

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	-	-	-	100
Charitable activities	4	51,737	-	51,737	68,109
Total income		51,737	-	51,737	68,209
Expenditure on:					
Charitable activities	6	59,249	-	59,249	51,697
Total expenditure		59,249	-	59,249	51,697
Net movement in funds		(7,512)	-	(7,512)	16,512
Reconciliation of funds:					
Total funds brought forward		64,250	27,888	92,138	75,626
Net movement in funds		(7,512)	-	(7,512)	16,512
Total funds carried forward		56,738	27,888	84,626	92,138

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

The notes on pages 11 to 23 form part of these financial statements.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

REGISTERED NUMBER: NI048343

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	334	606
		<u>334</u>	<u>606</u>
Current assets			
Debtors	11	5,159	1,742
Cash at bank and in hand		100,543	113,953
		<u>105,702</u>	<u>115,695</u>
Creditors: amounts falling due within one year	12	(21,410)	(24,163)
		<u>84,292</u>	<u>91,532</u>
Net current assets		<u>84,292</u>	<u>91,532</u>
Total assets less current liabilities		<u>84,626</u>	<u>92,138</u>
Net assets excluding pension asset		<u>84,626</u>	<u>92,138</u>
Total net assets		<u>84,626</u>	<u>92,138</u>
Charity funds			
Restricted funds	14	56,738	64,250
Unrestricted funds	14	27,888	27,888
		<u>84,626</u>	<u>92,138</u>
Total funds		<u>84,626</u>	<u>92,138</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:



.....
Brian Lambkin
Director



.....
Hedley Abernethy
Director

Date: 29/08/2024

HEALING THROUGH REMEMBERING
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BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

The notes on pages 11 to 23 form part of these financial statements.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 Suite 2.06, Custom House, Custom House Square, Belfast, BT1 3ET.

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 2023

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 basis:

Computer equipment	- 33% straight line
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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.

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.

HEALING THROUGH REMEMBERING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations		
Donations	-	-
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	100	100
	<u> </u>	<u> </u>

4. Income from charitable activities

	Restricted funds 2023 £	Total funds 2023 £
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	51,737	51,737
	<u> </u>	<u> </u>
	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</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	68,109	68,109
	<u> </u>	<u> </u>

HEALING THROUGH REMEMBERING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Income from charitable activities - by funder

	2023	<i>2022</i>
	£	£
International Coalition of Sites of Conscience	6,068	-
Department of Foreign Affairs - Reconciliation Fund - part of 1303	-	15,409
Department of Foreign Affairs - Reconciliation Fund - part of 1664	18,224	18,224
Department of Foreign Affairs - Reconciliation Fund - part of 1991	18,438	-
Diversity Challenges	2,888	-
Ulster University - Co-hosting visit of TMIN	-	4,900
UoL University of Liverpool	-	3,000
Belfast City Council - Day of Reflection Consultancy	1,225	1,225
David Stevens Legacy Grant	2,950	25,350
Screening Violence site visit	1,750	-
ISOSC Site visit	194	-
	51,737	<i>68,108</i>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds	Total
	2023	2023
	£	£
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	59,249	59,249
	51,697	<i>51,697</i>

HEALING THROUGH REMEMBERING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	45,804	13,446	59,250
	<u>45,804</u>	<u>13,446</u>	<u>59,250</u>
	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
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
	<u>37,439</u>	<u>14,258</u>	<u>51,697</u>

HEALING THROUGH REMEMBERING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Conflict resolution 2023 £	Total funds 2023 £
Depreciation	273	273
Transport and storage	7,788	7,788
Office administration	393	393
Bank fees and charges	219	219
Staff travel costs	2,434	2,434
Insurance	2,279	2,279
Rent	3,848	3,848
Printing, stationery and postage	767	767
Events and venue hire	798	798
Consultancy fees	13,495	13,495
Subscriptions	419	419
Website and software	2,362	2,362
Other travel costs	208	208
Staff wages & salaries	9,323	9,323
Staff pensions	1,198	1,198
	<hr/> 45,804 <hr/>	<hr/> 45,804 <hr/>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Conflict resolution 2022 £</i>	<i>Total funds 2022 £</i>
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>

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Accountancy	2,925	2,890
Staff wages & salaries	9,323	10,170
Staff pensions	1,198	1,198
	<u>13,446</u>	<u>14,258</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Independent examiner's remuneration

	2023	2022
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,790	1,802
Fees payable to the company's independent examiner in respect of:		
All assurance services not included above	719	692
All other services not included above	416	396
	<u><u> </u></u>	<u><u> </u></u>

9. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Director expenses have been incurred (2022 - £NIL).

10. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 January 2023	20,274
Disposals	(19,455)
At 31 December 2023	<u>819</u>
Depreciation	
At 1 January 2023	19,668
Charge for the year	272
On disposals	(19,455)
At 31 December 2023	<u>485</u>
Net book value	
At 31 December 2023	<u><u>334</u></u>
At 31 December 2022	<u><u>606</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	5,159	1,742
	<u>5,159</u>	<u>1,742</u>

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	200	200
Other creditors	18,438	21,175
Accruals and deferred income	2,772	2,788
	<u>21,410</u>	<u>24,163</u>

13. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	100,543	113,953
	<u>100,543</u>	<u>113,953</u>

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
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
Designated funds				
Designated Funds - all funds	<u>13,249</u>	-	-	<u>13,249</u>
General funds				
General Funds - all funds	<u>14,639</u>	-	-	<u>14,639</u>
Total Unrestricted funds	<u>27,888</u>	-	-	<u>27,888</u>
Restricted funds				
Restricted Fund 1	<u>64,250</u>	<u>51,737</u>	<u>(59,249)</u>	<u>56,738</u>
Total of funds	<u><u>92,138</u></u>	<u><u>51,737</u></u>	<u><u>(59,249)</u></u>	<u><u>84,626</u></u>

HEALING THROUGH REMEMBERING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
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

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Designated funds	13,249	-	-	13,249
General funds	14,639	-	-	14,639
Restricted funds	64,250	51,737	(59,249)	56,738
	92,138	51,737	(59,249)	84,626

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Summary of funds (continued)

Summary of funds - prior year

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023	Unrestricted funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	-	334	334
Current assets	-	105,702	105,702
Creditors due within one year	56,738	(78,148)	(21,410)
Total	<u>56,738</u>	<u>27,888</u>	<u>84,626</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022</i>	<i>Restricted funds - class ii 2022</i>	<i>Unrestricted funds 2022</i>	<i>Total funds 2022</i>
	£	£	£	£
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>

17. Commitments

As at 31 December 2023 the charitable company had no commitments.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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.