

# **Oifig Choimisinéir na dTeangacha Oifigiúla**

## **FINANCIAL STATEMENTS**

**for the year ended**

**31 December 2022**

## CONTENTS

Report of the Comptroller and Auditor General on the Financial Statements	3
Governance Statement	5
Statement on Internal Control	8
Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2022	10
Statement of Comprehensive Income for the yearended 31 December 2022	11
Statement of Financial Position as at 31 December 2022	12
Statement of Cash Flows for the year ended 31 December 2022	13
Notes to the Financial Statements	14



## Ard-Reachtair Cuntas agus Ciste

### Tuarascáil le cur faoi bhráid Thithe an Oireachtais Oifig Choimisinéir na dTeangacha Oifigiúla

#### Tuairim ar na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Oifig Choimisinéir na dTeangacha Oifigiúla don bhliain dar chríoch an 31 Nollaig 2022 mar a éilítear faoin dhara sceideal den Acht na dTeangacha Oifigiúla 2003. Tá na ráitis airgeadais comhdhéanta de

- ráiteas ioncaim agus caiteachas agus cúlchistí ioncaim coinnithe
- ráiteas maidir le hioncaim cuimsitheach
- ráiteas ar staid airgeadais
- ráiteas ar sreabhadh airgid, agus
- na nótaí gaolmhara, lena n-áirítear achoimre ar bheartais shuntasacha airgeadais.

Is é mo thuairim go dtugann na ráitis airgeadais léargas fíor agus cothrom ar shócmhainní, dliteanais agus staid airgeadais Oifig Choimisinéir na dTeangacha Oifigiúla amhail an 31 Nollaig 2022 agus ar a hioncam agus ar a caiteachas don bhliain 2022 de réir Chaighdeán Tuairiscithe Airgeadais (CTA) 102 — *An Caighdeán Tuairiscithe Airgeadais atá infheidhmithe sa Ríocht Aontaithe agus i bPoblacht na hÉireann*.

#### *An bonn atá leis an tuairim*

Rinne mé iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta maidir le hIniúcháireacht, arna fhógairt ag an Eagraíocht Idirnáisiúnta d'Ard-Institiúidí Iniúcháireachta. Déantar cur síos san aguisín atá leis an tuarascáil seo ar na freagrachtaí atá orm de réir na gcaighdeán sin. Táim neamhspleách ó Oifig Choimisinéir na dTeangacha Oifigiúla agus tá mo fhreagrachtaí eiteiciúla eile comhlíonta agam de réir na gcaighdeán.

Measaim go bhfuil an fhianaise iniúcháireachta atá aimsithe agam leordhóthanach agus ábhartha chun bonn a chur faoi mo thuairim.

#### Tuairisc ar fhaisnéis seachas na ráitis airgeadais, agus ar nithe eile

Tá faisnéis ar leith eile curtha i láthair ag Oifig Choimisinéir na dTeangacha Oifigiúla in éineacht leis na ráitis airgeadais. Tá an fhaisnéis sin comhdhéanta den ráiteas rialachais agus den ráiteas um rialú inmheánach. Tá cur síos san aguisín atá leis an tuarascáil seo ar na freagrachtaí atá orm tuairisciú i leith faisnéis den chineál sin agus ar ábhair ar leith eile lena dtuairiscim trí eisceacht.

Níl aon ní le tuairisciú agam i leith sin.

