

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner's Report to the Directors of Healing Through Remembering

I report on the financial statements of the company for the year ended 31 December 2022 which are set out on pages 8 to 22.

Respective Responsibilities of charity Directors and Examiner

As the company's directors (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company 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 Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

I have examined your company 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.

My examination included a review of the accounting records kept by the company 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 company directors concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. that the accounts do not accord with those accounting records;
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 (FRS 102);
4. that there is further information needed for a proper understanding of the accounts to be reached.

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INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner's Statement

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.

This report is made solely to the company's Directors, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the company's Directors those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Directors as a body, for my work or for this report.

Signed: 

Scott McCullough FCA

Dated: 19 September 2023

Chartered Accountants Ireland

UHY Hacker Young Fitch

Chartered Accountants

Gordon Street Mews

27-29 Gordon Street

Belfast

BT1 2LG

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:					
Donations and legacies	3	-	100	100	-
Charitable activities	4	68,109	-	68,109	41,720
Total income		<u>68,109</u>	<u>100</u>	<u>68,209</u>	<u>41,720</u>
Expenditure on:					
Charitable activities	6	51,697	-	51,697	35,253
Total expenditure		<u>51,697</u>	<u>-</u>	<u>51,697</u>	<u>35,253</u>
Net movement in funds		<u>16,412</u>	<u>100</u>	<u>16,512</u>	<u>6,467</u>
Reconciliation of funds:					
Total funds brought forward		47,838	27,788	75,626	69,159
Net movement in funds		16,412	100	16,512	6,467
Total funds carried forward		<u>64,250</u>	<u>27,888</u>	<u>92,138</u>	<u>75,626</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 22 form part of these financial statements.

HEALING THROUGH REMEMBERING**(A Company Limited by Guarantee)****REGISTERED NUMBER: NI048343****BALANCE SHEET****AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	606	73
		<u>606</u>	<u>73</u>
Current assets			
Debtors	11	1,742	1,632
Cash at bank and in hand		113,953	120,579
		<u>115,695</u>	<u>122,211</u>
Creditors: amounts falling due within one year	12	(24,163)	(46,658)
Net current assets		<u>91,532</u>	<u>75,553</u>
Total assets less current liabilities		<u>92,138</u>	<u>75,626</u>
Net assets excluding pension asset		<u>92,138</u>	<u>75,626</u>
Total net assets		<u>92,138</u>	<u>75,626</u>
Charity funds			
Restricted funds	14	64,250	47,838
Unrestricted funds	14	27,888	27,788
Total funds		<u>92,138</u>	<u>75,626</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



.....
Claire Hackett
Director



.....
Hedley Abernethy
Director

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

Date: 19 September 2023

The notes on pages 11 to 22 form part of these financial statements.

HEALING THROUGH REMEMBERING

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Healing Through Remembering is a private charitable company limited by guarantee and incorporated and registered in Northern Ireland under Company Registration Number NI048343.

The charitable company's registered office is situated at Gordon Street Mews, 27-29 Gordon Street, Belfast, Northern Ireland, BT21 2LG.

Healing Through Remembering is an extensive cross-community project made up of a diverse range of individual members with different political perspectives and social experiences.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Healing Through Remembering meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Short-term leasehold property	- 33% straight line
Fixtures and fittings	- 33% straight line
Computer equipment	- 33% straight line

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

HEALING THROUGH REMEMBERING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	100	100	-

4. Income from charitable activities

	Restricted funds 2022 £	Total funds 2022 £
Income from charitable activities - The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	68,109	68,109

	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities - The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	41,720	41,720

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Income from charitable activities - by funder

	2022	<i>2021</i>
	£	£
International Coalition of Sites of Conscience	-	961
Department of Foreign Affairs & Trade - Reconciliation Fund	33,634	15,409
Ulster University - Co-hosting visit of TMIN	4,900	-
UoL University of Liverpool	3,000	-
Belfast City Council - Day of Reflection Consultancy	1,225	-
David Stevens Legacy Grant	25,350	25,350
	68,109	41,720

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds	Total
	2022	2022
	£	£
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	51,697	51,697

	<i>Restricted funds</i>	<i>Total</i>
	<i>2021</i>	<i>2021</i>
	£	£
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	35,253	35,253

7. Analysis of expenditure by activities

	Activities undertaken directly	Support costs	Total funds
	2022	2022	2022
	£	£	£
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	37,439	14,258	51,697

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	22,995	12,259	35,254

Analysis of direct costs

	Conflict resolution 2022 £	Total funds 2022 £
Depreciation	67	67
Transport and storage	8,072	8,072
Office administration	1,260	1,260
Bank fees and charges	206	206
Staff travel costs	1,618	1,618
Insurance	2,123	2,123
Rent	5,333	5,333
Printing, stationery and postage	454	454
Telephone and internet	311	311
Events and venue hire	1,035	1,035
Consultancy fees	3,060	3,060
Subscriptions	461	461
Website and software	1,547	1,547
Other travel costs	523	523
Staff wages & salaries	10,171	10,171
Staff pensions	1,198	1,198
	<u>37,439</u>	<u>37,439</u>

