<b>Total Net Assets</b>		<u>82,733</u>	<u>35,165</u>
<b>Representing</b>			
Capital account	4	53,630	58,388
Retained revenue reserves		<u>29,103</u>	<u>(23,223)</u>
		<u>82,733</u>	<u>35,165</u>

The Statement of Cash Flows and Notes 1 to 8 form part of these financial statements.

An Coimisinéir Teanga:

Séamas Ó Concheanainn

Date:

2025

# Oifig Choimisinéir na dTeangacha Oifigiúla

## STATEMENT OF CASH FLOWS

*For the year ended 31 December 2024*

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	2024	2023
	€	€
<b>Cash Flows from Operating Activities</b>		
Excess Income over Expenditure	52,326	11,223
Transfer from / (to) the Capital account	(4,758)	(7,602)
Depreciation	18,389	20,062
Disposal of assets	-	1,387
(Increase) / decrease in prepayments	(12,727)	3,577
Increase / (decrease) in payables	-	-
Increase / (decrease) in accruals	<u>13,559</u>	<u>(11,604)</u>
<b>Net Cash Inflow from Operating Activities</b>	<u>66,789</u>	<u>17,043</u>
<b>Cash Flows from Investing Activities</b>		
Payments to acquire property, plant & equipment	<u>(13,631)</u>	<u>(13,847)</u>
<b>Net Cash Flows from Investing Activities</b>	<u>(13,631)</u>	<u>(13,847)</u>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	53,158	3,196
Cash and cash equivalents at 1 January	<u>12,666</u>	<u>9,470</u>
<b>Cash and cash equivalents at 31 December</b>	<u>65,824</u>	<u>12,666</u>

# Oifig Choimisinéir na dTeangacha Oifigiúla

## Notes to the Financial Statements

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### 1. Accounting Policies

The basis of accounting and significant accounting policies adopted by Oifig Choimisinéir na dTeangacha Oifigiúla are set out below. They have all been applied consistently throughout the year and for the preceding year.

#### a) General Information

Oifig an Choimisinéara Teanga was established in 2004 to support An Coimisinéir Teanga in the implementation of his functions under the Official Languages Act 2003. The 2003 Act has been amended with the enactment of the Official Languages Act (Amendment) 2021. The legislation's underlying aim is to ensure an improvement in the standard and an increase in public services through Irish to the public. Séamas Ó Concheanainn was appointed by Uachtarán na hÉireann Mícheál D. Ó hUiginn, as the third Coimisinéir Teanga on 6 December 2023. He succeeds Rónán Ó Domhnaill who resigned from his position in February 2023. Seán Ó Cuirreáin was the first Coimisinéir Teanga and resigned from the position on 23 February 2014.

The functions of An Coimisinéir Teanga are set out in Section 21 of the Act and include

- monitoring compliance with the Act
- carrying out investigations into any failure by a public body to comply with the provisions of the Act
- providing advice to the public regarding their rights under the Act
- providing advice to public bodies regarding their obligations under the Act
- carrying out investigations to ascertain whether any provision of any other enactment relating to the status or use of an official language was not complied with.

#### b) Statement of Compliance

The financial statements of Oifig Choimisinéir na dTeangacha Oifigiúla for the year ended 31 December 2024 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

#### c) Basis of Preparation

The financial statements have been prepared under the historical cost convention. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to Oifig Choimisinéir na dTeangacha Oifigiúla's financial statements.

#### d) Revenue

##### Oireachtas Grants

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grants which are recognised on a cash receipts basis.

##### Other Revenue

Other revenue is recognised on an accruals basis.

#### e) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision, and is established when there is objective evidence that Oifig

Choimisinéir na dTeangacha Oifigiúla will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

#### **f) Payables**

Payables are classified as current if payable within one year or less. If not, they are presented as non current liabilities.

#### **g) Operating Leases**

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

#### **h) Property, Plant and Equipment**

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

- |      |                               |               |
|------|-------------------------------|---------------|
| (i)  | Fixtures and Fittings         | 10% per annum |
| (ii) | Computer and Office Equipment | 20% per annum |

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

#### **i) Pensions**

The current Coimisinéir Teanga is a member of the Single Public Service Pension Scheme. The relevant pension contributions are remitted to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The Department has confirmed that pension liability in respect of the Coimisinéir will be met by funds provided from the Oireachtas in accordance with Section 44(1)(b) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

Oifig an Choimisinéara Teanga has obtained an actuarial value for the pension in the year 2024. A pension liability of €335,000 has been recognised in these financial statements for 2024 in accordance with the actuarial valuation received. The liability for 2023 was €285,000.

The staff of the Office of An Coimisinéir Teanga are civil servants. Their payroll is administered by the Department and liability in relation to their pensions rests with the Department.

