

COMPANY REGISTRATION NUMBER: NI624120  
CHARITY REGISTRATION NUMBER: 107108

**Presence in Portaferry Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 April 2025**

**ROGAN ACCOUNTANCY LIMITED**

Chartered accountants  
Sketrick House  
Jubilee Road  
Newtownards  
Co Down  
BT23 4YH

# **Presence in Portaferry Limited**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 30 April 2025**

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# Presence in Portaferry Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 April 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

#### Reference and administrative details

**Registered charity name** Presence in Portaferry Limited

**Charity registration number** 107108

**Company registration number** NI624120

**Principal office and registered office** 46 Shore Road  
Portaferry  
Co Down  
BT22 1JZ

#### The trustees

Mr DM Anderson  
Dr EM Edmondson  
Mr JD Edmondson  
Mr G Lennon  
Canon G Withers

**Company secretary** Mr DM Anderson

**Independent examiner** Imelda Rogan on behalf of Rogan Accountancy Ltd  
Sketrick House  
Jubilee Road  
Newtownards  
Co Down  
BT23 4YH

#### Structure, governance and management

PresenCE is the collective term for a group of Christians in Portaferry, coming from all four of the established churches in the town. The organisation is a charitable company limited by guarantee, incorporated on 15th April 2014.

The organisation was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by these articles. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Presence in Portaferry Limited is in compliance with legal and other statutory obligations. The company was formally granted charitable status by the NI Charity Commission on 17th September 2018 and its charity reference number is 107108.

Trustee meetings and decisions comply with the Articles of Association.

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# Presence in Portaferry Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 April 2025

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#### Objectives and activities

In setting the objectives for the charity and planning activities, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to their beneficiaries.

The Company's objectives are to work on a faith-based, cross-community basis to support the people resident in, and/or visiting Portaferry, and its surrounding area, irrespective of age, sex, sexual orientation, race, disability, political, religious or other opinion by

1. supporting the work of YFC in its Place2b cross-community faith based work for the benefit of young people;
2. leading, supporting and carrying out developmental faith-based and social activities and projects, and co-operating with other organisations, for the benefit of all adults;
3. facilitating, in conjunction with the other local community organisations, new arrivals, immigrants and refugees from elsewhere who wish to reside in the area by providing a welcome, and assisting with language, accommodation, shelter, integration and other matters of pressing need.

#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 30 April 2025

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##### Achievements and performance

During the year ended 30 April 2025, PresenCE continued to expand upon our activities. Our main projects during the year were as follows:

##### Place2B

Youth for Christ, YfC, has continued its youth work with Place2B. PresenCE provided financial support again in the year in question and one of our Trustees has liaison responsibilities with YfC.

##### Portaferry Gala 2024

The Gala committee must be congratulated on facilitating a full programme under restricted funding in 2024. PresenCE has always hosted a range of activities in Gala Week. In 2024, PresenCE supported Gala with:

- Open Hour every day except Sunday with four stories - in person and on zoom. Increased attendance was noted in 2024;
- Sing Praise in St. Cooney's Oratory;
- A "generous gesture" of 200 free ice-cream or coffee vouchers given spontaneously;
- Quiet Room open seven days and was visited by 61 people. This did not prove as accessible as anticipated due to the Public Works and relocation of some other Gala events.

##### Book Clubs

PresenCE has continued to offer an online Book Club. Throughout the year, we completed 12 studies on the parables followed by 12 studies on the Disciples of Jesus. 2025 launched a study of the Book of Acts. The clubs take place on Zoom with intermittent in person events with a finger buffet in The Narrows to facilitate and enhance social interaction and shared learning. Participant numbers continue to rise.

##### Carols in the Square

PresenCE provided an opportunity for both the old and young to enjoy a traditional Christmas celebration, with Junior School choirs and the Damascus Street band attending this Christmas event.

##### New Year Open Hour

We once again had an Open Hour to mark the New Year 2025. Speakers from each of the Churches in the village spoke of God's faithfulness during 2024 despite some very difficult circumstances and their hope for the future, despite current global and personal challenges.

##### "Welcom-In"

Presence, in conjunction with Portaferry Methodist Church, has supported the development of Welcom-In. The church is open on Tuesday mornings as a space for anyone to come. There are conversations and light refreshments with warm beverages. This is much appreciated by an older generation who would otherwise be isolated. Welcom-In supplements the work of the Reminiscence Project.

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 30 April 2025

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##### Care Home

Members of the PresenCE team visit a local care home weekly to provide a short faith session for the residents.

