

**Registration number NI626526**

**Pobal Mhuileann an tSiáin**

**(Company limited by guarantee)**

**Directors' report and financial statements**

**for the year ended 31 March 2019**

**Pobal Mhuileann an tSiáin**  
**Company limited by guarantee**

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**Pobal Mhuileann an tSiáin**  
**Company limited by guarantee**

**Company information**

Directors	Risteard MacDaibheid Oilibhear Mactaidgh Mícheál Ó hAoláin Antaine O'Fearghail Maire Ui Pheatain
Secretary	Maire Ui Pheatain
Charity number	NIC102427 NI00484
Company number	NI626526
Registered office	1 Daisy Park Sion Mills Strabane BT82 9QD
Accountants	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX
Business address	1 Daisy Park Sion Mills Strabane BT82 9QD
Bankers	Bank Of Ireland 15 Strand Road Derry BT48 7BT

**Pobal Mhuileann an tSiáin**  
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**Directors' report**  
**for the year ended 31 March 2019**

The directors present their report and the financial statements of the company for the year ended 31 March 2019.

**Directors**

The directors who served the company during the year are as follows:

Risteard MacDaibheid	Antaine O'Fearghail
Oilibhear Mactaidgh	Maire Ui Pheatain
Michael O Haoain	

**Our Objective and Aims**

To promote educational achievements through the medium of the Irish language and to run an extensive programme of Irish classes catering for all levels of proficiency, to organise cultural events including local festivals, music events and dramas in Irish and to encourage participation from both sides of the Community and from a wide range of ethnic and class backgrounds.

**Public Benefit**

The direct benefits flowing from the objective and aims include people attaining educational achievements through the medium of the Irish language. The charity also carries out interviews to assess suitability for bursary grants on behalf of Omagh District Council; provide GCSE, AS and A2 level Irish language courses for students; provide classes for parents of those children attending Irish medium schools; organising trips for adults to the Irish Gaeltacht region; free podcasts providing introductory lessons in the Irish language on the website [easyirish.com](http://easyirish.com); organising cultural events such as local festivals including participating in the local annual St. Patrick's Day Parade, musical events and dramas in Irish.

**Financial Review**

The financial review is summarised in the enclosed accounts.

**Plans for Future Periods**

Our future plans are to continue to promote educational achievement through the medium of Irish and to continue to organise cultural events.

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**for the year ended 31 March 2019**

**Structure, Governance and Management**

**Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 5th September 2014 and registered as a charity on 16th July 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**Recruitment and Appointment of the Board of Directors**

Directors are appointed at the Annual General Meeting and hold office until the next AGM following their appointment.

**Obligations of the Board**

The main obligation of the Board is to develop and oversee the implementation of policy and to ensure that structures and management comply with legal requirements and good governance practice.

**Risk Management**

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the organisation, and are satisfied that systems are in place to mitigate the exposure to the major risks.

**Responsibilities of the Board of Directors**

The directors are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner**

A resolution to re-appoint McGroarty, McCafferty & Company Ltd as independent examiners will be proposed at the annual general meeting.

This report is approved and authorised for issue by the board on 18 December 2019 and signed on its behalf by:

\_\_\_\_\_  
**Director**

\_\_\_\_\_  
**Director**

**Pobal Mhuileann an tSiáin**  
**Company limited by guarantee**

**Independent examiner's report on the unaudited financial statements to the directors of**  
**Pobal Mhuileann an tSiáin**

We report on the accounts of the company for the year ended 31 March 2019, which are set out on pages 6 to 12.

**Respective responsibilities of charity directors and examiner;**

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity directors concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Section 396 of the Companies Act 2006 and the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- that there is further information needed for proper understanding of the accounts to be reached.

**Independent examiner's statement**

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

**McGroary McCafferty & Company Ltd**  
**Accountants & Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**BT48 6JX**  
**Date:18 December 2019**

**Pobal Mhuileann an tSiáin**  
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**Statement of Financial Activities**  
**for the year ended 31 March 2019**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Incoming resources from charitable activities	922	-	922	24,794
<b>Total Incoming Resources</b> 2 .	<u>922</u>	<u>-</u>	<u>922</u>	<u>24,794</u>
<b>Resources Expended</b>				
Management & Administration	3,884	-	3,884	16,708
<b>Total Resources Expended</b> 3.	<u>3,884</u>	<u>-</u>	<u>3,884</u>	<u>16,708</u>
<b>Net Incoming / (Outgoing) Resources</b> 7.	(2,962)	-	(2,962)	8,086
Balances brought forward	<u>18,435</u>	<u>-</u>	<u>18,435</u>	<u>10,349</u>
Balances carried forward 31 March 2019	<u>15,473</u>	<u>-</u>	<u>15,473</u>	<u>18,435</u>

The above amounts relate to continuing operations of the charity.

