

Charity registration number: 109141

Newcastle Harbour Heritage Association

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Newcastle Harbour Heritage Association**Contents (continued)**

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Newcastle Harbour Heritage Association

Reference and Administrative Details

Trustees	Damian Joseph McConkey Shona Collins Selena McConkey Catherine Trainor Campbell Miller Declan Murray Seamus McConkey
Charity Registration Number	109141
Principal Office	34 Sunningdale Drive Newcastle Co Down BT33 0QJ
Independent Examiner	KPS Accountants Limited 50A Main Street Newcastle Co. Down BT33 0AD

Newcastle Harbour Heritage Association

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2025.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

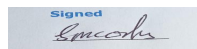
The annual report was approved by the trustees of the charity on 27 April 2026 and signed on its behalf by:

S M

Selena McConkey

.....
Selena McConkey
Trustee

S McConkey

A digital signature box with the word 'Signed' in blue and a handwritten signature in black ink.

.....
Seamus McConkey
Trustee

Newcastle Harbour Heritage Association

Independent Examiner's Report to the trustees of Newcastle Harbour Heritage Association

I report to the trustees on my examination of the accounts of Newcastle Harbour Heritage Association for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity trustees of Newcastle Harbour Heritage Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008. You are satisfied that the accounts of Newcastle Harbour Heritage Association do not require an audit under section 65(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Newcastle Harbour Heritage Association's accounts carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008. An examination includes 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 63 of the 2008 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
4. there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

N Toner

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 Nicole Toner
 ACCA
 KPS Accountants Ltd
 50A Main Street
 Newcastle
 Co. Down
 BT33 0AD

27 April 2026

Newcastle Harbour Heritage Association

Statement of Financial Activities for the Year Ended 30 June 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		12,519	12,519
Charitable activities		16,673	16,673
Total income		29,192	29,192
Expenditure on:			
Raising funds		(1,074)	(1,074)
Charitable activities		(9,149)	(9,149)
Total expenditure		(10,223)	(10,223)
Net income		18,969	18,969
Net movement in funds		18,969	18,969
Reconciliation of funds			
Total funds brought forward		20,976	20,976
Total funds carried forward	11	39,945	39,945
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		33,237	33,237
Charitable activities		737	737
Total income		33,974	33,974
Expenditure on:			
Raising funds		(4,366)	(4,366)
Charitable activities		(15,636)	(15,636)
Total expenditure		(20,002)	(20,002)
Net income		13,972	13,972
Net movement in funds		13,972	13,972
Reconciliation of funds			
Total funds brought forward		7,004	7,004
Total funds carried forward	11	20,976	20,976

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 11.

The notes on pages 6 to 12 form an integral part of these financial statements.

Newcastle Harbour Heritage Association

(Registration number: 109141)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	39,393	5,074
Current assets			
Cash at bank and in hand	9	2,027	16,623
Creditors: Amounts falling due within one year	10	<u>(1,475)</u>	<u>(721)</u>
Net current assets		<u>552</u>	<u>15,902</u>
Net assets		<u>39,945</u>	<u>20,976</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>39,945</u>	<u>20,976</u>
Total funds	11	<u>39,945</u>	<u>20,976</u>

The financial statements on pages 4 to 12 were approved by the trustees, and authorised for issue on 27 April 2026 and signed on their behalf by:

S M

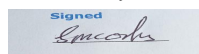
Selena McConkey

.....

Selena McConkey

Trustee

S McConkey



.....

Seamus McConkey

Trustee

The notes on pages 6 to 12 form an integral part of these financial statements.

Newcastle Harbour Heritage Association

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Newcastle Harbour Heritage Association meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Newcastle Harbour Heritage Association

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land & buildings	3% straight line
Office equipment	20% Straight line
Plant & machinery	20% Straight line
Fixtures & fittings	20% Straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Newcastle Harbour Heritage Association

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	11,519	11,519
Grants, including capital grants;		
Grants from other charities	1,000	1,000
Total for period ended 30 June 2025	12,519	12,519
Total for period ended 30 June 2024	33,237	33,237

Newcastle Harbour Heritage Association

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

3 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Donations		1,074	1,074
Total for period ended 30 June 2025		1,074	1,074
Total for period ended 30 June 2024		4,366	4,366
			Total costs £

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Activities undertaken directly		6,359	6,359
Allocated support costs		1,928	1,928
Governance costs		772	772
Total for period ended 30 June 2025		9,059	9,059
Total for period ended 30 June 2024		15,473	15,473

Newcastle Harbour Heritage Association

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other fees paid to accountant	756	756
Allocated support costs	16	16
Total for period ended 30 June 2025	772	772
Total for period ended 30 June 2024	2,759	2,759

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 July 2024	-	6,063	6,063
Additions	31,337	4,910	36,247
At 30 June 2025	31,337	10,973	42,310
Depreciation			
At 1 July 2024	-	989	989
Charge for the year	326	1,602	1,928
At 30 June 2025	326	2,591	2,917
Net book value			
At 30 June 2025	31,011	8,382	39,393
At 30 June 2024	-	5,074	5,074

