

Company Registration No. NI679665 (Northern Ireland)

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

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

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LEGAL AND ADMINISTRATIVE INFORMATION

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

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

Our vision is to have,

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

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

Our Mission Statement,

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

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

Working collaboratively:

Proactively working with the Community and relevant stakeholders

Inclusive:

Enabling engagement by all representatives of our Community

Integrity & professionalism:

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

Good governance:

Applying sound organisational and operational practice and appropriate use of resources

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2025

Principal Activities:

PHG's principal activities include,

Heritage Evenings:

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

Swell 2025:

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

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

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

153rd OPEN GOLF LEGACY FUND:

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

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

DISCOVER PORTRUSH & YOUNG EXPLORER PORTRUSH (YEP) APPS

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

Lobbying:

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

Weekly Heritage News:

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

Discover Portrush Magazine:

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

Antrim Gardens:

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

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

FOR THE YEAR ENDED 31 DECEMBER 2025

Directors:

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

Our Strategic Priorities.

PHG's priorities going forward are,

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

Financial review

The financial statement is made up of,

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

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

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

Structure, governance and management

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

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

E K Browne

M J Cavalleros

M G McKay

J J McNally

W G McNaul

D J L Moore

C Rainey

M McAlister

J Thorne

K Wood

S Calvin

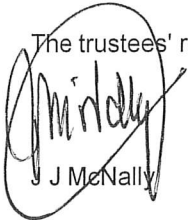
(Resigned 22 October 2025)

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

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

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

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



J J McNally

19 January 2026

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

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2 That the accounts do not accord with those accounting records; or
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; or
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



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

Dated: 19 January 2026

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

BALANCE SHEET

AS AT 31 DECEMBER 2025

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

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

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

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

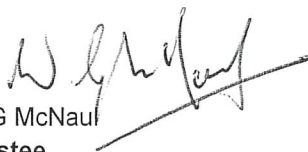
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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

J J McNally
Trustee



W G McNaul
Trustee



Company Registration No. NI679665 (Northern Ireland)

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

1.5 Expenditure

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.7 Taxation

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

2 Critical accounting estimates and judgements

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Donations and legacies

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

4 Raising funds

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Expenditure on charitable activities

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

6 Support costs

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

7 Trustees

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

8 Employees

There were no employees during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

9 Restricted funds

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

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

10 Unrestricted funds

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

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

11 Analysis of net assets between funds

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Analysis of net assets between funds

(Continued)

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

12 Related party transactions

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