

HARMONY WITH NATURE CHARITABLE TRUST

England & Wales · Charity number 1159769

Details

Status Registered

Legal form Trust

Registered 2015-01-05

Register [View on the Charity Commission register](#)

Contact

Address 51 Ashfield Avenue
Lancaster
LA1 5DZ

Phone 000000000

Activities

Objects: THE OBJECT OF THE CHARITY ('THE OBJECT') IS TO PROMOTE SUCH PURPOSES THAT ARE EXCLUSIVELY CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR DISCRETION FROM TIME TO TIME DETERMINE AND IN PARTICULAR, 1. THE PREVENTION OF POVERTY, 2. THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH, 3. THE PROMOTION OF VOLUNTEERING, 4. THE ADVANCEMENT OF HUMAN RIGHTS, 5. DEVELOPING THE CAPACITY AND SKILLS OF MEMBERS OF A COMMUNITY (ESPECIALLY THOSE SOCIALLY AND/OR ECONOMICALLY DISADVANTAGED) SO THAT THEY ARE BETTER ABLE TO MEET THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY, 6. THE ADVANCEMENT OF ENVIRONMENTAL PROTECTION OR IMPROVEMENT.

Activities: We are building up funds and do not expect to make any grants before 2020. We are using current income to renovate a property, which will provide a long-term source of income for the Trust to distribute. Therefore unsolicited applications are regrettably not welcome at present.

Classification

- **How:** Makes Grants To Organisations
- **What:** Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£479,211	£276,159	-	-
2024-03-31	£383,215	£64,963	-	-
2023-03-31	£183,992	£44,145	-	-
2022-03-31	£230,390	£50,936	-	-
2021-03-31	£340,076	£49,897	-	-

Trustees

Name	Role	Appointed
Adrienne Marcia Wallman		2015-01-02
Dr Dionysios Touliatos		2021-10-02
Dr Emily Heath		2021-10-02
SIMON CHARLES GERSHON		2015-01-02

HARMONY WITH NATURE CHARITABLE TRUST

England & Wales - Charity number 1159769

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025
FOR
HARMONY WITH NATURE CHARITABLE TRUST

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

HARMONY WITH NATURE CHARITABLE TRUST

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for the Year Ended 31st March 2025

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HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity is to promote such purposes that are exclusively charitable under the laws of England and Wales as the Trustees in their discretion from time to time determine and in particular,

1. The prevention of poverty.
2. The relief of sickness and the preservation of health.
3. The promotion of volunteering.
4. The advancement of human rights.
5. Developing the capacity and skills of members of a community (especially those socially and/or economically disadvantaged) so that they are better able to meet their needs and to participate more fully in society.
6. The advancement of environmental protection or improvement.

Application of income and capital

(1) The trustees must apply the income, and at their discretion, all or part of the capital, of the charity in furthering the object.

(2) The Objects will be promoted by making donations or grants to other registered charities and/or philanthropic or community organisations in accordance with the Grants Policy, and with the intention of encouraging and enabling ways for humankind to live in harmony with nature.

(3) The Trustees will consider all applications which further the Objects, and which also encourage and enable ways for humankind to live in harmony with nature, but wish in particular to support activities which:

1. Promote the restoration, conservation and protection of wild places with their indigenous animals, plants, soils and natural processes for the benefit of present and future generations;
2. Encourage sustainable energy generation and energy conservation in order to reduce degradation of the natural environment;
3. Advance the education in, and appreciation of, natural processes, sustainable living practices and technologies;
4. Encourage voluntary public participation in enhancing nature, both in urban and rural settings;
5. Promote democratic community ownership and control of land (including buildings), for the benefit of the community and the surrounding natural environment;
6. Protect the land rights and territories of indigenous peoples worldwide.

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2025**

ACHIEVEMENT AND PERFORMANCE

The Board of Trustees are satisfied that the Charity's affairs and resources have been managed in accordance with its aims and purpose and, at their meetings during the year, made clear decisions about what needed to be achieved in accordance with these aims and purpose. The Charity's rental income has increased following the gift of a further residential property by the settlor.

The Charity's rental income has increased following the gift of a further residential property in 2022/23 by the settlor, the purchase of a commercial property and the completed build of an 8-bedroom flat which now provides accommodation to refugees and workers on low incomes.

The trustees have made eight grants in the year totalling £230,904.

£3,450 to Green Rose CIC, a social enterprise giving free energy saving advice to householders
£5,000 to Forest Peoples Programme, to protect the Rights of indigenous peoples worldwide
£1,400 to Access4U, for fundraising research for the Ryelands House Project
£5,000 to Money for Madagascar, for a rainforest restoration project
£2,400 to Rainforest Foundation, for their work against the Pakitzapango dam project
£5,748 to LESS CIC, for funding for a volunteer coordinator for The Plot
£11,945 to LESS CIC, continued work at The Plot, including nature restoration and food growing
£195,961 to LESS CIC, to enable them to buy a 5-acre smallholding which will be used to demonstrate and teach best agro-ecological practices

FINANCIAL REVIEW

Principal funding sources

The principle source of the Charity's income was through the continued donations from the Trust's Settlor, together with dividends and interest from current investments and rents from investment properties.