Newcastle Harbour Heritage Association

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

9 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>2,027</u>	<u>16,623</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>1,475</u>	<u>721</u>

11 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
Unrestricted funds				
General	<u>20,976</u>	<u>29,192</u>	<u>(10,223)</u>	<u>39,945</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	<u>7,004</u>	<u>33,974</u>	<u>(20,002)</u>	<u>20,976</u>

Newcastle Harbour Heritage Association

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2025 £
Tangible fixed assets	39,393	39,393
Current assets	2,027	2,027
Current liabilities	(1,475)	(1,475)
Total net assets	<u>39,945</u>	<u>39,945</u>
	Unrestricted funds General £	Total funds at 30 June 2024 £
Tangible fixed assets	5,074	5,074
Current assets	16,623	16,623
Current liabilities	(721)	(721)
Total net assets	<u>20,976</u>	<u>20,976</u>

13 Analysis of net funds

	At 1 July 2024 £	Financing cash flows £	At 30 June 2025 £
Cash at bank and in hand	<u>16,623</u>	<u>(14,596)</u>	<u>2,027</u>
Net debt	<u>16,623</u>	<u>(14,596)</u>	<u>2,027</u>
	At 1 April 2023 £	Financing cash flows £	At 30 June 2024 £
Cash at bank and in hand	<u>6,576</u>	<u>10,047</u>	<u>16,623</u>
Net debt	<u>6,576</u>	<u>10,047</u>	<u>16,623</u>

Newcastle Harbour Heritage Association

Statement of Financial Activities by fund for the Year Ended 30 June 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	12,519	33,237
Charitable activities	<u>16,673</u>	<u>737</u>
Total income	<u>29,192</u>	<u>33,974</u>
Expenditure on:		
Raising funds	(1,074)	(4,366)
Charitable activities	<u>(9,149)</u>	<u>(15,636)</u>
Total expenditure	<u>(10,223)</u>	<u>(20,002)</u>
Net income	<u>18,969</u>	<u>13,972</u>
Net movement in funds	18,969	13,972
Reconciliation of funds		
Total funds brought forward	<u>20,976</u>	<u>7,004</u>
Total funds carried forward	<u><u>39,945</u></u>	<u><u>20,976</u></u>

Newcastle Harbour Heritage Association

Detailed Statement of Financial Activities for the Year Ended 30 June 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	12,519	33,237
Charitable activities (analysed below)	<u>16,673</u>	<u>737</u>
Total income	<u>29,192</u>	<u>33,974</u>
Expenditure on:		
Raising funds (analysed below)	(1,074)	(4,366)
Charitable activities (analysed below)	<u>(9,149)</u>	<u>(15,636)</u>
Total expenditure	<u>(10,223)</u>	<u>(20,002)</u>
Net income	<u>18,969</u>	<u>13,972</u>
Net movement in funds	18,969	13,972
Reconciliation of funds		
Total funds brought forward	<u>20,976</u>	<u>7,004</u>
Total funds carried forward	<u><u>39,945</u></u>	<u><u>20,976</u></u>

Newcastle Harbour Heritage Association

Detailed Statement of Financial Activities for the Year Ended 30 June 2025 (continued)

	Total Year ended 30 June 2025 £	Total 1 April 2023 to 30 June 2024 £
<i>Donations and legacies</i>		
Appeals and donations	11,519	17,663
Grants - other agencies	1,000	15,574
	<u>12,519</u>	<u>33,237</u>
<i>Charitable activities</i>		
Sales of donated goods	16,548	437
Other income	125	300
	<u>16,673</u>	<u>737</u>
<i>Raising funds</i>		
Fundraising costs	(1,074)	(4,366)
	<u>(1,074)</u>	<u>(4,366)</u>
<i>Charitable activities</i>		
Insurance	(455)	(1,687)
Repairs and maintenance	(5,098)	(9,646)
Telephone and fax	(50)	-
Trade subscriptions	(141)	(54)
Charitable donations	(280)	-
Sundry expenses	(335)	(418)
Advertising	(90)	(163)
Printing, postage and stationery	-	(31)
Depreciation of freehold property	(326)	-
Depreciation of plant and machinery	(522)	(261)
Depreciation of fixtures and fittings	(888)	(425)
Depreciation of office equipment	(192)	(192)
Accountancy fees	(756)	(720)
Legal and professional fees	-	(2,022)
Bank charges	(16)	(17)
	<u>(9,149)</u>	<u>(15,636)</u>

This page does not form part of the statutory financial statements.



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Document Signers

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Name	<u>Selena McConkey</u>
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Status	SIGNED at Mon, 27 Apr 2026 14:04:28 BST(+0100)
Signature Fingerprint	abc44302-6ee4-4c6d-86ef-ebab8b0bb9eb



Name	<u>Seamus McConkey</u>
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Email	ntoner@kpsca.co.uk
Status	SIGNED at Mon, 27 Apr 2026 14:30:21 BST(+0100)
Signature Fingerprint	0bc131d1-96d2-45b9-a6ea-c7aabcca9b6a



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