Company registration number 03631395 (England and Wales)

Charity registration number 1156199 (England and Wales)

CELTIC HARMONY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CELTIC HARMONY

LEGAL AND ADMINISTRATIVE INFORMATION

Board Of Trustee	C A Holt-Parrella S Vincent J Grocott	
Secretary	L A L M Parrella	
Country of incorporation	United Kingdom (England and Wales)	03631395
Charity registration	England and Wales	1156199
Principal address	9 The Limberlost Off Reynards Road Welwyn Hertfordshire AL6 9TS	
Registered office	9 The Limberlost Off Reynards Road Welwyn Hertfordshire AL6 9TS	
Accountants	HW Associates Limited Portmill House Portmill Lane Hitchin Herts SG5 1DJ	

CELTIC HARMONY

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CELTIC HARMONY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Board of trustee 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 governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

In 2025, Celtic Harmony focused on the main charitable objectives to advance the education of the public in the ancient cultural heritage of Britain and in a more sustainable way of life in harmony with nature through the development of the Stone to Iron Age exhibition; the conservation, protection and improvement of the natural environment and the relief of financial hardship of school-age children particularly, by making grants of money to access Celtic Harmony Camp. Whilst Just Experience Ltd managed the paid for provision of school & visitor experiences and the operation of the visitor attraction, with associated responsibility for risk, health, safety, compliance and environment.

Public benefit

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

Activities

In 2026 we will aim to

1. Design a new exhibition 'Iron Age Farmsteads' in the Prehistory Centre, to showcase everyday finds from Iron Age Britain in collaboration with museums to loan artefacts and create a new artefact storage facility and an exhibition room with 3 object cases and security upgrades to meet Spectrum's Collection Management Standard whilst gaining 'working towards' museum accreditation status

2. Develop a community events programme to promote and give people opportunity to celebrate heritage and the arts whilst raising funds.

3. To fundraise for 2,800 Free School Meal pupil bursaries for Prehistory trip experiences, increasing well being through increased enjoyment, independence, topic engagement and social interaction. Eleven of the schools responded to surveys and all respondents indicated that receiving the bursary contributed to the decision to go on the trip 'It makes a huge difference to the pupils who would not be able to afford to pay for this trip and struggle to pay'

4. Continue to develop Lavina's Legacy volunteer programme developing opportunities from work experience to internships and growing the conservation team and recruiting, training and managing a team of nine Visitor Engagement Volunteers.

5. Measure the impact of the Prehistory trips for disadvantaged pupils, engagement with the exhibition; community programme and the Lavina's Legacy volunteer programme. This is a lifelong learning programme named after a dedicated volunteer, to promote skills from the past for the future through the development of the conservation team, the establishment visitor experience volunteers and continuation of work experience opportunities.

We would like to thank the trusts and organisations that have supported Celtic Harmony in the past year.

Achievements and performance

Significant activities and achievements against objectives

In 2025, we said we would:

1. Complete the Stone to Iron Age exhibition in the Prehistory Centre, creating new labels to showcase finds in a Doggerland cabinet and a Bronze Age cabinet; work in collaboration with museums to introduce new artefacts to reflect the culture of ancient Britain.

The Stone to Iron Age exhibition interpretation labels were installed and a Bronze Age pottery kindly loaned by Verulamium Museum.

2. Ensure the Stone to Iron Age exhibition remains open for free at weekends, supported by a fundraising campaign for two larger cabinets to house spotlight loans and handling artefacts, alongside an events programme.

The Prehistory Centre was opened every weekend free of charge from February to December, welcoming visitors to explore the Stone to Iron Age exhibition and a bid made to the National Lottery Heritage Fund to develop the exhibition and community events programme further.

3. To fundraise for 3,000 Free School Meal pupil bursaries for Prehistory trip experiences, increasing well being through increased enjoyment, independence, topic engagement and social interaction.

446 Free School Meal pupils received a bursary and there are 600 bursaries in the process of being allocated, totally 1,046 fundraised. We did not totally reach the target as some trusts wished to work on a two year rolling program or limited funding due to the economic climate and as the charity's fundraising resources focused on the drafting and submission of the National Lottery Heritage Fund application.

4. Continue to develop Lavina's Legacy volunteer programme developing opportunities from work experience to internships and growing the conservation team to ensure site maintenance for visitor access and woodland management.

The volunteer team grew and we continued to partner with other educational institutions including Hertford Regional College and 'We do Care' to deliver weekly woodland management work experience, including the planting of 150 trees donated by Countryside Management Service, Hertfordshire County Council. A total of 2,349 hours were contributed by 22 volunteers. Two summer university internships were delivered in collaboration with the Open University and the University of Reading between July – August.

