

Pobal an Chaistil

Northern Ireland · Charity number 109956

Details

Status Received

Company number [69505](#)

Registered 2024-02-28

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

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36a
Sráid Áine
Baile An Chaistil
BT54 6ad
BT54 6AD

Phone 07725741920

Email pobalanchaistil@gmail.com

Activities

Purposes: The development of a Gaelic speaking community in Ballycastle, The Glens of Antrim and north Antrim. To develop and support the local community and economy. To work on earth friendly programmes including tackling climate change, biodiversity, food production. To, when possible, support other groups and individuals who have similar goals and aims to us both within and outwith our main geographical area of influence. Nothing in the articles will authorise an application of the property of the charity for purposes, which are not charitable in accordance with any statutory provision regarding the meaning of the word “charitable”, or the words “charitable purposes” in force in any part of the United Kingdom and/or Republic of Ireland and/or the European Union or elsewhere. For the avoidance of doubt, the system of law governing the articles of association of the charity is the law of Northern Ireland.

What the charity does: The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science, The advancement of environmental protection or improvement

How the charity works: Advice/advocacy/information, Arts, Arts, Community development, Community development, Education/training, Playgroup/after schools

Who the charity helps: Children (5-13 year olds), General public, General public, Older people

Finances

Period end	Income	Expenditure	Assets	Employees	
2026-04-04		£0	£0	£0	0
2025-04-04	£58,227	£59,177	£0	£0	0

Trustees

Name	Role	Appointed
Des Flannaghan		
Dr Gearóid Ó Triombaill		
Dr Réamann Gearóid Mathers		
Ms Brídín Máire Ní Dhonghaile		

Pobal an Chaistil

Northern Ireland - Charity number 109956

Accounts

Company registration number: NI695055

**Pobal an Chaistil
Company limited by guarantee**

Unaudited financial statements

31 March 2025

Pobal an Chaistil
Company limited by guarantee

Contents

	Page
Directors and other information	1
Directors report	2
Accountants report	3
Statement of comprehensive income	4
Statement of financial position	5 - 6
Statement of changes in equity	7
Notes to the financial statements	8 - 10

Pobal an Chaistil
Company limited by guarantee

Directors and other information

Directors Mr Réamann Gearóid Mathers
Ms Bridin Ni Dhonnghaile
Mr Gearóid Ó Triombail
Mr Desmond Flannagan (Appointed 24 October 2024)

Company number NI695055

Charity number 109956

Registered office 36a Sraid Aine
Baile An Chaistil
Co. Antrim
BT54 6AD

Business address 36a Sraid Aine
Baile An Chaistil
Co. Antrim
BT54 6AD

Accountants Mark Kilgore & Co.
82 Castle Street
Ballycastle
Co. Antrim
BT54 6AR

Pobal an Chaistil
Company limited by guarantee

Directors report
Year ended 31 March 2025

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2025.

Directors

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

Mr Réamann Gearóid Mathers

Ms Bridin Ní Dhonnghaile

Mr Gearóid Ó Triombail

Mr Desmond Flannagan

(Appointed 24 October 2024)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 30 December 2025 and signed on behalf of the board by:

Mr Réamann Gearóid Mathers
Director

Pobal an Chaistil
Company limited by guarantee

Report to the board of directors on the preparation of the
unaudited statutory financial statements of Pobal an Chaistil
Year ended 31 March 2025

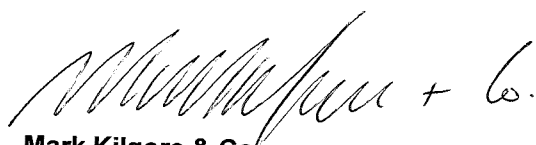
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Pobal an Chaistil for the year ended 31 March 2025 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at www.charteredaccountants.ie.

This report is made solely to the board of directors of Pobal an Chaistil, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Pobal an Chaistil and state those matters that we have agreed to state to the board of directors of Pobal an Chaistil as a body, in this report in accordance with the requirements of Chartered Accountants Ireland as detailed at www.charteredaccountants.ie. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pobal an Chaistil and its board of directors as a body for our work or for this report.

