

**NI Charities Commission Registration number - 101553**

**DUNLUCE CHRISTIAN FELLOWSHIP  
(FORMERLY PORTRUSH CHRISTIAN TRUST)  
Registered Charity**

**Trustees' report and financial statements  
for the year ended 31 December 2021**

**Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

**Registered Charity**

**Financial Statements For the year ended 31 December 2021**

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**Dunluce Christian Fellowship (Formerly Portrush Christian Trust))**

**Registered Charity**

**For the year ended 31 December 2021**

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**Trustees**

Mr Thomas David Blair  
Mr Colin Glass  
Mr Stephen Richards  
Mr David Brown

**Treasurer**

Mr Thomas Blair

**Charity number**

NIC101553

**Registered address**

15 Dhu Varren  
Portrush  
Co. Antrim  
N. Ireland  
BT56 8EW

**Accountants**

David McMullan & Co Ltd  
Chartered Accountants  
Kenver House  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
N. Ireland  
BT53 8PZ

**Bankers**

Santander  
2 Triton Square  
Regent's Place  
London  
NW1 3AN

## **Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

### **Registered Charity**

**For the year ended 31 December 2021**

### **The Trustees' report**

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The Trustees of the charity, present their report together with the financial statements and independent accountants report of the charity for the year ended 31 December 2021.

### **Objectives and Activities**

#### **Objects and aims**

The purpose of Dunluce Christian Fellowship (Formerly Portrush Christian Trust) is to promote the Christian faith by using the Scheduled Property as a centre for instruction of young people and adults in the Christian faith and demonstration of the Christian way of life and to encourage Christians to grow in their faith and in connection with said activities to organise such classes, lectures, seminar meetings and playgroups or other events as they may deem appropriate for these ends and to obtain such permission as may be required by any public or government body in relation to said activities.

#### **Objectives and activities**

The Trust operates out of a building owned by the Trustees at Dunluce Avenue Portrush which is the meeting place of Dunluce Christian Fellowship. The meetings and activities of the church are open to all. In connection with the church there is a Sunday School open to all children and also youth meetings run from October to April each year open to all children of primary school age. There is also a mothers and toddlers group which meets regularly in the building and is open to all mothers and toddlers living in the vicinity. In association with this there are special Children's days. The church also runs an annual community Carol Service and organises regular meetings for international students studying at the University of Ulster. The church co-operates with other fellowships in the use of the building in connection with church outings etc. There are also regular Irish dancing classes held in the building which are open to all in the community.

#### **Public Benefit**

The public benefits which flow from the religious purpose set out above include: the increased understanding of the Christian faith among those to whom the charity reaches out, and the evidence of lives touched and indeed transformed thereby; the practical support which those in the fellowship seek to provide to those who are in need or under pressure in different ways; and the promotion of community cohesion in terms of the community and cross-community events organised by the Fellowship. These benefits can be demonstrated by the involvement of varying numbers of young people from the vicinity in activities organised by the Fellowship, and the fact that these young people come from different social backgrounds and from both sections of the Northern Ireland community. Young peoples' meetings are held in each year from October through to April. The Scheduled Property is used for other activities in the community e.g. Irish dancing classes, and a mothers and toddlers group. The Fellowship also organises meetings at regular intervals for international students studying at Ulster University, which helps to forge links among students of different nationalities. The Fellowship also engages with the adult population of the local area, who are welcome at all of our meetings. There is an annual community Carol Service which is well supported by the local community. Dunluce Christian Fellowship keeps up strong pastoral contacts with many in the local community and especially with those who are experiencing difficult personal circumstances. There is no harm which we can envisage being caused directly or indirectly by any of the activities carried on. Current Child Protection requirements are at all times adhered to. The charity's beneficiaries are young people and adults in the North Coast Triangle area of Portrush, Portstewart and Coleraine, (the area of benefit). There are no private benefits flowing from the purpose.

The Trustees are satisfied that the Charity has achieved its objectives in the year under review.

#### **Trustees**

The Charity is governed by its Trust Deed.



**Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

**Registered Charity**

**For the year ended 31 December 2021**

**The Trustees' report (Continued)**

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The Trustees who served during the year are as stated below:

Mr Thomas David Blair  
Mr Colin Glass  
Mr Stephen Richards  
Mr David Brown

Trustees are appointed in accordance with the Trust Deed.

Trustees have assessed major risks to which the Charity is exposed, in particular those related to the operations and finances, and are satisfied that systems are in place to mitigate exposure.

**Achievements and Performance**

Total incoming resources for the year amounted to £21,306 (2020 - £20,121) and after deducting total resources expended of £18,767 (2020 - £21,504) net incoming resources amounted to £2,539 (2020 net outgoing resources - £1,383). At the year end, unrestricted funds amounted to £104,482 (2020 - £101,943).

All resources received and expended are treated as unrestricted funds.

**Statement of Trustees' Responsibilities**

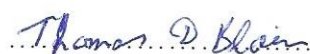
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Charity Legislation requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and the incoming resources and application of the resources, including the net income or expenditure, of the charity for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable Charity and which enable them to ensure that the financial statements comply with the Charity's SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 20<sup>th</sup> June 2022 and signed on its behalf by;

  
Mr Thomas David Blair  
Trustee

## **Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

### **Registered Charity**

**For the year ended 31 December 2021**

### **Independent Examiner's Report to the Trustees of Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

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I report to the Trustees on my examination of the financial statements of the Charity for the year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet and related notes, which are set out on pages 5 to 9.

The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

#### **Respective responsibilities of trustees and independent examiner**

As explained more fully in the Trustees' Report set out on pages 2 - 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The Trustees of the Charity being responsible for the preparation of the financial statements, consider that an audit is not required for this year.

Having satisfied myself that the charity does not require an audit and is eligible for independent examination, it is my responsibility to;

- examine the financial statements 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 my attention.

#### **Basis of independent examiner's report**

I have examined your charity financial statements as required under section 65 of the Charities Act and my 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 financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- that accounting records were not kept in accordance with the Charities Act;
- that the financial statements do not accord with those accounting records;
- that the financial statements do not comply with the accounting requirements, 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; and
- that there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

I have completed my 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, I have found no matters that require drawing to your attention.

**David McMullan & Co Ltd**  
**Chartered Accountants**

**20 June 2022**

Kenver House  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
BT53 8PZ



**Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

**Registered Charity**

**For the year ended 31 December 2021**

**Statement of Financial Activities**

	Notes	2021 £ Unrestricted	2021 £ Restricted	2021 £ Total	2020 £ Total
<b><u>Incoming resources</u></b>					
Incoming resources from charitable activities	2	21,306	-	21,306	20,121
<b>Total incoming resources</b>		<b>21,306</b>	<b>-</b>	<b>21,306</b>	<b>20,121</b>
<b><u>Resources expended</u></b>					
Direct Charitable Expenditure	3	(14,318)	-	(14,318)	(19,200)
Other Expenditure	4	(4,449)	-	(4,449)	(2,304)
<b>Total resources expended</b>		<b>(18,767)</b>	<b>-</b>	<b>(18,767)</b>	<b>(21,504)</b>
<b>Net (outgoing) / incoming resources for the year being net movement in funds</b>	8	<b>2,539</b>	<b>-</b>	<b>2,539</b>	<b>(1,383)</b>
Funds brought forward		101,943	-	101,943	103,326
<b>Funds carried forward</b>		<b>104,482</b>	<b>-</b>	<b>104,482</b>	<b>101,943</b>

All of the charity's activities derive from continuing operations during the year. All of the charity's income and expenditure relates to unrestricted funds. There were no recognised gains or losses other than those included above.

