

Portrush Heritage Group

Northern Ireland · Charity number 108470

Details

Status Received

Company number [679665](#)

Registered 2021-11-22

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

Contact

Address 10 Randal Park
Portrush
County Antrim
Northern Ireland
BT56 8jj
BT56 8JJ

Phone 07714033831

Email chairman.portrushheritage@gmail.com

Website discoverportrush.com

Activities

Purposes: The charity's objects ('Objects') are specifically restricted to the following: To promote and stimulate an interest and learning in the heritage and character of Portrush and surrounding area. To encourage the preservation, protection, development and improvement of features of heritage interest in Portrush and surrounding area. 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.

What the charity does: The advancement of the arts, culture, heritage or science

How the charity works: Heritage/historical

Who the charity helps: General public, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£15,650	£6,599	£0	0

Trustees

Name	Role	Appointed
Billy Mcnaul		
Clare Rainey		
Dr Eamon Mccoy		
Jim Cavalleros		
John McNally		
John Moore		
Keith Browne		
Kenneth Wood		
Maria Mcalister		
Mervyn Mckay		
Sarah Calvin		

Portrush Heritage Group

Northern Ireland - Charity number 108470

Accounts

Company Registration No. NI679665 (Northern Ireland)

ids.
chartered accountants

PORTRUSH HERITAGE GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E K Browne M J Cavalleros M G McKay J J McNally W G McNaul D J L Moore C Rainey M McAlister K Wood S Calvin
Charity number	NIC102817
Company number	NI679665
Registered office	10 Randal Park PORTRUSH Co Antrim BT56 8JJ
Independent examiner	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
Bankers	Danske Bank Donegall Square West BELFAST BT1 6JS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum of Association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Portrush Heritage Group (PHG), established 22nd May 2014, is a volunteer-lead organisation with a membership of over 180. PHG's rapid growth is evidence of the keen interest the community has in the heritage of Portrush. PHG is registered with the Charity Commission of Northern Ireland (NIC108470) and Companies House NI (NI679665).

Our vision is to have,

" Recognition and appreciation of, and engagement with the significant history and heritage of Portrush and its people"

PHG seeks to work closely with the community and all interested parties to promote the town's heritage and history through effective signage, public art and sculpture, heritage tours, talks, theatre, exhibitions, explanatory displays, and the production and distribution of relevant literature and publications.

Our Mission Statement,

"Portrush Heritage Group actively promotes and facilitates the appreciation of and engagement with the history and heritage of Portrush "

Our 2025-27 Strategic Plan (reviewed by the Committee in October 2024) is our blueprint over the next two years to guide efforts towards our vision. As we grow it is important to state our values which are,

Working collaboratively:

Proactively working with the Community and relevant stakeholders

Inclusive:

Enabling engagement by all representatives of our Community

Integrity & professionalism:

Conducting our work to the highest of standards, whilst respecting the natural environment

Good governance:

Applying sound organisational and operational practice and appropriate use of resources

A copy of the 2025-27 Strategic Plan can be obtained by email request to the Chairman at, chairman.portushheritage@gmail.com.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Principal Activities:

PHG's principal activities include,

Heritage Evenings:

Scheduled as five events (October to March) with speakers on a range of heritage subjects and an average attendance of 80. Our 2025-2026 season of Heritage Evenings is well underway with good attendance in person and on-line. We wish to acknowledge the support provided by the Causeway Coast and Glens Borough Council's Social Connections Fund for the cost of hiring the room used for our Heritage Evenings.

Swell 2025:

Portrush Heritage Group (PHG) was lead partner in the running of SWELL 2025 with a £6K budget jointly funded by CCGBC's Festival Fund and Portrush Community Enterprises.

SWELL is a volunteer-run festival generated by and for the community. It draws on strong partnerships with existing community groups based in Portrush including North Coast Community Exchange, Portrush Park Run, Portrush Film Theatre, CAUS, Repair Café North Coast, Traditional Yawl and Drontheim Group, North Coast Writers, Wave Project, Coastal Vocals, Causeway Shantymen and Pub Poetry North Coast.

This year SWELL invested time in developing relationships with young people and older residents experiencing isolation, through Carnalridge, Mill Strand, St Patrick's and Portrush Primary Schools, Reach Portrush, Abercorn Fold and Portrush Library Knit and Natter Group.

153rd OPEN GOLF LEGACY FUND:

Portrush Heritage Group was awarded £10,000 funding from The 153rd Open Legacy Fund to deliver a new heritage tourism project — Discover Portrush Walking Tours. This initiative will see the creation of guided walking tours exploring Portrush's rich maritime and cultural story. Rooted in the principles of regenerative tourism, the tours will be led by trained local guides, giving visitors and residents alike the chance to rediscover the town's heritage in a new and engaging way. Nine candidates will commence an accredited 8-week Level 2 OCN Tour Guiding course in partnership with Northern Regional College on 26th January 2026.

In Year 1 of the project the guides will offer a minimum of one 90-minute tour monthly during the off-season, and two per month from April to September.

DISCOVER PORTRUSH & YOUNG EXPLORER PORTRUSH (YEP) APPS

We invested in the amalgamation of our two Apps to provide a single digital source for engagement of the Heritage Trail and YEP Adventures. The new Discover Portrush App will reduce considerably the cost of hosting and supporting this valuable digital platform.

Lobbying:

PHG continued throughout the year to raise public awareness on heritage related matters that could affect our shared heritage.

Weekly Heritage News:

The weekly Heritage News Emails continued throughout the year and have proved popular with the membership.

Discover Portrush Magazine:

Funding from the SWELL 2025 budget was used to publish a further edition of our full-colour 12-page magazine called "Discover Portrush". Five hundred copies of the magazine were printed with copies delivered to members and made available to the community through the local primary schools, library and the REACH Community Group.

Antrim Gardens:

Our plans for the regeneration of Antrim Gardens have been delayed due to a reorganisation of our priorities. However, we are committed to progressing ideas and plans to make the gardens a more attractive destination.

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Directors:

Our Chair Jade Thorne resigned, and Vice Chair John McNally resumed the duties of Chair. The other Directors are Sarah Calvin, Maria McAlister, Clare Rainey, Billy McNaul, Keith Browne, John Moore, Kenneth Wood, Jim Cavalleros, Mervyn McKay

Our Strategic Priorities.

PHG's priorities going forward are,

1. Heritage Evenings, Discover Portrush Magazine, Heritage Newsletters
2. Updating and possible amalgamation of our Discover Portrush and YEP! Apps, as well as increasing our social media and website presence
3. Increased engagement with schools and young people.
4. Transformation of Antrim Gardens into a community heritage destination
5. Preservation of the town's history and heritage.
6. Continue to develop a living history archive
7. Engage with collaborative projects that promote the history and heritage of Portrush.
8. Encourage public contribution to heritage archives

Financial review

The financial statement is made up of,

"Unrestricted Funds" from Membership Fees, sale of Raffle Tickets and Books at our Heritage Evenings and "Restricted Funds" from Grants received (Causeway Coast and Glens Festival Fund and Portrush Community Enterprises) for the staging of SWELL 2025 and the production of our "Discover Portrush" Magazine. The R&A legacy Fund for establishing the Walking Tours programme and Causeway Coast and Glens Social Connections Fund for assistance with room hire cost for our Heritage Evenings.

Our finances are currently in a good position, and with the membership fee increased to £15 we are confident of continued stability. Sadly, our former Treasurer John White passed away in December and we thank John and Helen for their very significant contribution to the success of our Heritage Group.

We would like to thank our Financial Team for their excellent work in delivering these results. Billy McNaul our Treasurer, Jim Carrigy for his assistance with the preparation of the schedules and Roger Dallas of IDS Chartered Accountants for his help and assistance with the preparation of this Report.

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E K Browne

M J Cavalleros

M G McKay

J J McNally

W G McNaul

D J L Moore

C Rainey

M McAlister

J Thorne

K Wood

S Calvin

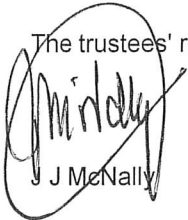
(Resigned 22 October 2025)

There is no external body with the power to appoint trustees or directors of the charity.

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



J J McNally

19 January 2026

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PORTRUSH HERITAGE GROUP**

I report to the Trustees on my examination of the financial statements of Portrush Heritage Group (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 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; and
- state whether particular matters have come to my attention.

Independent examiner's statement

I have examined your charity accounts 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2 That the accounts do not accord with those accounting records; or
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with 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; or
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

I have completed my examination and have no concerns in respect of the matters (1) to (4) 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.



Roger Dallas
IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

Dated: 19 January 2026

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	5,483	15,650	21,133	4,851	6,000	10,851
Total income		<u>5,483</u>	<u>15,650</u>	<u>21,133</u>	<u>4,851</u>	<u>6,000</u>	<u>10,851</u>
Expenditure on:							
Raising funds	4	3,232	-	3,232	3,713	-	3,713
Charitable activities	5	1,618	6,599	8,217	898	6,023	6,921
Total expenditure		<u>4,850</u>	<u>6,599</u>	<u>11,449</u>	<u>4,611</u>	<u>6,023</u>	<u>10,634</u>
Net income and movement in funds		633	9,051	9,684	240	(23)	217
Reconciliation of funds:							
Fund balances at 1 January 2025		<u>8,124</u>	<u>800</u>	<u>8,924</u>	<u>7,884</u>	<u>823</u>	<u>8,707</u>
Fund balances at 31 December 2025		<u>8,757</u>	<u>9,851</u>	<u>18,608</u>	<u>8,124</u>	<u>800</u>	<u>8,924</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 DECEMBER 2025

		2025 £	£	2024 £
Current assets				
Cash at bank and in hand	18,608		8,924	
		<u>18,608</u>	<u>8,924</u>	
Net current assets		18,608		8,924
Income funds				
Restricted funds	9	9,851		800
Unrestricted funds	10	8,757		8,124
		<u>18,608</u>		<u>8,924</u>
		<u><u>18,608</u></u>		<u><u>8,924</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

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

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.