5. Measure the impact of the Prehistory trips for disadvantaged pupils, free access to the Stone to Iron exhibition and the Lavina's Legacy volunteer programme.

The data is being collated to send to the University of Hertfordshire to complete an impact report for 2025 school trips and free School Meal bursaries, events from walk in weekends to storytelling evenings and volunteering.

Financial review

Statement of Financial Activities

We are very grateful to our supporters that funded Celtic Harmony with unrestricted funding of £18,447 that together with bank interest and other income makes up the total unrestricted income of £33,796. The restricted income of £ 20,351 includes:

Unrestricted Income

- The Hadley Trust £5,000
- Private Donors: £6,900
- Celtic Harmony Trading : £6,196
- Events raising funds: £310 (Hand fasting)
- Charitable Activities: sale of stock £41.43
- Bank interest received £349
- Rent £15,000

Unrestricted Expenditure

Unrestricted expenditure included £11,096 on Assistant Curator salary and £4,000 on Free School Meal Pupil trip bursaries and £3,000 on overheads such as utilities, insurance and general admin expenses.

Restricted Income

- National Lottery Heritage Fund : for the volunteering project Lavina's Legacy, skills from the past for the future. £9,907.03
- University of Reading Santander Internship: £2,709.40
- Hertfordshire Community Foundation FSM pupil bursaries £3,735
- Hertfordshire Locality Budget FSM pupil bursaries £3,000
- Shanly Foundation FSM pupil bursaries £1,000

Restricted Expenditure

Restricted expenditure included £1,535 on officer's salary + £6,200 on FSM pupil trip bursaries and £2,709 for internships.

Going concern

The Board of trustee have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of three month's expenditure. The Board of trustee consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Charity is a company limited by guarantee .

The Board of trustee, 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:

C A Holt-Parrella
S Vincent
J Grocott

None of the Board of trustee has any beneficial interest in the company. All of the Board of trustee are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Trustees' report was approved by the Board of Board Of Trustee.

C A Holt-Parrella
Trustee

John Grocott
Trustee

Date: 22 September 2026

CELTIC HARMONY

INDEPENDENT EXAMINER'S REPORT

TO THE BOARD OF TRUSTEE OF CELTIC HARMONY

I report to the Board of trustee on my examination of the financial statements of Celtic Harmony (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Board of trustee 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 financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.

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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

M. Hjertzen

Mark Hjertzen BA FCA
HW Associates Limited

Date: 22nd September 2026

CELTIC HARMONY

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 and endowments from:							
Donations and legacies	3	18,406	20,351	38,757	21,954	43,118	65,072
Charitable activities	4	41	-	41	457,666	-	457,666
Other income	5	15,349	-	15,349	2,959	-	2,959
Total income		33,796	20,351	54,147	482,579	43,118	525,697
Expenditure on:							
Raising funds	6	16,000	-	16,000	-	3,479	3,479
Charitable activities	7	136,979	10,518	147,497	435,533	93,444	528,977
Total expenditure		152,979	10,518	163,497	435,533	96,923	532,456
Net income/(expenditure)		(119,183)	9,833	(109,350)	47,046	(53,805)	(6,759)
Transfers between funds		13,529	(13,529)	-	-	-	-
Net movement in funds	8	(105,654)	(3,696)	(109,350)	47,046	(53,805)	(6,759)
Reconciliation of funds:							
Fund balances at 1 January 2025		440,845	4,056	444,901	393,799	57,861	451,660
Fund balances at 31 December 2025		335,191	360	335,551	440,845	4,056	444,901

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

CELTIC HARMONY

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets			-		-
Tangible assets	12		-		(1)
Investments	13		100		100
			100		99
Current assets					
Stocks	14	1,460		1,460	
Debtors	15	295,465		328,288	
Cash at bank and in hand		66,069		121,124	
		362,994		450,872	
Creditors: amounts falling due within one year	17	(27,543)		(6,070)	
Net current assets			335,451		444,802
Total assets less current liabilities			335,551		444,901
The funds of the Charity					
Restricted income funds	19		360		4,056
Unrestricted funds	20		335,191		440,845
			335,551		444,901

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 Board of trustee on 22 September 2026.

C A Holt-Parrella
Trustee

John Grocott
Trustee

1 Accounting policies

Charity information

Celtic Harmony is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Basis of preparation

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" 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)". 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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Board of trustee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Board of trustee 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 Board of trustee 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 Accounting policies **(Continued)**

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	Over 5 years, Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 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.

