

Registration number NI626526
Charity number: NIC 101660

Pobal Mhuileann an tSiáin

(Company limited by guarantee)

Directors' report and financial statements

for the year ended 31 March 2023

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 Antaine O'Fearghail Maire Ui Pheatain Mícheál Ó Haoláin
Secretary	Maire Ui Pheatain
Charity number	NIC 102427 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 27 Culmore Road Derry BT48 8JB

Pobal Mhuileann an tSiáin
Company limited by guarantee

Directors' report
for the year ended 31 March 2023

The directors present their report and the financial statements of the company for the year ended 31 March 2023.

Directors

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

Risteard MacDaibheid	Antaine O'Fearghail
Oilibhear MacTaidgh	Maire Ui Pheatain
Michael Ó Haoláin	

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; 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.

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.

Pobal Mhuileann an tSiáin
Company limited by guarantee

Directors' report
for the year ended 31 March 2023

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 2019 (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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

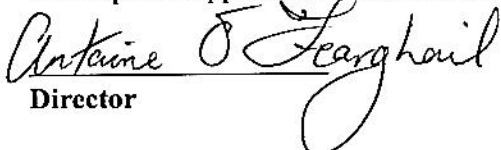
The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible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

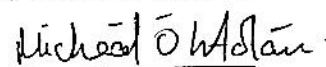
Independent Examiner

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

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report is approved and authorised for issue by the board on 28 November 2023 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 2023, which are set out on pages 5-11.

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.

Independent examiner's statement

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


McGroarty, McCafferty & Company Ltd
Accountants and Tax Consultants
2 Carlisle Terrace
Derry
BT48 6JX
Date: 28 November 2023

Pobal Mhuileann an tSiáin
Company limited by guarantee

Balance sheet
as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Current assets					
Debtors	4	11,661		11,661	
Cash at bank and in hand		10,928		1,962	
		<u>22,589</u>		<u>13,623</u>	
Creditors: amounts falling due within one year	5	<u>(480)</u>		<u>(480)</u>	
Net current assets			<u>22,109</u>		<u>13,143</u>
Total assets less current liabilities			22,109		13,143
Net assets			<u>22,109</u>		<u>13,143</u>
Funds					
Unrestricted			22,109		13,143
Restricted			-		-
Funds			<u>22,109</u>		<u>13,143</u>

The notes on pages 8 to 11 form an integral part of these financial statements.

Pobal Mhuileann an tSiáin
Company limited by guarantee

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.

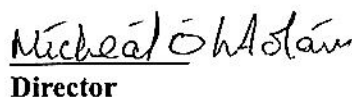
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 regime and in accordance with SORP (FRS102).

The financial statements were approved and authorised for issue by the Board on 28 November 2023 and signed on its behalf by:


Director


Director

Registration number NI626526

The notes on pages 8 to 11 form an integral part of these financial statements.

Pobal Mhuileann an tSiáin
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is The Old Clinic, Fanad Drive, Derry, Northern Ireland, BT48 9QE.

1.1. Accounting convention

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by 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 published in October 2019 (SORP 2019) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

1.2. 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.

1.3. 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.

Pobal Mhuileann an tSiáin
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Notes to the financial statements
for the year ended 31 March 2023

..... continued

2.1 Incoming Resources	Unrestricted Income 2023 £	Restricted Income 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations and Fundraising	12,487	-	12,487	370
	<u>12,487</u>	<u>-</u>	<u>12,487</u>	<u>370</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.

2.2 Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Management & Administration				
Programme costs	462	-	462	320
Water rates	157	-	157	296
Insurance	770	-	770	746
Light & heat	721	-	721	119
Maintenance	300	-	300	360
Donations	420	-	420	300
Accountancy	480	-	480	553
Bank fees & interest	210	-	210	135
General expenses	1	-	1	30
	<u>3,521</u>	<u>-</u>	<u>3,521</u>	<u>2,859</u>

3. Tax on profit/(loss) on ordinary activities

No charge to taxation due as the company has charitable status.

Pobal Mhuileann an tSiáin
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

..... continued

4.	Debtors		2023		2022
			£		£
	Other debtors		11,661		11,661
			<u>11,661</u>		<u>11,661</u>
5.	Creditors: amounts falling due within one year		2023		2022
			£		£
	Accruals		480		480
			<u>480</u>		<u>480</u>
6.	Movements in Funds	At			At
		1 April	Incoming	Outgoing	31 March
		2022	resources	resources	2023
		£	£	£	£
	Restricted funds:				
	Restricted funds	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Unrestricted funds:				
	Unrestricted funds	13,143	12,487	(3,521)	22,109
		<u>13,143</u>	<u>12,487</u>	<u>(3,521)</u>	<u>22,109</u>
	Total unrestricted funds	<u>13,143</u>	<u>12,487</u>	<u>(3,521)</u>	<u>22,109</u>
		<u>13,143</u>	<u>12,487</u>	<u>(3,521)</u>	<u>22,109</u>

7. Related party transactions

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

8. Controlling interest

The controlling interest lies with the board of directors.

9. Company limited by guarantee

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

Pobal Mhuileann an tSiáin
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

..... continued

10. Post balance sheet events

No significant events have taken place since the year end that would result in adjustments to 2023 financial information or inclusion of a note thereto.