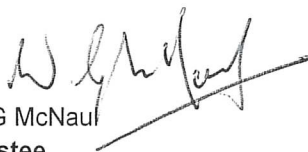
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 January 2026

J J McNally
Trustee



W G McNaul
Trustee



Company Registration No. NI679665 (Northern Ireland)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Portrush Heritage Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 10 Randal Park, PORTRUSH, Co Antrim, BT56 8JJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. All expenditure is accounted for on a payment basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Taxation

No provision for taxation is required as the company is defined as a charity for taxation purposes.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024
	£	£	£	£	£
Donations and gifts	2,588	-	2,588	1,521	1,521
Grants receivable	-	15,650	15,650	-	6,000
Membership fees	2,895	-	2,895	3,330	3,330
	<u>5,483</u>	<u>15,650</u>	<u>21,133</u>	<u>4,851</u>	<u>10,851</u>
Donations and gifts					
Raffle tickets	642	-	642	770	770
Donations	1,425	-	1,425	-	-
Heritage event	415	-	415	271	271
Book sales	-	-	-	380	380
Miscellaneous	106	-	106	100	100
	<u>2,588</u>	<u>-</u>	<u>2,588</u>	<u>1,521</u>	<u>1,521</u>
Grants receivable					
R&A 153rd Legacy Fund	-	10,000	10,000	-	-
Swell	-	3,000	3,000	-	6,000
Causeway Coast & Glens	-	2,650	2,650	-	-
	<u>-</u>	<u>15,650</u>	<u>15,650</u>	<u>-</u>	<u>6,000</u>

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Support costs	3,232	3,713
	<u>3,232</u>	<u>3,713</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Swell	6,598	6,021
Gifts/Prizes/Gratuities/Event costs	1,619	900
	<u>8,217</u>	<u>6,921</u>
Analysis by fund		
Unrestricted funds	1,619	898
Restricted funds	6,598	6,023
	<u>8,217</u>	<u>6,921</u>

6 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Printing	36	-	36	622	-	622
Website	2,419	-	2,419	1,653	-	1,653
Secretarial	115	-	115	215	-	215
Zoom	156	-	156	156	-	156
Training	28	-	28	239	-	239
Insurance	111	-	111	170	-	170
Bank fees	48	-	48	105	-	105
Administration	124	-	124	384	-	384
Miscellaneous	195	-	195	169	-	169
	<u>3,232</u>	<u>-</u>	<u>3,232</u>	<u>3,713</u>	<u>-</u>	<u>3,713</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

There were no employees during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

9 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
	800	15,650	(6,599)	9,851
	<u>800</u>	<u>15,650</u>	<u>(6,599)</u>	<u>9,851</u>
Previous year:				
	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	823	6,000	(6,023)	800
	<u>823</u>	<u>6,000</u>	<u>(6,023)</u>	<u>800</u>

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	8,124	5,483	(4,850)	8,757
	<u>8,124</u>	<u>5,483</u>	<u>(4,850)</u>	<u>8,757</u>
Previous year:				
	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	7,884	4,851	(4,611)	8,124
	<u>7,884</u>	<u>4,851</u>	<u>(4,611)</u>	<u>8,124</u>

11 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Current assets/(liabilities)	8,757	9,851	18,608
	<u>8,757</u>	<u>9,851</u>	<u>18,608</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	8,124	800	8,924
	<u>8,124</u>	<u>800</u>	<u>8,924</u>
	<u><u>8,124</u></u>	<u><u>800</u></u>	<u><u>8,924</u></u>

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Portrush Heritage Group

Northern Ireland - Charity number 108470

Accounts

Company Registration No. NI679665 (Northern Ireland)



PORTRUSH HERITAGE GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

IDS Chartered Accountants LLP
23/25 Queen Street
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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E K Browne M J Cavalleros M G McKay J J McNally W G McNaul D J L Moore C Rainey M McAlister J Thorne K Wood Mrs S C Calvin	(Appointed 30 October 2024)
Charity number	NIC102817	
Company number	NI679665	
Registered office	10 Randal Park PORTRUSH Co Antrim BT56 8JJ	
Independent examiner	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG	
Bankers	Danske Bank Donegall Square West BELFAST BT1 6JS	

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Our vision is to have,

" Recognition and appreciation of, and engagement with the significant history and heritage of Portrush and its people"

PHG seeks to work closely with the community and all interested parties to promote the town's heritage and history through effective signage, public art & sculpture, heritage tours, talks, theatre, exhibitions, explanatory displays, and the production and distribution of relevant literature and publications.

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"Portrush Heritage Group actively promotes and facilitates the appreciation of and engagement with the history and heritage of Portrush "

Our 2025-27 Strategic Plan (reviewed by the Committee in October 2024) is our blueprint over the next three years to guide efforts towards our vision. As we grow it is important to state our values which are,

Working collaboratively:

Proactively working with the Community and relevant stakeholders

Inclusive:

Enabling engagement by all representatives of our Community

Integrity & professionalism:

Conducting our work to the highest of standards, whilst respecting the natural environment

Good governance:

Applying sound organisational and operational practice and appropriate use of resources

A copy of the 2025-27 Strategic Plan can be obtained by email request to the Chairman at, chairman.portushheritage@gmail.com.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Principal Activities:

PHG's principal activities include,

Heritage Evenings:

Scheduled as five events (October to March) with speakers on a range of heritage subjects and an average attendance of 80. Our 2024-2025 season of Heritage Evenings is well underway with good attendance in person and on-line.

Swell 2024:

With a £6K budget jointly funded by CCGBC's Festival Fund and Portrush Community Enterprises we were lead partner in this Year's Swell Event. Swell is a volunteer-run festival that has fostered strong partnerships with existing community groups based in Portrush or the Causeway area.

PHG was lead partner, supporting the excellent work of the SWELL Organisation. Over 60 local groups, businesses and individuals hosted, organised and facilitated events for around 1,700 participants over the course of a full week of activities. PHG partnered with Causeway Coast & Glens Museum Service to create our first 'Pop-Up Museum' on the theme of 'Growing up in Portrush'. Residents brought in treasured items from their personal and family histories, which were put on display for others to enjoy. The items were photographed by the Museum Service and will form an online exhibition on NIArchive.com later this year.

Lobbying:

PHG continued throughout the year to raise public awareness on heritage related matters that could affect our shared heritage.

Weekly Heritage News:

The weekly Heritage News Emails continued throughout the year and have proved popular with the membership.

Discover Portrush Magazine:

Funding from the SWELL 2024 budget was used to publish a further edition of our full-colour 12-page magazine called "Discover Portrush". Five hundred copies of the magazine were delivered by post, hand and through the local primary schools.

Antrim Gardens:

Antrim Gardens, The Coastal Zone and Portrush Nature Reserve form a heritage cluster located in Lansdowne Area of Portrush. The sites are traversed by The International Appalachian Trail. PHG wishes to engage with stakeholders, other interested parties, and the community to look at how Antrim Gardens could be transformed from its current underutilised condition into a Destination Heritage Park. To achieve this objective PHG is currently preparing a grant application to secure funding from the National Lottery Heritage Fund for a feasibility study to be conducted.

Directors:

We were delighted to welcome Sarah Calvin as a Director of PHG. Sarah is the Museum Services Development Manager with Causeway Coast and Glens Borough Council.

Our Strategic Priorities.

PHG's priorities going forward are,

1. Heritage Evenings, Discover Portrush Magazine, Heritage Newsletters
2. Updating and possible amalgamation of our Discover Portrush and YEP! Apps, as well as increasing our social media and website presence
3. Increased engagement with schools and young people.
4. Transformation of Antrim Gardens into a community heritage destination
5. Preservation of the town's history and heritage.
6. Continue to develop a living history archive
7. Engage with collaborative projects that promote the history and heritage of Portrush.
8. Encourage public contribution to heritage archives

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The financial statement is made up of, "Unrestricted Funds" from Membership Fees, sale of Raffle Tickets and Books at our Heritage Evenings and "Restricted Funds" from Grants received (Causeway Coast and Glens Festival Fund and Portrush Community Enterprises) for the staging of SWELL 2024 and the production of our "Discover Portrush" Magazine.

Our finances are currently in a good position, and with the membership fee increased to £15 we are confident of continued stability.

We would like to thank our Financial Team for their excellent work in delivering these results. Our former Treasurer John White for his excellence in all things detailed. Billy McNaul our new Treasurer, Jim Carrigy for his assistance with the preparation of the schedules and Roger Dallas of IDS Chartered Accountants for his help and assistance with the preparation of this Report.

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E K Browne
M J Cavalleros
M G McKay
J J McNally
W G McNaul
D J L Moore
C Rainey
J White (Resigned 26 November 2024)
M McAlister
J Thorne
K Wood
Mrs S C Calvin (Appointed 30 October 2024)

There is no external body with the power to appoint trustees or directors of the charity.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.