The charity has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the period stated above and their historical cost equivalents.

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**Balance sheet**  
**as at 31 March 2019**

	Notes	2019		2018	
		£	£	£	£
<b>Current assets</b>					
Debtors	5.	11,541		13,864	
Cash at bank and in hand		4,485		5,124	
		<u>16,026</u>		<u>18,988</u>	
<b>Creditors: amounts falling due within one year</b>					
	6.	<u>553</u>		<u>553</u>	
<b>Net current assets</b>			<u>15,473</u>		<u>18,435</u>
<b>Total assets less current liabilities</b>			<u>15,473</u>		<u>18,435</u>
<b>Net assets</b>			<u>15,473</u>		<u>18,435</u>
<b>Funds</b>					
Unrestricted	7.		15,473		18,435
Restricted			-		-
<b>Funds</b>			<u>15,473</u>		<u>18,435</u>

The notes on pages 9 to 12 form an integral part of these financial statements.

**Pobal Mhuileann an tSiáin**  
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**Balance sheet (continued)**

In approving these financial statements as directors of the company we hereby confirm:

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regimes and in accordance with SORP 2015 (FRS102).

The financial statements were approved and authorised for issue by the Board on 18 December 2019 and signed on its behalf by:

\_\_\_\_\_  
**Director**

\_\_\_\_\_  
**Director**

**Registration number NI626526**

**The notes on pages 9 to 12 form an integral part of these financial statements.**

**Pobal Mhuileann an tSiáin**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

**1. General Information**

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 1 Daisy Park, Sion Mills, Strabane, BT82 9QD.

**1.1. Statement of compliance**

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland Charities SORP 2015 (FRS 102), the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

**1.2. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on a going concern bases under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**1.3. Income**

(i) Grants

Grants represents all amounts received and receivable during the year.

Capital grants are released to the profit and loss account in the year in which they are received in line with the SORP (FRS102).

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

(ii) Donations & administration income.

This comprises amounts received during the year.

**1.4. Expenditure**

(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

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**Notes to the financial statements**  
**for the year ended 31 March 2019**

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**1.5. Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

<b>2. Incoming Resources</b>	<b>Unrestricted Income 2019 £</b>	<b>Restricted Income 2019 £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Ultach Trust	-	-	-	15,000
Classes	400	-	400	434
Recycling	402	-	402	2,140
Donations	120	-	120	7,220
	<u>922</u>	<u>-</u>	<u>922</u>	<u>24,794</u>

**(i) Restricted Funds**

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

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**Notes to the financial statements**  
**for the year ended 31 March 2019**

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**3. Resources Expended**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
<b>Management &amp; Administration</b>				
Programme costs	280	-	280	-
Water rates	104	-	104	-
Insurance	701	-	701	-
Maintenance	272	-	272	-
Telephone	400	-	400	379
Donations	300	-	300	14,491
Accountancy	480	-	480	480
Bank fees & interest	157	-	157	147
Light & heat	957	-	957	505
Sundry expenses	233	-	233	76
	<u>3,884</u>	<u>-</u>	<u>3,884</u>	<u>16,078</u>

**4. Tax on (loss)/profit on ordinary activities**

No charge to taxations is due as the company has charitable status.

**5. Debtors**

	<b>2019 £</b>	<b>2018 £</b>
Other debtors	11,541	13,864
	<u>11,541</u>	<u>13,864</u>

**6. Creditors: amounts falling due  
within one year**

	<b>2019 £</b>	<b>2018 £</b>
Accruals	553	553
	<u>553</u>	<u>553</u>

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**Notes to the financial statements**  
**for the year ended 31 March 2019**

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<b>7. Movements in Funds</b>	<b>At 1 April 2018 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 March 2019 £</b>
<b>Restricted funds:</b>				
Charitable Activities	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds:</b>				
General funds	18,435	922	(3,884)	15,473
Total unrestricted funds	<u>18,435</u>	<u>922</u>	<u>(3,884)</u>	<u>15,473</u>
	<u>18,435</u>	<u>922</u>	<u>(3,884)</u>	<u>15,473</u>

**8. Related party transactions**

There were no related party transactions in the period under review.

**9. Controlling interest**

The controlling interest lies with the board of directors.

**10. Company limited by guarantee**

The company is limited by guarantee and does not have a share capital.