*Seamus Mac Cárthaigh*

**Seamus Mac Cárthaigh**  
**Ard-Reachtair Cuntas agus Ciste**  
**21 Nollaig 2023**

## Aguisín don tuarascáil

### Freagrachtaí an Choimisinéir

Leagtar amach sa ráiteas rialachais na freagrachtaí atá ar an Choimisinéir Teanga. Tá an Coimisinéir freagrach as

- na ráitis airgeadais bliantúil a ullmhú ar an mbealach a fhorordaítear faoin dhara sceideal den Acht na dTeangacha Oifigiúla 2003
- a chinntiú go dtugann na ráitis léargas fíor agus cothrom de réir CTA 102
- rialtacht na n-idirbheart a chinntiú
- a mheas cibé an bhfuil úsáid as an mbonn cuntasaíochta gnóthas leantach oiriúnach, agus
- rialú inmheánach a chinneann sé atá riachtanach d'fhonn ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, cibé mar thoradh ar chalaos nó earráid.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Éilítear om faoin dhara sceideal den Acht na dTeangacha Oifigiúla 2003 ráitis airgeadais Oifig Choimisinéir na dTeangacha Oifigiúla a iniúchadh agus tuairisc a thabhairt orthu chuig Tithe an Oireachtais.

An cuspóir atá agam le linn an iniúchta ná teacht ar dhearbhú réasúnach cibé an bhfuil na ráitis airgeadais tríd is tríd saor ó aon mhíríteas ábhartha mar thoradh ar chalaos nó earráid. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe ach ní hionann é is barántas go dtiocfar i gcónaí, le linn iniúchadh a dtugtar faoi de réir na gCaighdeán Idirnáisiúnta maidir le hiniúchóireacht, ar mhíríteas ábhartha nuair is ann dóibh. D'fhéadfadh míráitis eascairt ó chalaos nó ó earráid agus meastar iad a bheith ábhartha má tá ionchas réasúnach ann go n-imreoidh siad, astu féin nó le chéile, tionchar ar chinntí eacnamaíochta úsáideoirí a dhéantar bunaithe ar na ráitis airgeadais seo.

Mar chuid d'iniúchadh a sheoltar de réir na gCaighdeán Idirnáisiúnta maidir le hiniúchadh, cleachtaim breithiúnas gairmiúil agus sceipteachas gairmiúil i gcaitheamh an iniúchta. Is mé á dhéanamh sin,

- aithním na rioscaí atá ann i leith míráiteas ábhartha sna ráitis airgeadais cibé mar thoradh ar chalaos nó earráid agus déanaim measúnú orthu; leagaim amach nósanna imeachta iniúchta mar fhreagra ar na rioscaí sin agus cuirim i bhfeidhm iad; agus tagaim ar fhianaise iniúchta atá leordhóthanach agus iomchuí chun bonn a chur faoi mo thuairim. Tá an riosca a bhaineann le gan míráiteas ábhartha ó chalaos a bhrath níos airde ná ó earráid mar go bhféadfadh claonpháirteachas, brionnú, easnaimh d'aon turas, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaos.
- Faighim tuiscint ar rialú inmheánach atá ábhartha don iniúchadh d'fhonn nósanna imeachta iniúchta a leagan amach atá ábhartha sna cúinsí atá i gceist, ach ní chun críoch tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar ábharthacht na mbeartas cuntasaíochta agus a réasúnach is atá meastacháin chuntasaíochta agus nochtuithe bainteacha.

- Socraím chomh oiriúnach is atá sé úsáid a bhaint as an mbonn cuntasaíochta gnóthas leantach agus, bunaithe ar an bhfianaise iniúchóireachta a dtagaim air, cibé an bhfuil neamhchinnteacht ábhartha ann maidir le himeachtaí nó coinníollacha a chaitheadh amhras suntasach ar chumas Oifig Choimisinéir na dTeangacha Oifigiúla Gaeilge leanúint mar ghnóthas leantach. Má shocraím go bhfuil mhíchinn-teacht ábhartha ann, éilítear om aird a tharraingt i mo thuarascáil ar na nochtuithe bainteacha sna ráitis airgeadais nó, má tá nochtuithe den chineál sin neamhleordhóthanach, mo thuairim a leasú. Tá mo chonclúidí bunaithe ar an bhfianaise iniúchóireachta a dtángthas uirthi go dtí dáta mo thuarascála. D'fhéadfadh imeachtaí amach anseo stop a chur ar Oifig Choimisinéir na dTeangacha Oifigiúla leanúint mar ghnóthas leantach.
- Déanaim measúnú ar an gcur i láthair, struchtúr agus ábhar na ráiteas airgeadais tríd is tríd lena n-áirítear na nochtuithe agus cibé an léiríonn na ráitis airgeadais na hidirbhearta agus na himeachtaí bunúsacha ar bhealach a thugann léiriú cóir.