It is your duty to ensure that Pobal an Chaistil has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Pobal an Chaistil. You consider that Pobal an Chaistil is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Pobal an Chaistil. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Mark Kilgore & Co.
Chartered Accountants
82 Castle Street
Ballycastle
Co. Antrim
BT54 6AR

30 December 2025

Pobal an Chaistil
Company limited by guarantee

Statement of comprehensive income
Year ended 31 March 2025

Note	Year ended 31/03/25 £	Period ended 31/03/24 £
Turnover	9,695	24,674
Administrative expenses	(1,908)	(13,956)
Operating profit	<u>7,787</u>	<u>10,718</u>
Profit before taxation	7,787	10,718
Tax on profit	-	-
Profit for the financial year and total comprehensive income	<u><u>7,787</u></u>	<u><u>10,718</u></u>

All the activities of the company are from continuing operations.

The notes on pages 8 to 10 form part of these financial statements.

Pobal an Chaistil
Company limited by guarantee

Statement of financial position
31 March 2025

	Note	31/03/25		31/03/24	
		£	£	£	£
Fixed assets					
Tangible assets	5	17,728		8,990	
			17,728		8,990
Current assets					
Cash at bank and in hand		777		1,728	
		777		1,728	
Net current assets			777		1,728
Total assets less current liabilities			18,505		10,718
Net assets			18,505		10,718
Capital and reserves					
Profit and loss account			18,505		10,718
Members funds			18,505		10,718

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 8 to 10 form part of these financial statements.

Pobal an Chaistil
Company limited by guarantee

Statement of financial position (continued)
31 March 2025

These financial statements were approved by the board of directors and authorised for issue on 30 December 2025, and are signed on behalf of the board by:

Mr Réamann Gearóid Mathers
Director

Company registration number: NI695055

The notes on pages 8 to 10 form part of these financial statements.

Pobal an Chaistil
Company limited by guarantee

Statement of changes in equity
Year ended 31 March 2025

	Profit and loss account £	Total £
At 1 April 2023	-	-
Profit for the year	10,718	10,718
Total comprehensive income for the year	<u>10,718</u>	<u>10,718</u>
At 31 March 2024 and 1 April 2024	10,718	10,718
Profit for the year	7,787	7,787
Total comprehensive income for the year	<u>7,787</u>	<u>7,787</u>
At 31 March 2025	<u>18,505</u>	<u>18,505</u>

Pobal an Chaistil
Company limited by guarantee

Notes to the financial statements
Year ended 31 March 2025

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 36a Sraid Aine, Baile An Chaistil, Co. Antrim, BT54 6AD.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Pobal an Chaistil
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

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

Pobal an Chaistil
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2025

5. Tangible assets

	Freehold property	Plant and machinery	Total
	£	£	£
Cost or valuation			
At 1 April 2024	8,203	787	8,990
Additions	56,520	750	57,270
Grants received	(48,532)	-	(48,532)
At 31 March 2025	<u>16,191</u>	<u>1,537</u>	<u>17,728</u>
Depreciation			
At 1 April 2024 and 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
Carrying amount			
At 31 March 2025	<u>16,191</u>	<u>1,537</u>	<u>17,728</u>
At 31 March 2024	<u>8,203</u>	<u>787</u>	<u>8,990</u>

6. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	31/03/25	31/03/24
	£	£
Financial assets that are debt instruments measured at amortised cost		
Cash at bank and in hand	<u>777</u>	<u>1,728</u>

Pobal an Chaistil
Company limited by guarantee

The following pages do not form part of the statutory accounts.

Pobal an Chaistil
Company limited by guarantee

Detailed income statement
Year ended 31 March 2025

	Year ended 31/03/25 £	Period ended 31/03/24 £
Turnover		
Income	1,225	7,525
Fundraising	2,270	-
Donations	6,200	16,149
Grants	-	1,000
	9,695	24,674
Gross profit	9,695	24,674
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Afterschool wages	-	(5,562)
Afterschool costs	-	(1,545)
Insurance	(982)	(915)
Light and heat	(373)	(129)
Repairs and maintenance	-	(4,496)
Legal and professional	-	(1,200)
Accountancy fees	(300)	-
Bank charges	(73)	(110)
General expenses	(180)	1
	(1,908)	(13,956)
Operating profit	7,787	10,718
Operating profit percentage	80.3%	43.4%
Profit before taxation	7,787	10,718