

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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**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 M McAlister J Thorne K Wood Mrs S C Calvin	(Appointed 30 October 2024)
<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 DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

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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](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 DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**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**

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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 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

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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 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:

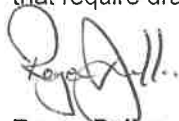
- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

### 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 £
<b>Income from:</b>							
Donations and legacies	3	4,851	6,000	10,851	3,969	6,000	9,969
<b>Total income</b>		<u>4,851</u>	<u>6,000</u>	<u>10,851</u>	<u>3,969</u>	<u>6,000</u>	<u>9,969</u>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<u>4,611</u>	<u>6,023</u>	<u>10,634</u>	<u>4,081</u>	<u>6,000</u>	<u>10,081</u>
<b>Net income/(expenditure) and movement in funds</b>		240	(23)	217	(112)	-	(112)
<b>Reconciliation of funds:</b>							
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>
<b>Fund balances at 31 December 2024</b>		<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 £
<b>Current assets</b>				
Cash at bank and in hand		8,924	8,707	
Net current assets		8,924		8,707
<b>Income funds</b>				
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**

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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 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

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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>
<b>Donations and gifts</b>					
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>
<b>Grants receivable</b>					
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>
<b>Analysis by fund</b>		
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
	<u>823</u>	<u>6,000</u>	<u>(6,023)</u>	<u>800</u>
<b>Previous year:</b>				
	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
	823	6,000	(6,000)	823
	<u>823</u>	<u>6,000</u>	<u>(6,000)</u>	<u>823</u>

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

**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 £
<b>At 31 December 2024:</b>			
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 £
<b>At 31 December 2023:</b>			
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).