Chomh maith le nithe eile, cuirim scóip agus am an iniúchta in iúl dóibhsean atá freagrach as rialachas chomh maith le torthaí suntasacha iniúchta lena n-áirítear aon easnaimh mhóra sa chóras rialaithe inmheánaigh a aithním le linn m'iniúchta.

Tuairiscím trí eisceacht, más é mo thuairim,

- nach bhfaighim an fhaisnéis agus na mínithe go léir a theastaigh uaim chun m'iniúchadh a dhéanamh, nó
- cibé an raibh na taifid chuntasaíochta leordhóthanach chun iniúchadh ceart a dhéanamh ar na ráitis airgeadais nó
- mura bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

### Faisnéis eile seachas na ráitis airgeadais

Ní chuimsíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a cuireadh i láthair in éineacht leis na ráitis sin agus ní thugaim aon dearbhú ar aon bhealach ina leith.

Maidir le m'iniúchadh ar na ráitis airgeadais, éilítear om faoi na Caighdeán Idirnáisiúnta maidir le hiniúchadh an t-eolas eile a chuirtear i láthair a léamh agus lena linn sin a bhreithniú cibé an bhfuil an fhaisnéis eile ag teacht go hábhartha leis na ráitis airgeadais nó le heolas a fuarthas le linn an iniúchta nó más léir go bhfuil míráiteas ábhartha i gceist. Má shocraím, bunaithe ar an obair atá déanta agam, go bhfuil míráiteas ábhartha i gceist sa bhfaisnéis eile seo, éilítear orm tuairisciú ina leith sin.

### Tuairisc ar nithe eile

Tugadh faoin iniúchadh de réir breithnithe speisialta a bhaineann le comhlachtaí Stáit i ndáil lena mbainistiú agus a bhfeidhmiú. Tuairiscím má fhaighim go bhfuil nithe ábhartha eile ann a bhaineann leis an ts lí a ndéanadh gnó poiblí.

Lorgaim fianaise faoi rialtacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscím má thug m'iniúchadh aird ar aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcricoch a bhí beartaithe, nó sa chás nach mbíonn na hidirbhearta ag cloí leis na húdaráis a dhéanann rialú orthu.

# 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 old committee met at the beginning of the year and the new committee was appointed in the second half of the year. The first committee met once and the new committee met twice.

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

A schedule of attendance at the Audit & Risk Management Committee meetings for 2022 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 2022 €</b>
<b>Number of Meetings</b>	3		
Séamas Ó Concheanainn	3		
Áine Nic Niallais (Chairperson)	3	-	-
Micheál Ó Cinnéide	3	-	-
<b>Total</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 of Tourism, Culture, Arts, Gaeltacht, Sport and Media 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 2022.

#### **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 and Reform in August 2016. The following disclosures are required by the Code.

#### **Travel and Subsistence Expenditure**

	<b>2022</b>	<b>2021</b>
	€	€
Domestic	6,130	240
International	<u>4,184</u>	-
<b>Total</b>	<b><u>10,314</u></b>	<b><u>240</u></b>

#### **Hospitality Expenditure**

	<b>2022</b>	<b>2021</b>
	€	€
Staff hospitality	-	-
External hospitality	<u>306</u>	<u>204</u>
<b>Total</b>	<b><u>306</u></b>	<b><u>204</u></b>

#### **Consultancy Costs**

Legal and professional fees of €49,322 (2021: €23,801) were incurred in 2022 in respect of the discharge of the functions of the Office and an expenditure of €3,008 (2021: €150) were incurred on accounting advice. No other consultancy costs were incurred in the year (2021: €0).