A defined benefit scheme was established in 2009 for the first Coimisinéir Teanga in accordance with the Official Languages Act 2003. Liabilities under the scheme fall to be paid by the Department.

#### **j) Critical Accounting Judgements and Estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial

position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

### Depreciation and Residual Values

The asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings have been reviewed, and it has been concluded that asset lives and residual values are appropriate.

### Provisions

Oifig Choimisinéir na dTeangacha Oifigiúla makes provisions for legal and constructive obligations, which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated. There were no provisions in 2024.

## 2. Oireachtas Grant

The Department of Rural and Community Development and the Gaeltacht made the following funds available to Oifig Choimisinéir na dTeangacha Oifigiúla in the period.

	2024	2023
	€	€
Grant to Oifig Choimisinéir na dTeangacha Oifigiúla	479,596	238,000
Payments made on behalf of Oifig Choimisinéir na dTeangacha Oifigiúla	<u>982,711</u>	<u>896,461</u>
	1,462,307	1,134,461

## 3. Fixed Assets

2024	Fixtures & Fittings €	Computer & Office Equipment €	Total €
<b>Cost</b>			
Opening Balance 1 January 2024	204,272	152,650	356,922
Additions in 2024	5,707	7,924	13,631
Disposals in 2024	=	=	=
Closing Balance 31 December 2024	<u>209,979</u>	<u>160,574</u>	<u>370,553</u>
<b>Depreciation</b>			
Opening Balance 1 January 2024	163,484	135,050	298,534
Charge 2024	5,618	12,771	18,389
Disposals in 2024	=	=	=
Closing Balance 31 December 2024	<u>169,102</u>	<u>147,821</u>	<u>316,923</u>
<b>Net Book Value</b>			
Net book value 31 December 2024	<u>40,877</u>	<u>12,753</u>	<u>53,630</u>
Net book value 31 December 2023	<u>40,788</u>	<u>17,600</u>	<u>58,388</u>

<b>2023</b>	<b>Fixtures &amp; Fittings €</b>	<b>Computer &amp; Office Equipment €</b>	<b>Total €</b>
<b>Cost</b>			
Opening Balance 1 January 2023	194,256	150,553	344,809
Additions in 2023	10,016	3,831	13,847
Disposals in 2023	-	<u>(1,734)</u>	<u>(1,734)</u>
Closing Balance 31 December 2023	<u>204,272</u>	<u>152,650</u>	<u>356,922</u>
<b>Depreciation</b>			
Opening Balance 1 January 2023	157,866	120,953	278,819
Charge 2023	5,618	14,444	20,062
Disposals in 2023	-	<u>(347)</u>	<u>(347)</u>
Closing Balance 31 December 2023	<u>163,484</u>	<u>135,050</u>	<u>298,534</u>
<b>Net Book Value</b>			
Net book value 31 December 2023	<u>40,788</u>	<u>17,600</u>	<u>58,388</u>
Net book value 31 December 2022	<u>36,390</u>	<u>29,600</u>	<u>65,990</u>
<b>4. Capital Account</b>		<b>2024</b>	<b>2023</b>
		€	€
<b>Transfer to Income and Expenditure Account</b>			
Funds applied for the purchase of Fixed Assets		13,631	13,847
Disposal of assets		-	(1,387)
Amortisation in line with asset depreciation		<u>(18,389)</u>	<u>(20,062)</u>
		<b>(4,758)</b>	<b>(7,602)</b>
<b>Opening balance at 1 January</b>		<b>58,388</b>	<b>65,990</b>
<b>Closing balance at 31 December</b>		<b>53,630</b>	<b>58,388</b>
<b>5. Salaries and Allowances</b>			
<b><i>Payroll costs are made up of</i></b>		<b>2024</b>	<b>2023</b>
		€	€
Salary of An Coimisinéir		166,116	20,781
Staff salaries		662,760	744,979
Employer's PRSI		79,551	69,191
Retirement benefit	Note 7(a)	68,000	15,000
Holiday pay charge		<u>3,819</u>	<u>(990)</u>
		<u>980,246</u>	<u>848,961</u>

An Coimisinéir Teanga is a member of the Single Public Service Pension Scheme. The Department has confirmed in writing that pension liability in respect of An Coimisinéir will be met by funds provided from the Oireachtas in accordance with Section 44(1)(b) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Arrears from 2023 regarding the provision of the pension to An Coimisinéir Teanga are reflected in the 2024 accounts. The salary figure of €166,116 paid to An Coimisinéir Teanga in 2024 includes an allowance paid to him for the period from February 2023 to November 2023 (€15,450) when he was acting Coimisinéir Teanga.

An amount of €35,508 (2023: €28,404) was deducted from staff by way of the pension levy and paid to the Exchequer.

