

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Charitable activities	3	65,554	-	65,554	51,737
Total income		65,554	-	65,554	51,737
Expenditure on:					
Charitable activities	5	91,386	3,796	95,182	59,249
Total expenditure		91,386	3,796	95,182	59,249
Net movement in funds		(25,832)	(3,796)	(29,628)	(7,512)
Reconciliation of funds:					
Total funds brought forward		56,737	27,887	84,624	92,136
Net movement in funds		(25,832)	(3,796)	(29,628)	(7,512)
Total funds carried forward		30,905	24,091	54,996	84,624

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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	134	334
		<u>134</u>	<u>334</u>
Current assets			
Debtors	10	2,303	5,159
Cash at bank and in hand		77,494	100,543
		<u>79,797</u>	<u>105,702</u>
Creditors: amounts falling due within one year	11	(24,935)	(21,412)
		<u>54,862</u>	<u>84,290</u>
Net current assets		<u>54,862</u>	<u>84,290</u>
Total assets less current liabilities		<u>54,996</u>	<u>84,624</u>
Net assets excluding pension asset		<u>54,996</u>	<u>84,624</u>
Total net assets		<u>54,996</u>	<u>84,624</u>
Charity funds			
Restricted funds	13	30,905	56,737
Unrestricted funds	13	24,091	27,887
		<u>54,996</u>	<u>84,624</u>
Total funds		<u>54,996</u>	<u>84,624</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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

Date: 22/09/2025

The notes on pages 11 to 22 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 2024

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.

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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
--------------------	---------------------

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
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Income from charitable activities

	Restricted funds 2024 £	Total funds 2024 £
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	65,554	65,554
	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</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	51,737	51,737

4. Income from charitable activities - by funder

	2024 £	2023 £
International Coalition of Sites of Conscience	44	6,068
Department of Foreign Affairs and Trade: Reconciliation Fund - project 1614 - Everyday Objects Library Tour (total grant - €44,200)	-	18,224
Department of Foreign Affairs and Trade: Reconciliation Fund - project 1991 - Learning from the Past Looking to the Future (total grant - €44,200)	18,438	18,438
Department of Foreign Affairs and Trade: Reconciliation Fund - project 2445 - Ceasefire 30 (total grant - €26,000)	21,335	-
Department of Foreign Affairs and Trade: Reconciliation Fund - project 2481 - Sharing Everyday Experiences - North to South (total grant - €40,000)	11,410	-
Diversity Challenges	-	2,888
The Open University - Ceasefire 30 Project	11,300	-
Belfast City Council - Day of Reflection Consultancy	1,500	1,225
David Stevens Legacy Grant	-	2,950
Screening Violence site visit	-	1,750
ISOSC Site visit	-	194
Dominican Ministry Fund - Day of Reflection Art Awards 2024	253	-
Talks and presentations - various	1,274	-
	65,554	51,737

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	91,386	3,796	95,182
		<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
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

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	80,741	14,441	95,182
		<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	45,803	13,446	59,249

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Conflict resolution 2024 £	Total funds 2024 £
Depreciation	200	200
Transport and storage	10,121	10,121
Office administration	1,100	1,100
Bank fees and charges	223	223
Staff travel costs	1,815	1,815
Insurance	2,489	2,489
Rent	4,224	4,224
Printing, stationery and postage	8,542	8,542
Events and venue hire	3,240	3,240
Consultancy fees	33,091	33,091
Subscriptions	286	286
Website and software	4,076	4,076
Other travel costs	160	160
Staff wages & salaries	9,976	9,976
Staff pensions	1,198	1,198
	<hr/> 80,741 <hr/>	<hr/> 80,741 <hr/>

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Conflict resolution 2023 £</i>	<i>Total funds 2023 £</i>
Depreciation	273	273
Transport and storage	7,788	7,788
Office administration	394	394
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	418	418
Website and software	2,361	2,361
Other travel costs	208	208
Staff wages & salaries	9,323	9,323
Staff pensions	1,198	1,198
	<u>45,803</u>	<u>45,803</u>

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Accountancy	3,267	2,925
Staff wages & salaries	9,976	9,323
Staff pensions	1,198	1,198
	<u>14,441</u>	<u>13,446</u>

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,860	1,790
Fees payable to the company's independent examiner in respect of:		
All assurance services not included above	740	719
All other services not included above	667	416
	<u><u> </u></u>	<u><u> </u></u>

8. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Director expenses have been incurred (2023 - £NIL).

9. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 January 2024	819
At 31 December 2024	<u>819</u>
Depreciation	
At 1 January 2024	485
Charge for the year	200
At 31 December 2024	<u>685</u>
Net book value	
At 31 December 2024	<u><u>134</u></u>
At 31 December 2023	<u><u>334</u></u>

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	2,303	5,159
	2,303	5,159

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	200	200
Other creditors	22,177	18,438
Accruals and deferred income	2,558	2,774
	24,935	21,412

12. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	77,494	100,543

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
Designated funds				
Designated Funds - all funds	13,249	-	-	13,249
General funds				
General Funds - all funds	14,638	-	(3,796)	10,842
Total Unrestricted funds	27,887	-	(3,796)	24,091
Restricted funds				
Restricted Fund 1	56,737	65,554	(91,386)	30,905
Total of funds	84,624	65,554	(95,182)	54,996

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds				
Designated funds				
Designated Funds - all funds	13,248	-	-	13,248
General funds				
General Funds - all funds	14,639	-	-	14,639
Total Unrestricted funds	27,887	-	-	27,887
Restricted funds				
Restricted Fund 1	64,249	51,737	(59,249)	56,737
Total of funds	92,136	51,737	(59,249)	84,624

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Designated funds	13,249	-	-	13,249
General funds	14,638	-	(3,796)	10,842
Restricted funds	56,737	65,554	(91,386)	30,905
	84,624	65,554	(95,182)	54,996

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Designated funds	13,248	-	-	13,248
General funds	14,639	-	-	14,639
Restricted funds	64,249	51,737	(59,249)	56,737
	<u>92,136</u>	<u>51,737</u>	<u>(59,249)</u>	<u>84,624</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	134	134
Current assets	30,905	48,892	79,797
Creditors due within one year	-	(24,935)	(24,935)
Total	<u>30,905</u>	<u>24,091</u>	<u>54,996</u>

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	334	334
Current assets	56,737	48,965	105,702
Creditors due within one year	-	(21,412)	(21,412)
Total	<u>56,737</u>	<u>27,887</u>	<u>84,624</u>

16. Commitments

As at 31 December 2024 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 2024

17. Controlling party

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

18. 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.