J J McNally

12 February 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PORTRUSH HERITAGE GROUP

I report to the Trustees on my examination of the financial statements of Portrush Heritage Group (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

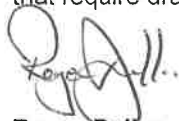
- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Independent examiner's statement

I have examined your charity accounts 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2 That the accounts do not accord with those accounting records; or
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with 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; or
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

I have completed my examination and have no concerns in respect of the matters (1) to (4) 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.



Roger Dallas
IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

Dated: 12 February 2025

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	4,851	6,000	10,851	3,969	6,000	9,969
Total income		<u>4,851</u>	<u>6,000</u>	<u>10,851</u>	<u>3,969</u>	<u>6,000</u>	<u>9,969</u>
Expenditure on:							
Raising funds	4	3,713	-	3,713	2,441	-	2,441
Charitable activities	5	898	6,023	6,921	1,640	6,000	7,640
Total expenditure		<u>4,611</u>	<u>6,023</u>	<u>10,634</u>	<u>4,081</u>	<u>6,000</u>	<u>10,081</u>
Net income/(expenditure) and movement in funds		240	(23)	217	(112)	-	(112)
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>7,884</u>	<u>823</u>	<u>8,707</u>	<u>7,996</u>	<u>823</u>	<u>8,819</u>
Fund balances at 31 December 2024		<u>8,124</u>	<u>800</u>	<u>8,924</u>	<u>7,884</u>	<u>823</u>	<u>8,707</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024 £	£	2023 £
Current assets				
Cash at bank and in hand	8,924		8,707	
Net current assets		8,924		8,707
Income funds				
Restricted funds	10	800		823
Unrestricted funds	11	8,124		7,884
		<u>8,924</u>		<u>8,707</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

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

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12 February 2025

J J McNally
Trustee



W G McNaul
Trustee



Company Registration No. NI679665 (Northern Ireland)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Portrush Heritage Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 10 Randal Park, PORTRUSH, Co Antrim, BT56 8JJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. All expenditure is accounted for on a payment basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Taxation

No provision for taxation is required as the company is defined as a charity for taxation purposes.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Donations and gifts	1,521	-	1,521	1,124	1,124
Grants receivable	-	6,000	6,000	-	6,000
Membership fees	3,330	-	3,330	2,845	2,845
	<u>4,851</u>	<u>6,000</u>	<u>10,851</u>	<u>3,969</u>	<u>9,969</u>
Donations and gifts					
Raffle tickets	770	-	770	687	687
Heritage event	271	-	271	197	197
Book sales	380	-	380	230	230
Miscellaneous	100	-	100	10	10
	<u>1,521</u>	<u>-</u>	<u>1,521</u>	<u>1,124</u>	<u>1,124</u>
Grants receivable					
Swell	-	6,000	6,000	-	3,000
Causeway Coast & Glens BC	-	-	-	-	3,000
	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Support costs	3,713	2,441
	<u>3,713</u>	<u>2,441</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Charitable activities

	2024	2023
	£	£
Swell	6,023	6,000
Heritage events	-	271
Gifts/Prizes/Gratuities/Event costs	898	1,369
	<u>6,921</u>	<u>7,640</u>
	<u>6,921</u>	<u>7,640</u>
Analysis by fund		
Unrestricted funds	898	1,640
Restricted funds	6,023	6,000
	<u>6,921</u>	<u>7,640</u>

6 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Printing	622	-	622	1,041	-	1,041
Website	1,653	-	1,653	203	-	203
Secretarial	215	-	215	630	-	630
Zoom	156	-	156	144	-	144
Training	239	-	239	-	-	-
Insurance	170	-	170	90	-	90
Bank fees	105	-	105	97	-	97
Administration	384	-	384	-	-	-
Miscellaneous	169	-	169	236	-	236
	<u>3,713</u>	<u>-</u>	<u>3,713</u>	<u>2,441</u>	<u>-</u>	<u>2,441</u>

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>-</u>	<u>-</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	823	6,000	(6,023)	800
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
	823	6,000	(6,000)	823

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	7,884	4,851	(4,611)	8,124
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	7,996	3,969	(4,081)	7,884

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	8,124	800	8,924
	<u>8,124</u>	<u>800</u>	<u>8,924</u>
	<u><u>8,124</u></u>	<u><u>800</u></u>	<u><u>8,924</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	7,884	823	8,707
	<u>7,884</u>	<u>823</u>	<u>8,707</u>
	<u><u>7,884</u></u>	<u><u>823</u></u>	<u><u>8,707</u></u>

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Portrush Heritage Group

Northern Ireland - Charity number 108470

Annual report

Company Registration No. NI679665 (Northern Ireland)



PORTRUSH HERITAGE GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 13

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E K Browne M J Cavalleros M G McKay J J McNally W G McNaul D J L Moore C Rainey M McAlister J Thorne K Wood Mrs S C Calvin	(Appointed 30 October 2024)
Charity number	NIC102817	
Company number	NI679665	
Registered office	10 Randal Park PORTRUSH Co Antrim BT56 8JJ	
Independent examiner	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG	
Bankers	Danske Bank Donegall Square West BELFAST BT1 6JS	

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum of Association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Portrush Heritage Group (PHG), established 22nd May 2014, is a volunteer-lead organisation with a membership of over 180. PHG's rapid growth is evidence of the keen interest the community has in the heritage of Portrush. PHG is registered with the Charity Commission of Northern Ireland (NIC108470) and Companies House NI (NI679665).

Our vision is to have,

" Recognition and appreciation of, and engagement with the significant history and heritage of Portrush and its people"

PHG seeks to work closely with the community and all interested parties to promote the town's heritage and history through effective signage, public art & sculpture, heritage tours, talks, theatre, exhibitions, explanatory displays, and the production and distribution of relevant literature and publications.

Our Mission Statement,

"Portrush Heritage Group actively promotes and facilitates the appreciation of and engagement with the history and heritage of Portrush "

Our 2025-27 Strategic Plan (reviewed by the Committee in October 2024) is our blueprint over the next three years to guide efforts towards our vision. As we grow it is important to state our values which are,

Working collaboratively:

Proactively working with the Community and relevant stakeholders

Inclusive:

Enabling engagement by all representatives of our Community

Integrity & professionalism:

Conducting our work to the highest of standards, whilst respecting the natural environment

Good governance:

Applying sound organisational and operational practice and appropriate use of resources

A copy of the 2025-27 Strategic Plan can be obtained by email request to the Chairman at, chairman.portushheritage@gmail.com.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Principal Activities:

PHG's principal activities include,

Heritage Evenings:

Scheduled as five events (October to March) with speakers on a range of heritage subjects and an average attendance of 80. Our 2024-2025 season of Heritage Evenings is well underway with good attendance in person and on-line.

Swell 2024:

With a £6K budget jointly funded by CCGBC's Festival Fund and Portrush Community Enterprises we were lead partner in this Year's Swell Event. Swell is a volunteer-run festival that has fostered strong partnerships with existing community groups based in Portrush or the Causeway area.

PHG was lead partner, supporting the excellent work of the SWELL Organisation. Over 60 local groups, businesses and individuals hosted, organised and facilitated events for around 1,700 participants over the course of a full week of activities. PHG partnered with Causeway Coast & Glens Museum Service to create our first 'Pop-Up Museum' on the theme of 'Growing up in Portrush'. Residents brought in treasured items from their personal and family histories, which were put on display for others to enjoy. The items were photographed by the Museum Service and will form an online exhibition on NIArchive.com later this year.

Lobbying:

PHG continued throughout the year to raise public awareness on heritage related matters that could affect our shared heritage.

Weekly Heritage News:

The weekly Heritage News Emails continued throughout the year and have proved popular with the membership.

Discover Portrush Magazine:

Funding from the SWELL 2024 budget was used to publish a further edition of our full-colour 12-page magazine called "Discover Portrush". Five hundred copies of the magazine were delivered by post, hand and through the local primary schools.

Antrim Gardens:

Antrim Gardens, The Coastal Zone and Portrush Nature Reserve form a heritage cluster located in Lansdowne Area of Portrush. The sites are traversed by The International Appalachian Trail. PHG wishes to engage with stakeholders, other interested parties, and the community to look at how Antrim Gardens could be transformed from its current underutilised condition into a Destination Heritage Park. To achieve this objective PHG is currently preparing a grant application to secure funding from the National Lottery Heritage Fund for a feasibility study to be conducted.

Directors:

We were delighted to welcome Sarah Calvin as a Director of PHG. Sarah is the Museum Services Development Manager with Causeway Coast and Glens Borough Council.

Our Strategic Priorities.

PHG's priorities going forward are,

1. Heritage Evenings, Discover Portrush Magazine, Heritage Newsletters
2. Updating and possible amalgamation of our Discover Portrush and YEP! Apps, as well as increasing our social media and website presence
3. Increased engagement with schools and young people.
4. Transformation of Antrim Gardens into a community heritage destination
5. Preservation of the town's history and heritage.
6. Continue to develop a living history archive
7. Engage with collaborative projects that promote the history and heritage of Portrush.
8. Encourage public contribution to heritage archives

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The financial statement is made up of, "Unrestricted Funds" from Membership Fees, sale of Raffle Tickets and Books at our Heritage Evenings and "Restricted Funds" from Grants received (Causeway Coast and Glens Festival Fund and Portrush Community Enterprises) for the staging of SWELL 2024 and the production of our "Discover Portrush" Magazine.

Our finances are currently in a good position, and with the membership fee increased to £15 we are confident of continued stability.