The notes on pages 7 to 9 form part of the financial statements

**Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

**Registered Charity**

**For the year ended 31 December 2021**

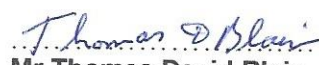
**Balance Sheet**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	7		80,000		80,000
<b>Current assets</b>					
Debtors	5	-		3,225	
Cash at bank and in hand		24,482		18,718	
		<u>24,482</u>		<u>21,943</u>	
<b>Creditors:</b>					
amounts falling due within one year	6	-		-	
<b>Net current assets</b>			24,482		21,943
<b>Total assets less current liabilities</b>			104,482		101,943
<b>Net assets</b>			104,482		101,943
<b>Reserves</b>					
Restricted funds			-		-
Unrestricted funds	8		104,482		101,943
<b>Total reserves</b>			104,482		101,943

In approving these financial statements as Trustees of the Charity we hereby confirm:

- For the year ended 31 December 2021 the Charity was not required to carry out an audit.
- The members have not required the Charity to obtain an audit of its financial statements for the year in question.
- The Trustees acknowledge their responsibilities for complying with the requirements of the Charities SORP with respect to maintaining proper accounting records and the preparation of financial statements which give a true and fair view of the state of the affairs of the charity as at the end of the financial year.

The financial statements were approved by the Trustees on 20<sup>th</sup> June 2022 and signed on its behalf by

  
**Mr Thomas David Blair**  
Trustee

The notes on pages 7 to 9 form part of these financial statements



# Dunluce Christian Fellowship (Formerly Portrush Christian Trust)

## Registered Charity

For the year ended 31 December 2021

## Notes to the Financial Statements

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### 1 Accounting policies

#### a Charity status

The charity is a charitable trust registered with the Charity Commission for Northern Ireland.

#### b Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### c Basis of Preparation

The 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2015 (FRS 102) effective 1 January 2015).

Dunluce Christian Fellowship (Formerly Portrush Christian Trust) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### d Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity, therefore the financial statements have been prepared on a going concern basis.

#### e Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income;

- Donation and gift income is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.

The total incoming resources of the Charity for the year has been derived from its principal activity wholly undertaken in the UK.

#### f Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and other costs incurred in the running of the charity.

#### g Funds

All resources received and expended are treated as unrestricted unless specifically stated as conditional upon receipt. Unrestricted funds are available to spend on any activities that further the purposes of the charity.

#### h Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

**Registered Charity**

**For the year ended 31 December 2021**

**Notes to the Financial Statements (Cont'd)**

**i Cash at bank and on hand**

Cash at bank and in hand includes cash and highly liquid short term investments.

**j Creditors**

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably. Creditors and provisions are valued at their settlement amount, after allowing for any trade discounts due.

**2 Incoming resources**

<b>Income from Tithes, Donations &amp; Offerings</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
Tithes, Donations & Offerings (Inc. Gift Aid)	21,305	-	21,305
	<u>21,305</u>	<u>-</u>	<u>21,305</u>
<b>Income from investments</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
Bank interest received	1	-	1
	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total incoming resources</b>	<u><b>21,306</b></u>	<u><b>-</b></u>	<u><b>21,306</b></u>

**3 Expenditure on charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
Direct Charitable Expenditure	14,318	-	14,318
	<u>14,318</u>	<u>-</u>	<u>14,318</u>

**4 Other expenditure**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
Administrative & Operating Expenditure	4,449	-	4,449
	<u>4,449</u>	<u>-</u>	<u>4,449</u>

**5 Debtors**

	<b>2021 £</b>
Debtors	<u>-</u>

**Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

**Registered Charity**

**For the year ended 31 December 2021**

**Notes to the Financial Statements (Cont'd)**

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**6 Creditors**

**2021  
£**

Creditors and Accruals

-

**7 Tangible Fixed Assets**

	<b>Land &amp; Property £</b>	<b>Total 2021 £</b>
Opening balance	80,000	80,000
Additions	-	-
<b>Closing balance at 31 December 2020</b>	<u>80,000</u>	<u>80,000</u>

**8 Movements in funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
Opening balance	101,943	-	101,943
Net incoming resources for the year	2,539	-	2,539
<b>At 31 December 2021</b>	<u>104,482</u>	<u>-</u>	<u>104,482</u>

**9 Transactions with Trustees**

None of the Trustees, nor any person associated with them has received or is due to receive any remuneration for the year, either directly or indirectly from the Charity funds.

**10 Related Party Disclosures**

There were no reportable related party disclosures required.

**11 Registered Charity**

The Charity is registered with the Charities Commission for Northern Ireland and is a Registered Charity. The members of the Charity are the Trustees named on page 1.

The Charity is also an exempt charity.