1 Accounting policies **(Continued)**

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Board of trustee 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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Legacies	18,406	-	18,406	21,954	-	21,954
Grants	-	12,616	12,616	-	43,118	43,118
Trusts and foundations	-	7,735	7,735	-	-	-
	18,406	20,351	38,757	21,954	43,118	65,072

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted Funds 2024 £
Other income	41	22,542
Sale of goods	-	435,124
	41	457,666

5 Other income

	Unrestricted funds 2025 £	Unrestricted Funds 2024 £
Other income	15,349	2,959

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted Funds 2024 £
Fundraising and publicity		
Fundraising agents	16,000	-
Advertising	-	3,479

7 Expenditure on charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Direct costs						
Staff costs	1,340	3,884	5,224	58,695	-	58,695
Depreciation and impairment	-	-	-	-	39,508	39,508
Other direct costs	236	-	236	11,769	-	11,769
Camp rent	15,000	-	15,000	-	-	-
Temp staff & other expenses	258	-	258	28,806	1,640	30,446
Repairs and maintenance	2,516	6,200	8,716	56,716	2,054	58,770
Director salaries and expenses	25,170	-	25,170	80,000	4,322	84,322
Other costs	2,197	-	2,197	9,263	8,159	17,422
Rates	-	-	-	1,500	2,671	4,171
Insurance	4,585	-	4,585	3,750	5,727	9,477
Motor expenses	1,934	-	1,934	5,732	2,401	8,133
Employer's NI	11,328	-	11,328	24,571	-	24,571
Advertising & printing	953	-	953	10,336	-	10,336
Bank charges	204	434	638	212	-	212
Equipment	230	-	230	2,120	-	2,120
Consultancy fees	7,106	-	7,106	24,920	-	24,920
Purchases	-	-	-	9,375	-	9,375
Other charitable expenditure	63,922	-	66,632	134,730	-	134,730
	136,979	10,518	147,497	462,495	66,482	528,977
Analysis by fund						
Unrestricted funds	136,979	-	136,979	369,051	66,482	435,533
Restricted funds - general	-	10,518	10,518	93,444	-	93,444
	136,979	10,518	147,497	462,495	66,482	528,977

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):	(109,350)	(6,759)

9 Board Of Trustees

One of the trustees receives remuneration from the Charity during the year. This has was agreed with the Charity Commission when the entity was set up, due to the trustee's special skills and expertise that benefit the Charity.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	4	11

Employment costs	2025 £	2024 £
Wages and salaries	3,884	55,522
Other pension costs	1,340	3,173
	5,224	58,695

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

Carrying amount
At 31 December 2024 - £0.

13 Fixed asset investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 January 2025 & 31 December 2025	-	100	100
Carrying amount			
At 31 December 2025	-	100	100
	-	100	100

13 Fixed asset investments (Continued)

	2025	2024
	£	£
Other investments comprise of shares held at Celtic Harmony Trading Limited :		
	100	100

14 Stocks

	2025	2024
	£	£
Raw materials and consumables	1,460	1,460

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	(1)	(1)
Other debtors – related party transactions	295,466	328,289
	295,465	328,288

16 Loans and overdrafts

	2025	2024
	£	£
Bank overdrafts	477	-
Payable within one year	477	-

17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank overdrafts	16	477	-
Other taxation and social security		10,765	5,230
Other creditors		15,221	-
Accruals and deferred income		1,080	840
		27,543	6,070

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,340	3,173

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

19 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	Transfers	At 31 December 2025
	£	£	£	£	£
	4,056	20,351	(10,518)	(13,529)	360

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
	57,861	43,118	(96,923)	-	4,056

20 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	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	440,845	33,796	(152,979)	13,529	335,191

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	393,799	482,579	(435,533)	-	440,845

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Investments	100	-	100
Current assets/(liabilities)	335,091	360	335,451
	335,191	360	335,551

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	(1)	-	(1)
Investments	100	-	100
Current assets/(liabilities)	440,746	4,056	444,802
	440,845	4,056	444,901

22 Related party transactions

Celtic Harmony worked to alleviate financial hardship through trip bursaries for vulnerable children to access to Prehistory experiences; to maintain and develop the Prehistory Collection for the general public to enjoy and access at weekends and to create volunteering & lifelong learning opportunities. Just Experience Limited, took responsibility for running Celtic Harmony Camp, the visitor attraction, including facilities management and the school day and residential trip safeguarding and visitor health & safety. Celtic Harmony is now in a strong position to generate philanthropic money to fund its purely charitable objectives and to mitigate risks related to compliance of increasingly complex legislation around operational liabilities of school trips. Income will be generated by grants, individual giving and community event fundraising.

As part of the Asset Purchase Agreement between Celtic Harmony and Just Experience Limited dated 19 December 2024, Just Experience Limited acquired the commercial operations and the Charity kept its charitable activities. Just Experience Limited shall pay the Purchase Price of £328,218 by 15th of December 2034. It has been agreed that Just Experience Limited will pay for ten years, 10 monthly instalments of £3,282.18, from March to December of each year.