We would like to thank our Financial Team for their excellent work in delivering these results. Our former Treasurer John White for his excellence in all things detailed. Billy McNaul our new Treasurer, Jim Carrigy for his assistance with the preparation of the schedules and Roger Dallas of IDS Chartered Accountants for his help and assistance with the preparation of this Report.

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E K Browne
M J Cavalleros
M G McKay
J J McNally
W G McNaul
D J L Moore
C Rainey
J White (Resigned 26 November 2024)
M McAlister
J Thorne
K Wood
Mrs S C Calvin (Appointed 30 October 2024)

There is no external body with the power to appoint trustees or directors of the charity.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.


J J McNally

12 February 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PORTRUSH HERITAGE GROUP

I report to the Trustees on my examination of the financial statements of Portrush Heritage Group (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

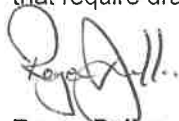
- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Independent examiner's statement

I have examined your charity accounts 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2 That the accounts do not accord with those accounting records; or
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with 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; or
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

I have completed my examination and have no concerns in respect of the matters (1) to (4) 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.



Roger Dallas
IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

Dated: 12 February 2025

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	4,851	6,000	10,851	3,969	6,000	9,969
Total income		<u>4,851</u>	<u>6,000</u>	<u>10,851</u>	<u>3,969</u>	<u>6,000</u>	<u>9,969</u>
Expenditure on:							
Raising funds	4	3,713	-	3,713	2,441	-	2,441
Charitable activities	5	898	6,023	6,921	1,640	6,000	7,640
Total expenditure		<u>4,611</u>	<u>6,023</u>	<u>10,634</u>	<u>4,081</u>	<u>6,000</u>	<u>10,081</u>
Net income/(expenditure) and movement in funds		240	(23)	217	(112)	-	(112)
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>7,884</u>	<u>823</u>	<u>8,707</u>	<u>7,996</u>	<u>823</u>	<u>8,819</u>
Fund balances at 31 December 2024		<u>8,124</u>	<u>800</u>	<u>8,924</u>	<u>7,884</u>	<u>823</u>	<u>8,707</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024 £	£	2023 £
Current assets				
Cash at bank and in hand	8,924		8,707	
Net current assets		8,924		8,707
Income funds				
Restricted funds	10	800		823
Unrestricted funds	11	8,124		7,884
		<u>8,924</u>		<u>8,707</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

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

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12 February 2025

J J McNally
Trustee



W G McNaul
Trustee



Company Registration No. NI679665 (Northern Ireland)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Portrush Heritage Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 10 Randal Park, PORTRUSH, Co Antrim, BT56 8JJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. All expenditure is accounted for on a payment basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Taxation

No provision for taxation is required as the company is defined as a charity for taxation purposes.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Donations and gifts	1,521	-	1,521	1,124	1,124
Grants receivable	-	6,000	6,000	-	6,000
Membership fees	3,330	-	3,330	2,845	2,845
	<u>4,851</u>	<u>6,000</u>	<u>10,851</u>	<u>3,969</u>	<u>9,969</u>
Donations and gifts					
Raffle tickets	770	-	770	687	687
Heritage event	271	-	271	197	197
Book sales	380	-	380	230	230
Miscellaneous	100	-	100	10	10
	<u>1,521</u>	<u>-</u>	<u>1,521</u>	<u>1,124</u>	<u>1,124</u>
Grants receivable					
Swell	-	6,000	6,000	-	3,000
Causeway Coast & Glens BC	-	-	-	-	3,000
	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Support costs	3,713	2,441
	<u>3,713</u>	<u>2,441</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Charitable activities

	2024	2023
	£	£
Swell	6,023	6,000
Heritage events	-	271
Gifts/Prizes/Gratuities/Event costs	898	1,369
	<u>6,921</u>	<u>7,640</u>
	<u>6,921</u>	<u>7,640</u>
Analysis by fund		
Unrestricted funds	898	1,640
Restricted funds	6,023	6,000
	<u>6,921</u>	<u>7,640</u>

6 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Printing	622	-	622	1,041	-	1,041
Website	1,653	-	1,653	203	-	203
Secretarial	215	-	215	630	-	630
Zoom	156	-	156	144	-	144
Training	239	-	239	-	-	-
Insurance	170	-	170	90	-	90
Bank fees	105	-	105	97	-	97
Administration	384	-	384	-	-	-
Miscellaneous	169	-	169	236	-	236
	<u>3,713</u>	<u>-</u>	<u>3,713</u>	<u>2,441</u>	<u>-</u>	<u>2,441</u>

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>-</u>	<u>-</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	823	6,000	(6,023)	800
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
	823	6,000	(6,000)	823

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	7,884	4,851	(4,611)	8,124
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	7,996	3,969	(4,081)	7,884

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	8,124	800	8,924
	<u>8,124</u>	<u>800</u>	<u>8,924</u>
	<u><u>8,124</u></u>	<u><u>800</u></u>	<u><u>8,924</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	7,884	823	8,707
	<u>7,884</u>	<u>823</u>	<u>8,707</u>
	<u><u>7,884</u></u>	<u><u>823</u></u>	<u><u>8,707</u></u>

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

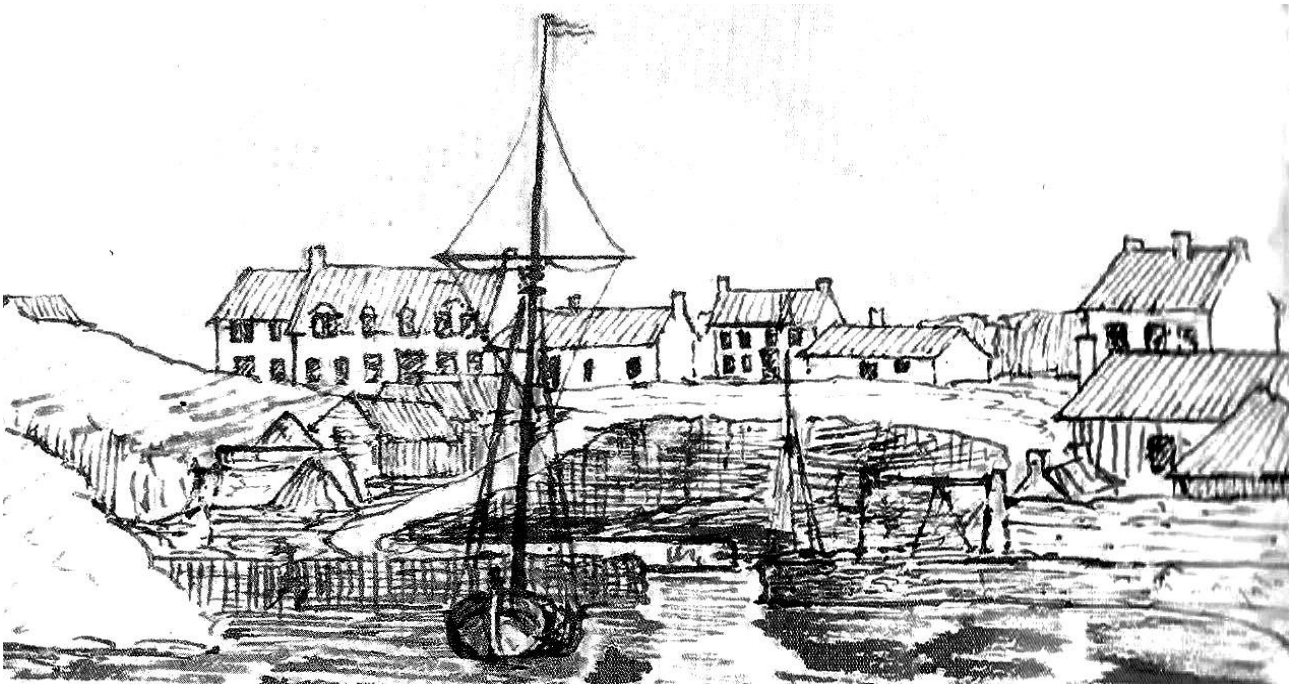
Portrush Heritage Group

Northern Ireland - Charity number 108470

Annual return



PORTRUSH HERITAGE GROUP 2025-2027 STRATEGIC PLAN



Harbour c1815

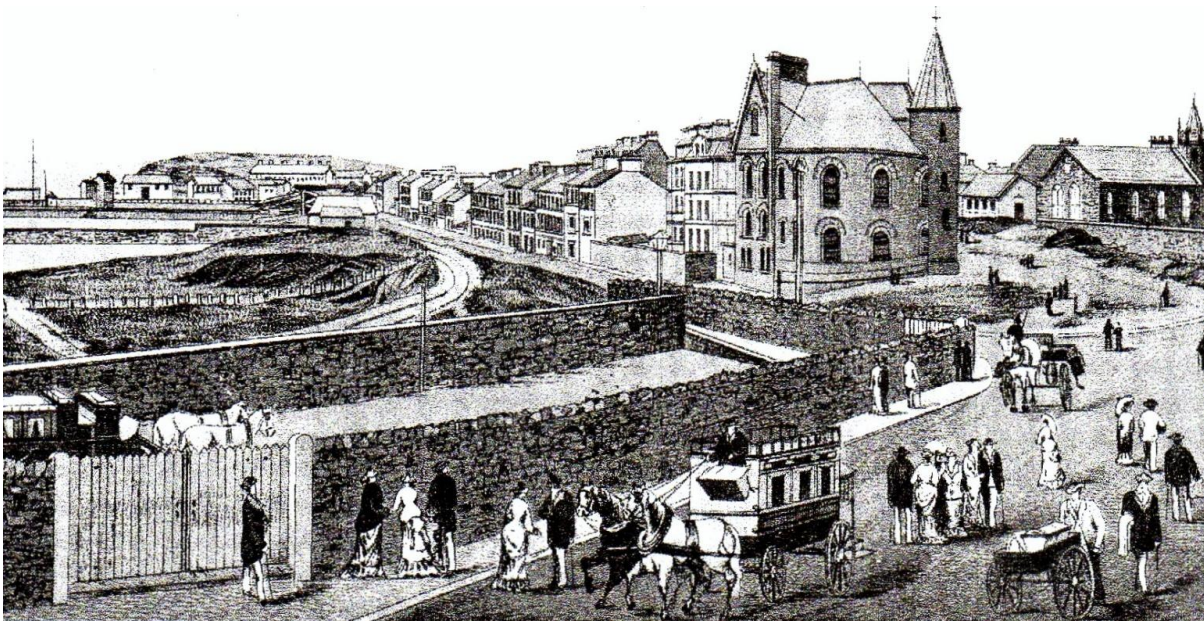
Drawing by Lord Mark Kerr (1778 – 1840) reproduced by kind permission of Hector McDonnell

Portrush Heritage Group is Registered (NIC 102470) with the Charity Commission of Northern Ireland and Companies House (NI679665).