#### **Legal Costs and Settlements**

There were no legal costs or settlements in 2022 (2021: €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 2022.

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

\_\_\_\_\_  
Date 2023

# 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 fourteen staff – An Coimisinéir Teanga and thirteen 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, NDP Delivery and Reform, has been in place in Oifig Choimisinéir na dTeangacha Oifigiúla for the year ended 31 December 2022 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 2022.

Internal audit services are provided on a contract basis by a qualified accountant. An internal audit took place during 2022.

### 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 2022 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 2022 on December 19<sup>th</sup> 2022.

### **Internal Control Issues**

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements.

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

**2023**  
**Date**

## Oifig Choimisinéir na dTeangacha Oifigiúla

### STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES

*For the year ended 31 December 2022*

	Note	2022 €	2021 €
<b>Income</b>			
Oireachtas grant	2	1,098,763	881,422
Other income		-	-
Net deferred funding for pensions	7(c)	<u>45,000</u>	<u>35,000</u>
		<b>1,143,763</b>	<b>916,422</b>
<b>Expenditure</b>			
Salaries and allowances	5	892,631	689,367
Travel expenses		10,314	240
Depreciation	3	19,250	21,277
Stationery		1,827	6,783
Postage & phone		15,290	13,980
Rent, computer & office maintenance		121,258	92,980
Legal & professional fees		49,322	23,801
Audit fee		4,800	4,800
Accounting & other fees		5,008	5,775
Advertising		5,447	4,583
Publications, publicity & events		41,146	28,306
Miscellaneous		<u>7,741</u>	<u>14,651</u>
		<b>1,174,034</b>	<b>906,543</b>
<b>Surplus / (Deficit) for the year</b>		<b>(30,271)</b>	<b>9,879</b>
Transfer from/(to) the Capital account	4	<u>(979)</u>	<u>(5,834)</u>
Balance Brought Forward at 1 January		<u>(3,196)</u>	<u>(7,241)</u>
<b>Balance Carried Forward at 31 December</b>		<b>(34,446)</b>	<b>(3,196)</b>

All income and expenditure for the year relates to continuing activities at 31 December 2022. 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:**

2023

## Oifig Choimisinéir na dTeangacha Oifigiúla

### STATEMENT OF COMPREHENSIVE INCOME *For the year ended 31 December 2022*

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	Note	2022 €	2021 €
Surplus / (Deficit) for the year		(31,250)	4,045
Experience (loss) / gain on retirement benefit obligations		(23,000)	(20,000)
Change in assumptions underlying the present value of retirement benefit obligations		<u>108,000</u>	<u>(38,000)</u>
Total actuarial gain / (loss) in the year	7(b)	85,000	(58,000)
Adjustment to deferred retirement benefit funding		<u>(85,000)</u>	<u>58,000</u>
<b>Total Comprehensive Income for the year</b>		<u>(31,250)</u>	<u>4,045</u>

An Coimisinéir Teanga:

Séamas Ó Concheanainn

Date:

2023

## Oifig Choimisinéir na dTeangacha Oifigiúla

### STATEMENT OF FINANCIAL POSITION

As at 31 December 2022

	Note	2022 €	2021 €
<b>Fixed Assets</b>			
Property, plant & equipment	3	65,990	65,011
<b>Current Assets</b>			
Cash and cash equivalents		9,470	10,359
Prepayments		<u>10,973</u>	<u>11,076</u>
		20,443	21,435
<b>Current Liabilities (amounts falling due within one year)</b>			
Payables		-	(1,232)
Accruals		<u>(54,889)</u>	<u>(23,399)</u>
		<u>(54,889)</u>	<u>(24,631)</u>
Net Current Assets		(34,446)	(3,196)
Retirement benefit obligations	7(b)	(269,000)	(301,000)
Deferred retirement benefit funding asset	7(c)	269,000	301,000
<b>Total Net Assets</b>		<u><u>31,544</u></u>	<u><u>61,815</u></u>
<b>Representing</b>			
Capital account	4	65,990	65,011
Retained revenue reserves		<u>(34,446)</u>	<u>(3,196)</u>
		<u>31,544</u>	<u>61,815</u>