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NOTES TO THE FINANCIAL STATEMENTS
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7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Conflict resolution 2021 £</i>	<i>Total funds 2021 £</i>
Depreciation	73	73
Transport and storage	321	321
Office administration	220	220
Bank fees and charges	163	163
Staff travel costs	22	22
Insurance	1,644	1,644
Rent	7,086	7,086
Printing, stationery and postage	242	242
Telephone and internet	569	569
Events and venue hire	282	282
Consultancy fees	1,025	1,025
Subscriptions	200	200
Website and software	1,532	1,532
Staff wages & salaries	8,418	8,418
Staff pensions	1,198	1,198
	<hr/>	<hr/>
	22,995	22,995
	<hr/> <hr/>	<hr/> <hr/>

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Accountancy	2,890	2,643
Staff wages & salaries	10,170	8,418
Staff pensions	1,198	1,198
	<hr/>	<hr/>
	14,258	12,259
	<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS
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8. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,802	1,638
Fees payable to the company's independent examiner in respect of:		
All assurance services not included above	692	645
All other services not included above	396	360
	<u> </u>	<u> </u>

9. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Director expenses have been incurred (2021 - £NIL).

10. Tangible fixed assets

	Short-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 January 2022	14,244	54,374	19,674	88,292
Additions	-	-	600	600
Disposals	(14,244)	(54,374)	-	(68,618)
At 31 December 2022	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	20,274	20,274
Depreciation				
At 1 January 2022	14,244	54,374	19,601	88,219
Charge for the year	-	-	67	67
On disposals	(14,244)	(54,374)	-	(68,618)
At 31 December 2022	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	19,668	19,668
Net book value				
At 31 December 2022	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	606	606
At 31 December 2021	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	73	73

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Debtors

	2022	<i>2021</i>
	£	£
Due within one year		
Prepayments and accrued income	1,742	<i>1,632</i>
	1,742	<i>1,632</i>

12. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Other taxation and social security	200	<i>200</i>
Other creditors	21,175	<i>43,709</i>
Accruals and deferred income	2,788	<i>2,749</i>
	24,163	<i>46,658</i>

13. Financial instruments

	2022	<i>2021</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	113,953	<i>120,579</i>

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

HEALING THROUGH REMEMBERING
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NOTES TO THE FINANCIAL STATEMENTS
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14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
Designated funds				
Designated Funds - all funds	13,249	-	-	13,249
General funds				
General Funds - all funds	14,539	100	-	14,639
Total Unrestricted funds	27,788	100	-	27,888
Restricted funds				
Restricted Fund 1	47,838	68,109	(51,697)	64,250
Total of funds	75,626	68,209	(51,697)	92,138

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds				
Designated funds				
Designated Funds - all funds	13,249	-	-	13,249
General funds				
General Funds - all funds	14,539	-	-	14,539
Total Unrestricted funds	27,788	-	-	27,788
Restricted funds				
Restricted Fund 1	41,371	41,720	(35,253)	47,838
Total of funds	69,159	41,720	(35,253)	75,626

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Designated funds	13,249	-	-	13,249
General funds	14,539	100	-	14,639
Restricted funds	47,838	68,109	(51,697)	64,250
	75,626	68,209	(51,697)	92,138

HEALING THROUGH REMEMBERING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Designated funds	13,249	-	-	13,249
General funds	14,539	-	-	14,539
Restricted funds	41,371	41,720	(35,253)	47,838
	<u>69,159</u>	<u>41,720</u>	<u>(35,253)</u>	<u>75,626</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Restricted funds - class ii 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	-	606	606
Current assets	64,250	-	51,444	115,694
Creditors due within one year	-	-	(24,163)	(24,163)
Total	<u>64,250</u>	<u>-</u>	<u>27,887</u>	<u>92,137</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	73	73
Current assets	47,838	74,373	122,211
Creditors due within one year	-	(46,658)	(46,658)
Total	<u>47,838</u>	<u>27,788</u>	<u>75,626</u>

17. Commitments

As at 31 December 2022 the charitable company had no commitments.

HEALING THROUGH REMEMBERING

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

18. Controlling party

The ultimate controlling party is the Board of Directors who are also Trustees of the charitable company.

19. Going Concern

The company's charitable activities, together with the factors likely to affect its future development, performance and position are set out in the Directors' Report. The financial position of the charity, along with its policies and processes for maintaining current activity, managing its funding and its financial risk management are also set out in the Directors' Report.

The charity meets its day to day working capital requirements through third party funding. The current economic conditions create some uncertainty over the levels of the funding that will be available in future periods, although the directors are of the opinion that the third party funders will continue to provide adequate funds.

The charity's forecasts and projections, taking account of reasonably possible changes in operating performance, show that the company will be able to operate within its current facilities. The company has ongoing discussions with funders and at this stage no matters have been drawn to its attention to suggest that funding renewals may not be forthcoming on acceptable terms.

After making enquiries, the Directors have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Accordingly the Directors continue to adopt the going concern basis in preparing the annual report and accounts.