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- 1. Executive Summary**
- 2. Organisational Background**
- 3. Intended Outcomes, Key Areas of Work and Associated Activity**
 - 3.1 Outcome 1: Portrush is known as a heritage town**
 - 3.2 Outcome 2: Portrush's heritage is preserved**
 - 3.3 Outcome 3: The public actively engage with and enjoy Portrush's heritage**
 - 3.4 Outcome 4: Portrush Heritage Group is an effective and sustainable organisation**



Station Square c1880

Image courtesy of Hugh Mc Grattan



Chapter 1 - Executive Summary

Portrush Heritage Group (PHG) is a volunteer organisation, registered with the Charity Commission of Northern Ireland and Companies House NI , whose vision is for the,

" Recognition and appreciation of, and engagement with the significant history and heritage of Portrush and its people"

PHG seeks to work closely with the community, and all interested parties to promote the towns heritage and history through effective signage, public art & sculpture, heritage tours, talks, theatre, exhibitions, explanatory displays, and the production and distribution of relevant literature and publications. Our Mission Statement,

"Portrush Heritage Group actively promotes and facilitates the appreciation of and engagement with the history and heritage of Portrush "

This Strategic Plan will be our blueprint over the next three years to guide efforts towards our vision. As we grow it is important to state our values which are,

- | | |
|---|--|
| Working collaboratively: | Proactively working with the Community and relevant stakeholders |
| Inclusivity: | Enabling engagement by all representatives of our Community |
| Integrity & professionalism: | Conducting our work to the highest of standards, whilst respecting the natural environment |
| Good governance: | Applying sound organisational and operational practice and appropriate use of resources |

This new plan is based on the 2023-2025 Strategic Plan which was reviewed by the Committee in November 2024.

John McNally: Chairman, 4th January 2025

A handwritten signature in black ink, appearing to read 'John McNally', with a diagonal line through it.



Chapter 2 – Organisational Background

Portrush Heritage Group (PHG), established 22nd May 2014, has a membership of over 200. PHG's rapid growth is evidence of the keen interest the community has in the heritage of Portrush, and also in the ways we have diversified to reach out to a wider audience and to ensure accessibility for our existing one.

PHG's success brought challenges as it sought to determine the heritage priorities that the members and wider community would like to see addressed. To this end in 2015 PHG embarked on an ambitious strategic planning exercise to bring focus to this challenge. Working in partnership with Clare Cuthbert (Strategic Planning Consultant) an Open Meeting was held in Portrush Town Hall where approximately 80 members of the public attended. The meeting provided an opportunity for PHG members and interested parties to explore the context in which the organisation works and strategically responds.

Two subsequent PHG Committee workshop meetings were also held to analyse the Open Meeting feedback and produce a working Strategic Plan for the period 2015 to 2018. The Strategic Plan was reviewed in March 2018 (2018 to 2020), June 2020 (2020 -2023), October 2022 (2023 to 2025) and most recently in November 2024. In all sessions the review was conducted by Clare Cuthbert (Blue Moss).

During the pandemic the Weekly Newsletters, twice yearly publication of our Discover Portrush Magazine and the staging of Discover Portrush Exhibitions in the windows of the White House Store resulted in a 50% increase in membership. Following on from this, it was decided to cease the running of future Pirates Off Portrush & the Heritage Fair events and these have been passed on to Portrush Yacht Club, at their request.

Our priorities going forward are,

1. Heritage Evenings, Discover Portrush Magazine, Heritage Newsletters
2. Updating and possible amalgamation of our Discover Portrush and YEP! Apps, as well as increasing our social media and website presence
3. Increased engagement with schools and young people.
4. Transformation of Antrim Gardens into a community heritage destination
5. Preservation of the town's history and heritage.
6. Continue to develop a living history archive
7. Engage with collaborative projects that promote the history and heritage of Portrush.
8. Encourage public contribution to heritage archives

In May 2021 Portrush Heritage Group became a not-for-profit company limited by guarantee (NI679665). The group is also registered with the Charity Commission (NIC108470)



Chapter 3 – Intended Outcomes, Key Areas of Work and Associated Activity.

3.1 Outcome 1: Portrush is known as a heritage town

- a. Continue to promote and raise awareness of the history and heritage of Portrush
 - i. host Heritage Evenings and special events
 - ii. produce weekly newsletter and Discover Portrush magazine
 - iii. continue to develop social media and website presence
 - iv. continue to develop visual media engagement with history and heritage
- b. Promote the history and heritage of Portrush, including key geology and locations of interest, by displaying and promoting at key tourist locations or attractions and through key tourism operators
- c. Strengthen engagement with key stakeholders e.g. organisations, statutory bodies, local council and local government
- d. Develop a promotions plan with associated budget
 - i. build the Discover Portrush brand and digital presence

3.2 Outcome 2: Portrush's heritage is preserved

- a. Collaboratively facilitate the storage and accessibility to history and heritage archives
- b. Continue to develop a living history archive
 - i. include photography and videography aspects
- c. Enable the preservation of cultural heritage
- d. Affect policy to ensure relevant heritage preservation and conservation

3.3 Outcome 3: The public actively engage with and enjoy Portrush's heritage

- a. Seek increased engagement through increased and diversified PHG membership
- b. Host regular heritage activity for public engagement
- c. Engage with collaborative projects that promote the history and heritage of Portrush
- d. Continue to renew and update heritage and history signage and information boards as relevant



- e. Relaunch and widely promote the Young Explorer and Discover Portrush Apps
- f. Strengthen engagement with school communities in Portrush
 - i. hold competitions
 - ii. engage with RPGC around their publication of 'A Wild Year'
- g. Plan and seek funding for the creation of Antrim Gardens Heritage Park
- h. Collaboratively seek to enable Portrush history and heritage walking tours during the summer season
 - i. develop and deliver a training programme
 - ii. identify potential co-ordinators/deliverers of tours
- i. Encourage public contribution to heritage archives

3.4 Outcome 4: Portrush Heritage Group is an effective and sustainable organisation

- a. Define and promote PHG's understanding of history and heritage
- b. Proactively plan for Board succession
- c. Increase organisational capacity via volunteering opportunities
- d. Build a speaker database and consider related costs
- e. Seek financial sustainability via diverse income streams including grant funding and commercial sponsorship
- f. Consider PHG alternative venue options

Portrush Heritage Group
5th January 2025

Portrush Heritage Group

Northern Ireland - Charity number 108470

Accounts

Company Registration No. NI679665 (Northern Ireland)

ids.
chartered accountants

PORTRUSH HERITAGE GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E K Browne M J Cavalleros M G McKay J J McNally W G McNaul D J L Moore C Rainey J White M McAlister (Appointed 15 November 2023) J Thorne K Wood (Appointed 28 June 2023)
Charity number	NIC102817
Company number	NI679665
Registered office	10 Randal Park PORTRUSH Co Antrim BT56 8JJ
Independent examiner	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
Bankers	Danske Bank Donegall Square West BELFAST BT1 6JS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum of Association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Portrush Heritage Group (PHG), established 22nd May 2014, is a volunteer-lead organisation with a membership of over 180. PHG's rapid growth is evidence of the keen interest the community has in the heritage of Portrush. PHG is registered with the Charity Commission of Northern Ireland (NIC108470) and Companies House NI (NI679665).

Our vision is to have,

" People recognise and appreciate the significant history and heritage of Portrush"

PHG seeks to work closely with the community and all interested parties to promote the town's heritage and history through effective signage, public art & sculpture, heritage tours, talks, theatre, exhibitions, explanatory displays, and the production and distribution of relevant literature and publications.

Our Mission Statement,

"Portrush Heritage Group promotes the appreciation of and engagement with the heritage of Portrush and the surrounding area".

Our 2023-25 Strategic Plan (reviewed by the Committee in October 2022) is our blueprint over the next three years to guide efforts towards our vision. As we grow it is important to state our values which are,

Working collaboratively:

Proactively working with the Community and relevant stakeholders

Inclusive:

Enabling engagement by all representatives of our Community

Integrity & professionalism:

Conducting our work to the highest of standards, whilst respecting the natural environment

Good governance:

Applying sound organisational and operational practice and appropriate use of resources

A copy of the 2023-25 Strategic Plan can be obtained by email request to the Chairman at, chairman.portushheritage@gmail.com.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Principal Activities:

PHG's principal activities include,

Heritage Evenings:

Scheduled as six events (October to April) with speakers on a range of heritage subjects and an average attendance of 80. Our 2023-2024 season of Heritage Evenings is well underway with good attendance in person and on-line.