##### Reminiscence Project

The Reminiscence project completed its third phase with publication of "Make Do and Mend". 40+ participants shared their memories. This project has encouraged interaction and discussion among many seniors - some of whom are otherwise isolated. Their memories and lessons about life have much to teach us, even today. Reminiscence continues to address the need felt by some of the more senior citizens in our community. The modus operandi is of 6-8 seniors meeting for refreshments while a facilitator skilfully collects their recollections of life in the 1940's, 50's and 60's. These memories are recorded in booklets for local distribution. This project is run with the support of Portaferry Community Collective and Portaferry Methodist Church. Phase 4 brought seniors back to consider their grandparents - who, where and what. Participants were enabled and encouraged to use tablets to search relevant website and search family histories. Some digital upskilling as well as fun was had.

##### Welcome to Portaferry

A new initiative to welcome new residents to Portaferry with a New Testament and a note from all the churches has been helpful but not as active as it could perhaps be.

##### Week of Christian Unity

Members of the four churches marked this significant week and our common fellowship with a short prayer walk that visited the churches briefly and celebrated our unity.

#### **Financial review**

The Statement of Financial Activities set out on page 8 shows income for the year of £927 and expenditure of £3,870, resulting in a sizeable deficit of £2,943. Fortunately we received a generous donation from the Methodist Church in the previous year which we have been able to make use of this year, with income being much reduced. The year opened with cash balance of £9,619 but as a result of the deficit, we are closing the year with cash of £6,676. Our activities cannot continue without external donations and whilst our reserves are sufficient to cover our costs for the next year or so, and we are fortunate to have them, without ongoing support funds will quickly run out.

#### **Plans for future periods**

PresenCE is committed to its work in Portaferry and recognises the need for a "mixed economy" of events, both online and physical. We are grateful for engagement from all the Churches and other community groups in the town and look forward to new volunteers coming forward to support the Trustees.

We are also mindful of the social impact of isolation, poverty and the impact for those struggling with effective management of their limited resources. It is too easy to write off those affected by loneliness, ill health, drugs and violence and we need to seek new and innovative ways to partner with organisations that can support all, as they seek to transform their lives.

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 April 2025

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The trustees' annual report and the strategic report were approved on 15 September 2025 and signed on behalf of the board of trustees by:



Mr DM Anderson  
Trustee



Mr JD Edmondson  
Trustee

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Presence in Portaferry Limited

Year ended 30 April 2025

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I report to the trustees on my examination of the financial statements of Presence in Portaferry Limited ('the charity') for the year ended 30 April 2025.

#### Responsibilities and basis of report

As the trustees of the company (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 Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. 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 2008 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Imelda Rogan on behalf of Rogan Accountancy Ltd  
Independent Examiner

Sketrick House  
Jubilee Road  
Newtownards  
Co Down  
BT23 4YH

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# Presence in Portaferry Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2025

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|   |      | 2025           |                | 2024         |
|---|------|----------------|----------------|--------------|
|   |      | Unrestricted   | Total funds    | Total funds  |
|   | Note | funds          |                |              |
|   |      | £              | £              | £            |
| <b>Income and endowments</b>                              |      |                |                |              |
| Donations and legacies                                    | 5    | 918            | 918            | 8,122        |
| Investment income   | 6    | 9              | 9              | 20           |
| <b>Total income</b>                                       |      | <u>927</u>     | <u>927</u>     | <u>8,142</u> |
| <b>Expenditure</b>  |      |                |                |              |
| Expenditure on charitable activities                      | 7,8  | <u>3,870</u>   | <u>3,870</u>   | <u>4,422</u> |
| <b>Total expenditure</b>                                  |      | <u>3,870</u>   | <u>3,870</u>   | <u>4,422</u> |
| <b>Net (expenditure)/income and net movement in funds</b> |      | <u>(2,943)</u> | <u>(2,943)</u> | <u>3,720</u> |
| <b>Reconciliation of funds</b>                            |      |                |                |              |
| Total funds brought forward                               |      | <u>9,619</u>   | <u>9,619</u>   | <u>5,899</u> |
| <b>Total funds carried forward</b>                        |      | <u>6,676</u>   | <u>6,676</u>   | <u>9,619</u> |

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

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The notes on pages 10 to 15 form part of these financial statements.

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Statement of Financial Position

30 April 2025

|  | Note | 2025<br>£    | 2024<br>£    |
|--|------|--------------|--------------|
| <b>Current assets</b>                        |      |              |              |
| Cash at bank and in hand                     |      | 6,676        | 9,619        |
| <b>Net current assets</b>                    |      | <u>6,676</u> | <u>9,619</u> |
| <b>Total assets less current liabilities</b> |      | <u>6,676</u> | <u>9,619</u> |
| <b>Funds of the charity</b>                  |      |              |              |
| Unrestricted funds                           |      | 6,676        | 9,619        |
| <b>Total charity funds</b>                   | 12   | <u>6,676</u> | <u>9,619</u> |

For the year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 15 September 2025, and are signed on behalf of the board by:



Mr DM Anderson  
Trustee



Mr JD Edmondson  
Trustee

The notes on pages 10 to 15 form part of these financial statements.