***Employee benefits breakdown***

Range of total employee benefits		Number of Employees	
From	To	2024	2023
€60,000	- €69,999	1	2
€70,000	- €79,999	1	3
€80,000	- €89,999	3	-
€90,000	- €99,999	1	1
€100,000	- €109,999	-	-
€110,000	- €119,999	-	1
€120,000	- €129,999	-	-
€130,000	- €139,999	1	-

**6. Lease Commitments**

Oifig Choimisinéir na dTeangacha Oifigiúla is located in An Spidéal in a premises provided by the Department of Rural and Community Development and the Gaeltacht at an annual rental cost of €48,019.

A lease agreement between the Landlord and the Department ended on 1 March 2024. These premises have been made available to Oifig Choimisinéir na dTeangacha Oifigiúla at the full rental cost. It is expected that a new lease will be signed on this premises by the end of 2025.

At 31 December 2024 Oifig Choimisinéir na dTeangacha Oifigiúla has the following commitments in respect of this lease:

	€
Payable within one year	8,003
Payable within two to five years	-
Payable after five years	<u>0</u>
	<u>8,003</u>

## 7. Retirement Benefits

As noted in accounting policy I, An Coimisinéir Teanga is a member of the Single Public Service Pension Scheme. Oifig Choimisinéir na dTeangacha Oifigiúla has accounted for the pension costs etc as set out below.

<b>(a) Analysis of total pension costs charged to Expenditure</b>	<b>2024</b>	<b>2023</b>
	€	€
Current service costs	58,000	5,000
Interest on pension scheme liabilities	<u>10,000</u>	<u>10,000</u>
	<b><u>68,000</u></b>	<b><u>15,000</u></b>
<b>(b) Analysis of the movement in liability during the year</b>	<b>2024</b>	<b>2023</b>
	€	€
Liability at 1 January recognised	285,000	269,000
Net current service costs	58,000	5,000
Interest costs	10,000	10,000
Benefits paid	-	-
Actuarial loss / (gain)	(28,000)	1,000
Employee contributions	<u>10,000</u>	=
<b>Closing defined benefit obligation at 31 December</b>	<b><u>335,000</u></b>	<b><u>285,000</u></b>

### (c) Deferred funding for Pensions

Oifig Choimisinéir na dTeangacha Oifigiúla income comprises substantial state funding. Oifig Choimisinéir na dTeangacha Oifigiúla has recognised an asset in respect of Deferred Pension Funding on the basis of a set of assumptions and a number of past events including the statutory basis for the establishment of the superannuation scheme and the annual funding process by the Department of Rural and Community Development and the Gaeltacht.

The Net Deferred Funding for Pensions recognised in the Income and Expenditure Account was €68,000 for 2024 (2023: €15,000).

The deferred funding asset for pensions as at 31 December 2024 amounted to €335,000 (2023: €285,000). Oifig Choimisinéir na dTeangacha Oifigiúla recognises this amount as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the Scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. Oifig Choimisinéir na dTeangacha Oifigiúla has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

<b>(d) History of defined benefit obligations</b>	<b>2024</b>	<b>2023</b>
	€	€
Defined benefit obligation	335,000	285,000
Experience losses / (gains) on scheme liabilities: Amount	(1,000)	10,000

The experience losses / (gains) as a percentage of the scheme liabilities is 0.3% (2023: (3.7%)).

### (e) General Description of the Scheme

Oifig Choimisinéir na dTeangacha Oifigiúla operates an unfunded defined benefit superannuation scheme for An Coimisinéir Teanga. Superannuation entitlements arising under the scheme are paid out of current income and are charged to the Income and Expenditure Account, net of employee superannuation contributions, in the year in which they become payable.

The results set out below are based on an actuarial valuation of the pension liabilities in respect of An Coimisinéir Teanga as at 31 December 2024. This valuation was carried out by a qualified independent actuary for the purposes of the accounting standard FRS 102. An Coimisinéir Teanga is the sole member of the Scheme.

The main financial assumptions used were:

	<b>2024</b>	<b>2023</b>
Discount rate	3.40%	3.30%
Rate of increase in salaries	3.60%	3.80%
Pension increases for in payment benefits	-	-
Rate of increase in pensions	2.10%	2.30%
Inflation	2.10%	2.30%

The table below shows the life expectancy for members attaining age 65 in 2024 and 2044.

	<b>2024</b>	<b>2023</b>
Male aged 65	22.1yrs	22.1yrs
Female aged 65	24.4yrs	24.4yrs

### 8. Events After the Reporting Period

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

An Coimisinéir Teanga considers that, as the entity provides a public service that is funded by moneys provided by the Exchequer, it is appropriate to prepare these financial statements on a going concern basis.