Harbour Public Realm Scheme:

We were invited by DfC to advise on possible Heritage Content in their pavement improvements work at Portrush Harbour. After PHG's submission of several options the scheme included the addition of a Compass Rose and Two Heritage Information Signs.

Swell 2023:

With a £6K budget jointly funded by CCGBC's Festival Fund and Portrush Community Enterprises we were lead partner in this Year's Swell Event.

Swell is a volunteer-run festival that has fostered strong partnerships with existing community groups based in Portrush or the Causeway area. PHG were lead partner, supporting the excellent work of the SWELL Organisation. PHG's Discover Portrush exhibition, in the windows of the White House, took a journey from the Bronze Age Village of Corrstown to the 17th Century Dunluce Town the mid-19th and 20th Centuries plans for Portrush. A newly commissioned Heritage Timeline was also incorporated into the exhibition.

Weekly Heritage News:

The weekly Heritage News Emails continued throughout the year and have proved popular with the membership.

Discover Portrush Magazine:

Funding from the SWELL 2023 budget was used to publish a further edition of our full-colour 12-page magazine called "Discover Portrush". Five hundred copies of the magazine were delivered by post, hand and through the local primary schools.

Pirates Off Portrush:

Portrush Yacht Club (PYC) agreed to take over the running of "Pirates Off Portrush" and PHG has loaned the relevant props to the Yacht Club for an initial three-year period. After which a decision would be made regarding the permanent transfer of the props to PYC.

Directors:

On 22nd September 2023 our much-loved fellow Director Canon John McKegney passed away. John was our Heritage Evening Chairman and enthusiastic contributor to our Heritage Group. John will be sadly missed by the Membership.

In December we welcomed Maria McAlister to the Board. Maria is the Interim Development Manager with Tourism NI in their Landscapes and Activities.

Our Strategic Priorities.

PHG's priorities going forward are,

1. Heritage Evenings, Discover Portrush Magazine, Heritage Newsletters, Discover Portrush Exhibition.
2. Antrim Gardens Destination Project.
3. Updating our Discover Portrush App
4. Engagement with schools and young people through Heritage Timeline.
5. Survey of Ballywillan Old Church Graveyard.
6. Retention of Quigleys Cottage in Public Ownership.

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The financial statement is made up of,

"Unrestricted Funds" from Membership Fees, sale of Raffle Tickets and Books at our Heritage Evenings and "Restricted Funds" from Grants received (Causeway Coast and Glens Festival Fund and Portrush Community Enterprises) for the staging of SWELL 2023 and the production of our "Discover Portrush" Magazine.

Our finances are currently in a good position, and with the membership fee increased to £15 we are confident of continued stability.

We would like to thank our Financial Team for their excellent work in delivering these results. Our Treasurer John White for his excellence in all things detailed, Mr Jim Carrigy for his assistance with the preparation of the schedules and Roger Dallas of IDS Chartered Accountants LLP for his help and assistance with the preparation of this Report.

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E K Browne	
M J Cavalleros	
S P Fairon	(Resigned 28 June 2023)
M G McKay	
Revd Cannon J W McKegey	(Deceased 22 September 2023)
J J McNally	
W G McNaul	
D J L Moore	
C Rainey	
J White	
M McAlister	(Appointed 15 November 2023)
J Thorne	
K Wood	(Appointed 28 June 2023)

There is no external body with the power to appoint trustees or directors of the charity.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

J J McNally

31 January 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PORTRUSH HERITAGE GROUP**

I report to the Trustees on my examination of the financial statements of Portrush Heritage Group (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

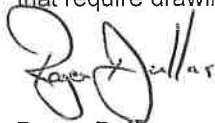
- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Independent examiner's statement

I have examined your charity accounts 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2 That the accounts do not accord with those accounting records; or
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with 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; or
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

I have completed my examination and have no concerns in respect of the matters (1) to (4) 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.



Roger Dallas

IDS Chartered Accountants LLP

23/25 Queen Street

COLERAINE

Co Londonderry

BT52 1BG

Dated: 31 January 2024

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	3,969	6,000	9,969	11,852	4,300	16,152
Expenditure on:							
Raising funds	4	2,441	-	2,441	2,625	-	2,625
Charitable activities	5	1,640	6,000	7,640	1,231	3,477	4,708
Total expenditure		4,081	6,000	10,081	3,856	3,477	7,333
Net (expenditure)/income for the year/							
Net movement in funds		(112)	-	(112)	7,996	823	8,819
Fund balances at 1 January 2023		7,996	823	8,819	-	-	-
Fund balances at 31 December 2023		7,884	823	8,707	7,996	823	8,819

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 DECEMBER 2023

	2023 £	£	2022 £
Current assets			
Cash at bank and in hand	8,707	8,819	
Net current assets	8,707		8,819
Income funds			
Restricted funds	823		823
Unrestricted funds	7,884		7,996
	<u>8,707</u>		<u>8,819</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

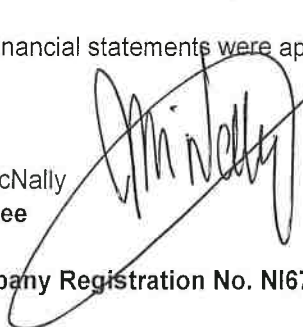
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 January 2024

J J McNally
Trustee



J White
Trustee



Company Registration No. NI679665 (Northern Ireland)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Portrush Heritage Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 10 Randal Park, PORTRUSH, Co Antrim, BT56 8JJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. All expenditure is accounted for on a payment basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Taxation

No provision for taxation is required as the company is defined as a charity for taxation purposes.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Donations and gifts	1,124	-	1,124	1,035	1,035
Grants receivable	-	6,000	6,000	500	4,800
Membership fees	2,845	-	2,845	1,680	1,680
Transfer from unincorporated entity	-	-	-	8,637	8,637
	<u>3,969</u>	<u>6,000</u>	<u>9,969</u>	<u>11,852</u>	<u>16,152</u>
Donations and gifts					
Trader donations	-	-	-	233	233
Raffle tickets	687	-	687	152	152
Royal Portrush Golf Club	-	-	-	550	550
Heritage event	197	-	197	100	100
Book sales	230	-	230	-	-
Miscellaneous	10	-	10	-	-
	<u>1,124</u>	<u>-</u>	<u>1,124</u>	<u>1,035</u>	<u>1,035</u>
Grants receivable					
Halifax Foundation NI	-	-	-	500	3,000
Queen's Platinum Jubilee fund	-	-	-	-	250
The Honourable The Irish Society	-	-	-	-	1,000
Swell	-	3,000	3,000	-	550
Causeway Coast & Glens BC	-	3,000	3,000	-	-
	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>500</u>	<u>4,800</u>

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Support costs	2,441	2,625
	<u>2,441</u>	<u>2,625</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	2023 £	2022 £
Queen's Platinum Jubilee fund - website	-	250
Halifax Foundation NI funded activities	-	1,677
The Honourable The Irish Society funded activities	-	1,000
Royal Portrush Golf Club	-	550
Swell	6,000	550
Heritage events	271	200
Gifts/Prizes/Gratuities/Event costs	1,369	481
	<u>7,640</u>	<u>4,708</u>
	<u>7,640</u>	<u>4,708</u>
Analysis by fund		
Unrestricted funds	1,640	1,231
Restricted funds	6,000	3,477
	<u>7,640</u>	<u>4,708</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Printing	1,041	-	1,041	787	-	787
Website	203	-	203	268	-	268
Secretarial	630	-	630	475	-	475
Zoom	144	-	144	144	-	144
Sound equipment	-	-	-	108	-	108
Training	-	-	-	101	-	101
Insurance	90	-	90	75	-	75
Bank fees	97	-	97	127	-	127
Administration	-	-	-	13	-	13
Miscellaneous	236	-	236	527	-	527
	<u>2,441</u>	<u>-</u>	<u>2,441</u>	<u>2,625</u>	<u>-</u>	<u>2,625</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

9 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:					
Current assets/(liabilities)	7,884	823	8,707	7,996	8,819
	<u>7,884</u>	<u>823</u>	<u>8,707</u>	<u>7,996</u>	<u>8,819</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Portrush Heritage Group

Northern Ireland - Charity number 108470

Annual report

Company Registration No. NI679665 (Northern Ireland)

ids.
chartered accountants

PORTRUSH HERITAGE GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E K Browne M J Cavalleros M G McKay J J McNally W G McNaul D J L Moore C Rainey J White M McAlister (Appointed 15 November 2023) J Thorne K Wood (Appointed 28 June 2023)
Charity number	NIC102817
Company number	NI679665
Registered office	10 Randal Park PORTRUSH Co Antrim BT56 8JJ
Independent examiner	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
Bankers	Danske Bank Donegall Square West BELFAST BT1 6JS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum of Association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Portrush Heritage Group (PHG), established 22nd May 2014, is a volunteer-lead organisation with a membership of over 180. PHG's rapid growth is evidence of the keen interest the community has in the heritage of Portrush. PHG is registered with the Charity Commission of Northern Ireland (NIC108470) and Companies House NI (NI679665).

Our vision is to have,

" People recognise and appreciate the significant history and heritage of Portrush"

PHG seeks to work closely with the community and all interested parties to promote the town's heritage and history through effective signage, public art & sculpture, heritage tours, talks, theatre, exhibitions, explanatory displays, and the production and distribution of relevant literature and publications.