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

An Coimisinéir Teanga:

Séamas Ó Concheanainn

Date:

2023

## Oifig Choimisinéir na dTeangacha Oifigiúla

### STATEMENT OF CASH FLOWS *For the year ended 31 December 2022*

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	2022	2021
	€	€
<b>Cash Flows from Operating Activities</b>		
Excess Income over Expenditure	(31,250)	4,045
Transfer from / (to) the Capital account	979	5,834
Depreciation	19,250	21,277
(Increase) / decrease in prepayments	103	1,828
Increase / (decrease) in payables	(1,232)	(703)
Increase / (decrease) in accruals	31,490	(4,360)
<b>Net Cash Inflow from Operating Activities</b>	<u>19,340</u>	<u>27,921</u>
<b>Cash Flows from Investing Activities</b>		
Payments to acquire property, plant & equipment	(20,229)	(27,111)
<b>Net Cash Flows from Investing Activities</b>	<u>(20,229)</u>	<u>(27,111)</u>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	(889)	810
Cash and cash equivalents at 1 January	10,359	9,549
<b>Cash and cash equivalents at 31 December</b>	<u>9,470</u>	<u>10,359</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 2022 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, NDP Delivery and Reform. 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 2022. A pension liability of €269,000 has been recognised in these financial statements for 2022 in accordance with the actuarial valuation received. The liability for 2021 was €301,000.

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 2022.

## 2. Oireachtas Grant

The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media made the following funds available to Oifig Choimisinéir na dTeangacha Oifigiúla in the period.

	2022	2021
	€	€
Grant to Oifig Choimisinéir na dTeangacha Oifigiúla	210,276	175,572
Payments made on behalf of Oifig Choimisinéir na dTeangacha Oifigiúla	888,487	705,849
	1,098,763	881,421

## 3. Fixed Assets

2022	Fixtures & Fittings €	Computer & Office Equipment €	Total €
<b>Cost</b>			
Opening Balance 1 January 2022	180,011	144,569	324,580
Additions in 2022	<u>14,245</u>	<u>5,984</u>	<u>20,229</u>
Closing Balance 31 December 2022	<u>194,256</u>	<u>150,553</u>	<u>344,809</u>
<b>Depreciation</b>			
Opening Balance 1 January 2022	153,250	106,319	259,569
Charge 2022	<u>4,616</u>	<u>14,634</u>	<u>19,250</u>
Closing Balance 31 December 2022	<u>157,866</u>	<u>120,953</u>	<u>278,819</u>
<b>Net Book Value</b>			
Net book value 31 December 2022	<u>36,390</u>	<u>29,600</u>	<u>65,990</u>
Net book value 31 December 2021	<u>26,761</u>	<u>38,250</u>	<u>65,011</u>