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 30 April 2025

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|   | <b>2025</b>         | 2024                |
|---|---------------------|---------------------|
|   | <b>£</b>            | £                   |
| <b>Cash flows from operating activities</b>                 |                     |                     |
| Net (expenditure)/income                                    | (2,943)             | 3,720               |
| <i>Adjustments for:</i>                                     |                     |                     |
| Other interest receivable and similar income                | (9)                 | (20)                |
| Cash generated from operations                              | (2,952)             | 3,700               |
| Interest received   | 9                   | 20                  |
| Net cash (used in)/from operating activities                | <u>(2,943)</u>      | <u>3,720</u>        |
| <b>Net (decrease)/increase in cash and cash equivalents</b> | <b>(2,943)</b>      | <b>3,720</b>        |
| <b>Cash and cash equivalents at beginning of year</b>       | <b>9,619</b>        | <b>5,899</b>        |
| <b>Cash and cash equivalents at end of year</b>             | <b><u>6,676</u></b> | <b><u>9,619</u></b> |

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The notes on pages 10 to 15 form part of these financial statements.

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 April 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 46 Shore Road, Portaferry, Co Down, BT22 1JZ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

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

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

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. Management continue to review these judgements and estimates.

The judgements that management has made in the process of applying the accounting policies and that have the most significant impact on the amounts recognised in the financial statements are as follows:-

1 - completeness of income. Income has been recognised in the year during which it was received. The trustees do not expect clawback;

2 - completeness of expenditure. Expenditure has been recognised in the year during it accrued. The trustees have assessed post year end expenditure which relates to pre year end goods and services.

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

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

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

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

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

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

#### 4. Limited by guarantee

The charity is a company limited by guarantee and does not have share capital. The liability of each member is limited to an amount not exceeding £1.

#### 5. Donations and legacies

|                  | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2025<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| <b>Donations</b> |                            |                                   |                            |                          |
| Donations        | 918                        | 918                               | 8,122                      | 8,122                    |

#### 6. Investment income

|                          | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2025<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | 9                          | 9                                 | 20                         | 20                       |

#### 7. Expenditure on charitable activities by fund type

|                                  | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2025<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Youth support activities         | 1,735                      | 1,735                             | 2,006                      | 2,006                    |
| Other Community Support Projects | 1,590                      | 1,590                             | 2,021                      | 2,021                    |
| Support costs                    | 545                        | 545                               | 395                        | 395                      |
|                                  | <u>3,870</u>               | <u>3,870</u>                      | <u>4,422</u>               | <u>4,422</u>             |

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# Presence in Portaferry Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 8. Expenditure on charitable activities by activity type

|                                  | Activities<br>undertaken<br>directly<br>£ | Support<br>costs<br>£ | <b>Total funds<br/>2025<br/>£</b> | Total fund<br>2024<br>£ |
|----------------------------------|---|-----------------------|-----------------------------------|-------------------------|
| Youth support activities         | 1,735                                     | –                     | 1,735                             | 2,006                   |
| Other Community Support Projects | 1,590                                     | –                     | 1,590                             | 2,021                   |
| Governance costs                 | –   | 545                   | 545                               | 395                     |
|                                  | <u>3,325</u>                              | <u>545</u>            | <u>3,870</u>                      | <u>4,422</u>            |

#### 9. Independent examination fees

|  | <b>2025<br/>£</b> | 2024<br>£  |
|--|-------------------|------------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>300</u>        | <u>300</u> |

#### 10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 11. Trustee remuneration and expenses

Trustees participate on a fully voluntary basis and no trustees received remuneration or benefits during the year.

#### 12. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 May 2024<br>£ | Income<br>£ | Expenditure<br>£ | At<br>30 April 2025<br>£ |
|---------------|-----------------------|-------------|------------------|--------------------------|
| General funds | <u>9,619</u>          | <u>927</u>  | <u>(3,870)</u>   | <u>6,676</u>             |

  

|               | At<br>1 May 2023<br>£ | Income<br>£  | Expenditure<br>£ | At<br>30 April 2024<br>£ |
|---------------|-----------------------|--------------|------------------|--------------------------|
| General funds | <u>5,899</u>          | <u>8,142</u> | <u>(4,422)</u>   | <u>9,619</u>             |

# Presence in Portaferry Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

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#### 13. Analysis of net assets between funds

|                | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------|----------------------------|--------------------------|
| Current assets | <u>6,676</u>               | <u>6,676</u>             |

  

|                | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------|----------------------------|--------------------------|
| Current assets | <u>9,619</u>               | <u>9,619</u>             |

#### 14. Analysis of changes in net debt

|                          | At<br>1 May 2024<br>£ | Cash flows<br>£ | At<br>30 Apr 2025<br>£ |
|--------------------------|-----------------------|-----------------|------------------------|
| Cash at bank and in hand | <u>9,619</u>          | <u>(2,943)</u>  | <u>6,676</u>           |