

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**

CONTENTS

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	Page
Legal and administrative information	1
Trustees' Report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

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LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	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)
<b>Charity number</b>	NIC102817
<b>Company number</b>	NI679665
<b>Registered office</b>	10 Randal Park PORTRUSH Co Antrim BT56 8JJ
<b>Independent examiner</b>	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
<b>Bankers</b>	Danske Bank Donegall Square West BELFAST BT1 6JS

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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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](mailto: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**

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**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**

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**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**

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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:

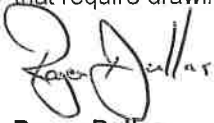
- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**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 £
<b>Income from:</b>							
Donations and legacies	3	3,969	6,000	9,969	11,852	4,300	16,152
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>4,081</b>	<b>6,000</b>	<b>10,081</b>	<b>3,856</b>	<b>3,477</b>	<b>7,333</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(112)</b>	<b>-</b>	<b>(112)</b>	<b>7,996</b>	<b>823</b>	<b>8,819</b>
Fund balances at 1 January 2023		7,996	823	8,819	-	-	-
<b>Fund balances at 31 December 2023</b>		<b>7,884</b>	<b>823</b>	<b>8,707</b>	<b>7,996</b>	<b>823</b>	<b>8,819</b>

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 £
<b>Current assets</b>			
Cash at bank and in hand	8,707	8,819	
Net current assets	8,707		8,819
<b>Income funds</b>			
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.

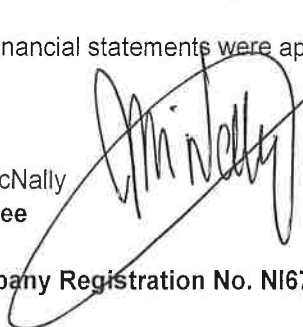
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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**

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**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>
<b>Donations and gifts</b>					
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>
<b>Grants receivable</b>					
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>
<b>Analysis by fund</b>		
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).