2021	Fixtures & Fittings €	Computer & Office Equipment €	Total €
<b>Cost</b>			
Opening Balance 1 January 2021	167,357	132,509	300,046
Additions in 2021	12,474	14,637	27,111
Disposals in 2021	<u>(0)</u>	<u>(2,577)</u>	<u>(2,577)</u>
Closing Balance 31 December 2021	180,011	144,569	324,580
<b>Depreciation</b>			
Opening Balance 1 January 2021	150,058	90,811	240,869
Charge 2021	3,192	18,085	21,277
Disposals 2021	<u>(0)</u>	<u>(2,578)</u>	<u>(2,578)</u>
Closing Balance 31 December 2021	153,250	106,319	259,569
<b>Net Book Value</b>			
Net book value 31 December 2021	<u>26,761</u>	<u>38,250</u>	<u>65,011</u>
Net book value 31 December 2020	<u>17,479</u>	<u>41,698</u>	<u>59,177</u>
<b>4. Capital Account</b>			
		<b>2022</b>	<b>2021</b>
		€	€
<b>Transfer to Income and Expenditure Account</b>			
Funds applied for the purchase of Fixed Assets Adjustment		20,229	27,111
Amortisation in line with asset depreciation		<u>(19,250)</u>	<u>(21,277)</u>
		979	5,834
<b>Opening balance at 1 January</b>		<b>65,011</b>	<b>59,177</b>
<b>Closing balance at 31 December</b>		<b>65,990</b>	<b>65,011</b>
<b>5. Salaries and Allowances</b>			
<i>Payroll costs are made up of</i>			
		<b>2022</b>	<b>2021</b>
		€	€
Salary of An Coimisinéir		139,751	133,624
Staff salaries		622,708	455,832
Employer's PRSI		68,777	50,645
Retirement benefit	Note 7(a)	45,000	35,000
Holiday pay charge		<u>16,394</u>	<u>14,266</u>
		<u>892,631</u>	<u>689,367</u>

An Coimisinéir Teanga is a member of the Single Public Service Pension Scheme. The Department has confirmed 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.

An amount of €26,638 (2021 - €19,356) 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	2022	2021
€60,000	- €69,999	-	-
€70,000	- €79,999	3	-
€80,000	- €89,999	-	1
€90,000	- €99,999	1	1
€100,000	- €109,999	1	-
€110,000	- €119,999	-	-
€120,000	- €129,999	-	-
€130,000	- €139,999	1	1

**6. Lease Commitments**

Oifig Choimisinéir na dTeangacha Oifigiúla is located in An Spidéal in a premises provided by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media at an annual rental cost of €48,019.

A new lease was agreed between the landlord and the Department for the period 2 June 2014 to 1 March 2024. These premises have been made available to Oifig Choimisinéir na dTeangacha Oifigiúla at the full rental cost.

At 31 December 2022 Oifig Choimisinéir na dTeangacha Oifigiúla has the following commitments in respect of this lease:

	€
Payable within one year	48,019
Payable within two to five years	8,003
Payable after five years	<u>0</u>
	<u>56,022</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>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Current service costs	40,000	33,000
Interest on pension scheme liabilities	<u>5,000</u>	<u>2,000</u>
	<b><u>45,000</u></b>	<b><u>35,000</u></b>
<b>(b) Analysis of the movement in liability during the year</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Liability at 1 January recognised	301,000	200,000
Net current service costs	40,000	33,000
Interest costs	5,000	2,000
Benefits paid	-	-
Actuarial loss / (gain)	(85,000)	58,000
Employee contributions	<u>8,000</u>	<u>8,000</u>
<b>Closing defined benefit obligation at 31 December</b>	<b><u>269,000</u></b>	<b><u>301,000</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 Tourism, Culture, Arts, Gaeltacht, Sport and Media.

The Net Deferred Funding for Pensions recognised in the Income and Expenditure Account was €45,000 for 2022 (2021: €35,000).

The deferred funding asset for pensions as at 31 December 2022 amounted to €269,000 (2021: €301,000). 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>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Defined benefit obligation	269,000	301,000

Experience losses / (gains) on scheme liabilities: Amount	23,000	20,000
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The experience losses / (gains) as a percentage of the scheme liabilities is 8.6% (2021: (6.6%)).

### (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 2022. 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:

	2022	2021
Discount rate	3.50%	1.50%
Rate of increase in salaries	4.10%	3.70%
Pension increases for in payment benefits	-	-
Rate of increase in pensions	2.60%	2.20%
Inflation	2.60%	2.20%

The table below shows the life expectancy for members attaining age 65 in 2022 and 2042.

	2022	2042
Male aged 65	22.1yrs	24.4yrs
Female aged 65	24.3yrs	26.4yrs

### 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.