Our Mission Statement,

"Portrush Heritage Group promotes the appreciation of and engagement with the heritage of Portrush and the surrounding area".

Our 2023-25 Strategic Plan (reviewed by the Committee in October 2022) is our blueprint over the next three years to guide efforts towards our vision. As we grow it is important to state our values which are,

Working collaboratively:

Proactively working with the Community and relevant stakeholders

Inclusive:

Enabling engagement by all representatives of our Community

Integrity & professionalism:

Conducting our work to the highest of standards, whilst respecting the natural environment

Good governance:

Applying sound organisational and operational practice and appropriate use of resources

A copy of the 2023-25 Strategic Plan can be obtained by email request to the Chairman at, chairman.portushheritage@gmail.com.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Principal Activities:

PHG's principal activities include,

Heritage Evenings:

Scheduled as six events (October to April) with speakers on a range of heritage subjects and an average attendance of 80. Our 2023-2024 season of Heritage Evenings is well underway with good attendance in person and on-line.

Harbour Public Realm Scheme:

We were invited by DfC to advise on possible Heritage Content in their pavement improvements work at Portrush Harbour. After PHG's submission of several options the scheme included the addition of a Compass Rose and Two Heritage Information Signs.

Swell 2023:

With a £6K budget jointly funded by CCGBC's Festival Fund and Portrush Community Enterprises we were lead partner in this Year's Swell Event.

Swell is a volunteer-run festival that has fostered strong partnerships with existing community groups based in Portrush or the Causeway area. PHG were lead partner, supporting the excellent work of the SWELL Organisation. PHG's Discover Portrush exhibition, in the windows of the White House, took a journey from the Bronze Age Village of Corrstown to the 17th Century Dunluce Town the mid-19th and 20th Centuries plans for Portrush. A newly commissioned Heritage Timeline was also incorporated into the exhibition.

Weekly Heritage News:

The weekly Heritage News Emails continued throughout the year and have proved popular with the membership.

Discover Portrush Magazine:

Funding from the SWELL 2023 budget was used to publish a further edition of our full-colour 12-page magazine called "Discover Portrush". Five hundred copies of the magazine were delivered by post, hand and through the local primary schools.

Pirates Off Portrush:

Portrush Yacht Club (PYC) agreed to take over the running of "Pirates Off Portrush" and PHG has loaned the relevant props to the Yacht Club for an initial three-year period. After which a decision would be made regarding the permanent transfer of the props to PYC.

Directors:

On 22nd September 2023 our much-loved fellow Director Canon John McKegney passed away. John was our Heritage Evening Chairman and enthusiastic contributor to our Heritage Group. John will be sadly missed by the Membership.

In December we welcomed Maria McAlister to the Board. Maria is the Interim Development Manager with Tourism NI in their Landscapes and Activities.

Our Strategic Priorities.

PHG's priorities going forward are,

1. Heritage Evenings, Discover Portrush Magazine, Heritage Newsletters, Discover Portrush Exhibition.
2. Antrim Gardens Destination Project.
3. Updating our Discover Portrush App
4. Engagement with schools and young people through Heritage Timeline.
5. Survey of Ballywillan Old Church Graveyard.
6. Retention of Quigleys Cottage in Public Ownership.

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The financial statement is made up of,

"Unrestricted Funds" from Membership Fees, sale of Raffle Tickets and Books at our Heritage Evenings and "Restricted Funds" from Grants received (Causeway Coast and Glens Festival Fund and Portrush Community Enterprises) for the staging of SWELL 2023 and the production of our "Discover Portrush" Magazine.

Our finances are currently in a good position, and with the membership fee increased to £15 we are confident of continued stability.

We would like to thank our Financial Team for their excellent work in delivering these results. Our Treasurer John White for his excellence in all things detailed, Mr Jim Carrigy for his assistance with the preparation of the schedules and Roger Dallas of IDS Chartered Accountants LLP for his help and assistance with the preparation of this Report.

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E K Browne	
M J Cavalleros	
S P Fairon	(Resigned 28 June 2023)
M G McKay	
Revd Cannon J W McKegey	(Deceased 22 September 2023)
J J McNally	
W G McNaul	
D J L Moore	
C Rainey	
J White	
M McAlister	(Appointed 15 November 2023)
J Thorne	
K Wood	(Appointed 28 June 2023)

There is no external body with the power to appoint trustees or directors of the charity.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

J J McNally

31 January 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PORTRUSH HERITAGE GROUP**

I report to the Trustees on my examination of the financial statements of Portrush Heritage Group (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

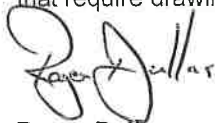
- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Independent examiner's statement

I have examined your charity accounts 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2 That the accounts do not accord with those accounting records; or
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with 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; or
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

I have completed my examination and have no concerns in respect of the matters (1) to (4) 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.



Roger Dallas

IDS Chartered Accountants LLP

23/25 Queen Street

COLERAINE

Co Londonderry

BT52 1BG

Dated: 31 January 2024

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	3,969	6,000	9,969	11,852	4,300	16,152
Expenditure on:							
Raising funds	4	2,441	-	2,441	2,625	-	2,625
Charitable activities	5	1,640	6,000	7,640	1,231	3,477	4,708
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Net movement in funds		(112)	-	(112)	7,996	823	8,819
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Fund balances at 31 December 2023		7,884	823	8,707	7,996	823	8,819

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 DECEMBER 2023

	2023 £	£	2022 £
Current assets			
Cash at bank and in hand	8,707	8,819	
Net current assets	8,707		8,819
Income funds			
Restricted funds	823		823
Unrestricted funds	7,884		7,996
	<u>8,707</u>		<u>8,819</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

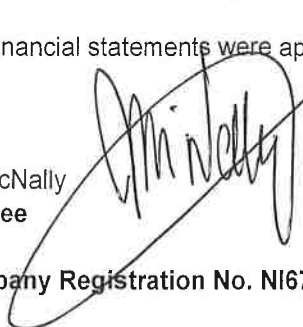
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The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 January 2024

J J McNally
Trustee



J White
Trustee



Company Registration No. NI679665 (Northern Ireland)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Portrush Heritage Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 10 Randal Park, PORTRUSH, Co Antrim, BT56 8JJ.

1.1 Accounting convention

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The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. All expenditure is accounted for on a payment basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Taxation

No provision for taxation is required as the company is defined as a charity for taxation purposes.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Donations and gifts	1,124	-	1,124	1,035	1,035
Grants receivable	-	6,000	6,000	500	4,800
Membership fees	2,845	-	2,845	1,680	1,680
Transfer from unincorporated entity	-	-	-	8,637	8,637
	<u>3,969</u>	<u>6,000</u>	<u>9,969</u>	<u>11,852</u>	<u>16,152</u>
Donations and gifts					
Trader donations	-	-	-	233	233
Raffle tickets	687	-	687	152	152
Royal Portrush Golf Club	-	-	-	550	550
Heritage event	197	-	197	100	100
Book sales	230	-	230	-	-
Miscellaneous	10	-	10	-	-
	<u>1,124</u>	<u>-</u>	<u>1,124</u>	<u>1,035</u>	<u>1,035</u>
Grants receivable					
Halifax Foundation NI	-	-	-	500	3,000
Queen's Platinum Jubilee fund	-	-	-	-	250
The Honourable The Irish Society	-	-	-	-	1,000
Swell	-	3,000	3,000	-	550
Causeway Coast & Glens BC	-	3,000	3,000	-	-
	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>500</u>	<u>4,800</u>

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Support costs	2,441	2,625
	<u>2,441</u>	<u>2,625</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	2023 £	2022 £
Queen's Platinum Jubilee fund - website	-	250
Halifax Foundation NI funded activities	-	1,677
The Honourable The Irish Society funded activities	-	1,000
Royal Portrush Golf Club	-	550
Swell	6,000	550
Heritage events	271	200
Gifts/Prizes/Gratuities/Event costs	1,369	481
	<u>7,640</u>	<u>4,708</u>
	<u>7,640</u>	<u>4,708</u>
Analysis by fund		
Unrestricted funds	1,640	1,231
Restricted funds	6,000	3,477
	<u>7,640</u>	<u>4,708</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Printing	1,041	-	1,041	787	-	787
Website	203	-	203	268	-	268
Secretarial	630	-	630	475	-	475
Zoom	144	-	144	144	-	144
Sound equipment	-	-	-	108	-	108
Training	-	-	-	101	-	101
Insurance	90	-	90	75	-	75
Bank fees	97	-	97	127	-	127
Administration	-	-	-	13	-	13
Miscellaneous	236	-	236	527	-	527
	<u>2,441</u>	<u>-</u>	<u>2,441</u>	<u>2,625</u>	<u>-</u>	<u>2,625</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

9 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:					
Current assets/(liabilities)	7,884	823	8,707	7,996	8,819
	<u>7,884</u>	<u>823</u>	<u>8,707</u>	<u>7,996</u>	<u>8,819</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Portrush Heritage Group

Northern Ireland - Charity number 108470

Annual return

Company Registration No. NI679665 (Northern Ireland)

ids.
chartered accountants

PORTRUSH HERITAGE GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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Statement of financial activities	6
Balance sheet	7
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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E K Browne M J Cavalleros M G McKay J J McNally W G McNaul D J L Moore C Rainey J White M McAlister (Appointed 15 November 2023) J Thorne K Wood (Appointed 28 June 2023)
Charity number	NIC102817
Company number	NI679665
Registered office	10 Randal Park PORTRUSH Co Antrim BT56 8JJ
Independent examiner	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
Bankers	Danske Bank Donegall Square West BELFAST BT1 6JS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum of Association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Portrush Heritage Group (PHG), established 22nd May 2014, is a volunteer-lead organisation with a membership of over 180. PHG's rapid growth is evidence of the keen interest the community has in the heritage of Portrush. PHG is registered with the Charity Commission of Northern Ireland (NIC108470) and Companies House NI (NI679665).

Our vision is to have,

" People recognise and appreciate the significant history and heritage of Portrush"

PHG seeks to work closely with the community and all interested parties to promote the town's heritage and history through effective signage, public art & sculpture, heritage tours, talks, theatre, exhibitions, explanatory displays, and the production and distribution of relevant literature and publications.

Our Mission Statement,

"Portrush Heritage Group promotes the appreciation of and engagement with the heritage of Portrush and the surrounding area".

Our 2023-25 Strategic Plan (reviewed by the Committee in October 2022) is our blueprint over the next three years to guide efforts towards our vision. As we grow it is important to state our values which are,

Working collaboratively:

Proactively working with the Community and relevant stakeholders

Inclusive:

Enabling engagement by all representatives of our Community

Integrity & professionalism:

Conducting our work to the highest of standards, whilst respecting the natural environment

Good governance:

Applying sound organisational and operational practice and appropriate use of resources

A copy of the 2023-25 Strategic Plan can be obtained by email request to the Chairman at, chairman.portushheritage@gmail.com.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Principal Activities:

PHG's principal activities include,

Heritage Evenings:

Scheduled as six events (October to April) with speakers on a range of heritage subjects and an average attendance of 80. Our 2023-2024 season of Heritage Evenings is well underway with good attendance in person and on-line.

Harbour Public Realm Scheme:

We were invited by DfC to advise on possible Heritage Content in their pavement improvements work at Portrush Harbour. After PHG's submission of several options the scheme included the addition of a Compass Rose and Two Heritage Information Signs.

Swell 2023:

With a £6K budget jointly funded by CCGBC's Festival Fund and Portrush Community Enterprises we were lead partner in this Year's Swell Event.

Swell is a volunteer-run festival that has fostered strong partnerships with existing community groups based in Portrush or the Causeway area. PHG were lead partner, supporting the excellent work of the SWELL Organisation. PHG's Discover Portrush exhibition, in the windows of the White House, took a journey from the Bronze Age Village of Corrstown to the 17th Century Dunluce Town the mid-19th and 20th Centuries plans for Portrush. A newly commissioned Heritage Timeline was also incorporated into the exhibition.

Weekly Heritage News:

The weekly Heritage News Emails continued throughout the year and have proved popular with the membership.

Discover Portrush Magazine:

Funding from the SWELL 2023 budget was used to publish a further edition of our full-colour 12-page magazine called "Discover Portrush". Five hundred copies of the magazine were delivered by post, hand and through the local primary schools.

Pirates Off Portrush:

Portrush Yacht Club (PYC) agreed to take over the running of "Pirates Off Portrush" and PHG has loaned the relevant props to the Yacht Club for an initial three-year period. After which a decision would be made regarding the permanent transfer of the props to PYC.

Directors:

On 22nd September 2023 our much-loved fellow Director Canon John McKegney passed away. John was our Heritage Evening Chairman and enthusiastic contributor to our Heritage Group. John will be sadly missed by the Membership.

In December we welcomed Maria McAlister to the Board. Maria is the Interim Development Manager with Tourism NI in their Landscapes and Activities.

Our Strategic Priorities.

PHG's priorities going forward are,

1. Heritage Evenings, Discover Portrush Magazine, Heritage Newsletters, Discover Portrush Exhibition.
2. Antrim Gardens Destination Project.
3. Updating our Discover Portrush App
4. Engagement with schools and young people through Heritage Timeline.
5. Survey of Ballywillan Old Church Graveyard.
6. Retention of Quigleys Cottage in Public Ownership.

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The financial statement is made up of,

"Unrestricted Funds" from Membership Fees, sale of Raffle Tickets and Books at our Heritage Evenings and "Restricted Funds" from Grants received (Causeway Coast and Glens Festival Fund and Portrush Community Enterprises) for the staging of SWELL 2023 and the production of our "Discover Portrush" Magazine.

Our finances are currently in a good position, and with the membership fee increased to £15 we are confident of continued stability.

We would like to thank our Financial Team for their excellent work in delivering these results. Our Treasurer John White for his excellence in all things detailed, Mr Jim Carrigy for his assistance with the preparation of the schedules and Roger Dallas of IDS Chartered Accountants LLP for his help and assistance with the preparation of this Report.

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E K Browne	
M J Cavalleros	
S P Fairon	(Resigned 28 June 2023)
M G McKay	
Revd Cannon J W McKegey	(Deceased 22 September 2023)
J J McNally	
W G McNaul	
D J L Moore	
C Rainey	
J White	
M McAlister	(Appointed 15 November 2023)
J Thorne	
K Wood	(Appointed 28 June 2023)

There is no external body with the power to appoint trustees or directors of the charity.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

J J McNally

31 January 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PORTRUSH HERITAGE GROUP**

I report to the Trustees on my examination of the financial statements of Portrush Heritage Group (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

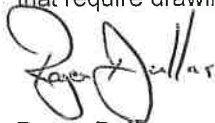
- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Independent examiner's statement

I have examined your charity accounts 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2 That the accounts do not accord with those accounting records; or
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with 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; or
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

I have completed my examination and have no concerns in respect of the matters (1) to (4) 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.



Roger Dallas

IDS Chartered Accountants LLP

23/25 Queen Street

COLERAINE

Co Londonderry

BT52 1BG

Dated: 31 January 2024

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	3,969	6,000	9,969	11,852	4,300	16,152
Expenditure on:							
Raising funds	4	2,441	-	2,441	2,625	-	2,625
Charitable activities	5	1,640	6,000	7,640	1,231	3,477	4,708
Total expenditure		4,081	6,000	10,081	3,856	3,477	7,333
Net (expenditure)/income for the year/							
Net movement in funds		(112)	-	(112)	7,996	823	8,819
Fund balances at 1 January 2023		7,996	823	8,819	-	-	-
Fund balances at 31 December 2023		7,884	823	8,707	7,996	823	8,819

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 DECEMBER 2023

	2023 £	£	2022 £
Current assets			
Cash at bank and in hand	8,707	8,819	
Net current assets	8,707		8,819
Income funds			
Restricted funds	823		823
Unrestricted funds	7,884		7,996
	<u>8,707</u>		<u>8,819</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

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

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 January 2024

J J McNally
Trustee



J White
Trustee



Company Registration No. NI679665 (Northern Ireland)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Portrush Heritage Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 10 Randal Park, PORTRUSH, Co Antrim, BT56 8JJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. All expenditure is accounted for on a payment basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Taxation

No provision for taxation is required as the company is defined as a charity for taxation purposes.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Donations and gifts	1,124	-	1,124	1,035	1,035
Grants receivable	-	6,000	6,000	500	4,800
Membership fees	2,845	-	2,845	1,680	1,680
Transfer from unincorporated entity	-	-	-	8,637	8,637
	<u>3,969</u>	<u>6,000</u>	<u>9,969</u>	<u>11,852</u>	<u>16,152</u>
Donations and gifts					
Trader donations	-	-	-	233	233
Raffle tickets	687	-	687	152	152
Royal Portrush Golf Club	-	-	-	550	550
Heritage event	197	-	197	100	100
Book sales	230	-	230	-	-
Miscellaneous	10	-	10	-	-
	<u>1,124</u>	<u>-</u>	<u>1,124</u>	<u>1,035</u>	<u>1,035</u>
Grants receivable					
Halifax Foundation NI	-	-	-	500	3,000
Queen's Platinum Jubilee fund	-	-	-	-	250
The Honourable The Irish Society	-	-	-	-	1,000
Swell	-	3,000	3,000	-	550
Causeway Coast & Glens BC	-	3,000	3,000	-	-
	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>500</u>	<u>4,800</u>

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Support costs	2,441	2,625
	<u>2,441</u>	<u>2,625</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	2023 £	2022 £
Queen's Platinum Jubilee fund - website	-	250
Halifax Foundation NI funded activities	-	1,677
The Honourable The Irish Society funded activities	-	1,000
Royal Portrush Golf Club	-	550
Swell	6,000	550
Heritage events	271	200
Gifts/Prizes/Gratuities/Event costs	1,369	481
	<u>7,640</u>	<u>4,708</u>
	<u>7,640</u>	<u>4,708</u>
Analysis by fund		
Unrestricted funds	1,640	1,231
Restricted funds	6,000	3,477
	<u>7,640</u>	<u>4,708</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Printing	1,041	-	1,041	787	-	787
Website	203	-	203	268	-	268
Secretarial	630	-	630	475	-	475
Zoom	144	-	144	144	-	144
Sound equipment	-	-	-	108	-	108
Training	-	-	-	101	-	101
Insurance	90	-	90	75	-	75
Bank fees	97	-	97	127	-	127
Administration	-	-	-	13	-	13
Miscellaneous	236	-	236	527	-	527
	<u>2,441</u>	<u>-</u>	<u>2,441</u>	<u>2,625</u>	<u>-</u>	<u>2,625</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

9 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:					
Current assets/(liabilities)	7,884	823	8,707	7,996	8,819
	<u>7,884</u>	<u>823</u>	<u>8,707</u>	<u>7,996</u>	<u>8,819</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).