Investment policy and objectives

Investments were made in accordance with the Charity's Investments policy. Shares are owned in three community-owned renewable energy companies. The Charity owns three residential and one commercial property. The balance of investments are made in publicly quoted shares, using positive and negative ethical screening. The Charity's share portfolio is managed by Rathbone Greenbank and has a high risk profile skewed towards capital growth. This is likely to produce a greater financial return, and a high income from the portfolio is not currently essential for the furtherance of the Charity's Objects. In common with worldwide stockmarket trends, the book value of the share portfolio has reduced in the last year. The trustees however, have confidence that the underlying assets are sound and will recover in due course.

Reserves policy

The Charity does not hold any financial reserves for any purpose.

Funds in deficit

The charity does not have any fund which is materially in deficit.

FUTURE PLANS

Over the next two years, the charity plans to acquire two further properties from the Settlor, which will then be sold on the open market when conditions are favourable. The charity is continuing with building an 8-bedroom extension to 28 Westbourne Road; fitting this out is likely to take another 15 months, and it will then produce a good income for the Charity, enabling us to increase our charitable activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established in 2015 and is controlled by its governing document, a deed of trust. The charity constitutes an unincorporated charity.

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31st March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159769

Principal address

51 Ashfield Avenue
Lancaster
Lancashire
LA1 5DZ

Trustees

Mr S C Gershon
Ms A Wallman
Dr E Heath
Dr D Touliatos

Independent Examiner

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

Approved by order of the board of trustees on 12th August 2025 and signed on its behalf by:

Dr E Heath - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HARMONY WITH NATURE CHARITABLE TRUST**

Independent examiner's report to the trustees of Harmony With Nature Charitable Trust

I report to the charity trustees on my examination of the accounts of Harmony With Nature Charitable Trust (the Trust) for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Jennifer Beckett F.C.C.A.
The Association of Chartered Certified Accountants

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

26th July 2025

HARMONY WITH NATURE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		415,715	266,259
Investment income	2	141,660	98,143
Other income		(78,164)	18,813
Total		479,211	383,215
EXPENDITURE ON			
Charitable activities			
Charitable donations		230,904	25,000
Other		45,255	39,963
Total		276,159	64,963
NET INCOME		203,052	318,252
RECONCILIATION OF FUNDS			
Total funds brought forward		2,139,462	1,821,210
TOTAL FUNDS CARRIED FORWARD		2,342,514	2,139,462

The notes form part of these financial statements

HARMONY WITH NATURE CHARITABLE TRUST

BALANCE SHEET

31st March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	4	1,866,589	1,168,772
CURRENT ASSETS			
Debtors	5	-	3,190
Investments	6	858,185	909,331
Cash at bank and in hand		13,428	92,180
		<u>871,613</u>	<u>1,004,701</u>
CREDITORS			
Amounts falling due within one year	7	(35,688)	(34,011)
NET CURRENT ASSETS		<u>835,925</u>	<u>970,690</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,702,514	2,139,462
CREDITORS			
Amounts falling due after more than one year	8	(360,000)	-
NET ASSETS		<u>2,342,514</u>	<u>2,139,462</u>
FUNDS	9		
Unrestricted funds		<u>2,342,514</u>	<u>2,139,462</u>
TOTAL FUNDS		<u>2,342,514</u>	<u>2,139,462</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12th August 2025 and were signed on its behalf by:

Dr E Heath - Trustee

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31st March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	not provided
Plant and machinery	-	at varying rates on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Listed investments are revalued at market value at the balance sheet date.

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31st March 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	124,672	80,609
Interest received	4,782	4,668
Dividends received	12,206	12,866
	<u>141,660</u>	<u>98,143</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST OR VALUATION			
At 1st April 2024	1,137,553	53,540	1,191,093
Additions	487,807	2,533	490,340
Revaluations	215,000	-	215,000
	<u>1,840,360</u>	<u>56,073</u>	<u>1,896,433</u>
At 31st March 2025			
DEPRECIATION			
At 1st April 2024	-	22,321	22,321
Charge for year	-	7,523	7,523
	<u>-</u>	<u>29,844</u>	<u>29,844</u>
At 31st March 2025			
NET BOOK VALUE			
At 31st March 2025	<u>1,840,360</u>	<u>26,229</u>	<u>1,866,589</u>
At 31st March 2024	<u>1,137,553</u>	<u>31,219</u>	<u>1,168,772</u>

Cost or valuation at 31st March 2025 is represented by:

	Freehold property £	Plant and machinery £	Totals £
Valuation in 2024	215,000	-	215,000
Cost	1,625,360	56,073	1,681,433
	<u>1,840,360</u>	<u>56,073</u>	<u>1,896,433</u>

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2025

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	-	3,190
	<u> </u>	<u> </u>

6. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Listed investments	770,881	837,027
Unlisted investments	87,304	72,304
	<u>858,185</u>	<u>909,331</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	35,688	34,011
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	360,000	-
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	2,139,462	203,052	2,342,514
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,139,462</u>	<u>203,052</u>	<u>2,342,514</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	479,211	(276,159)	203,052
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>479,211</u>	<u>(276,159)</u>	<u>203,052</u>

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	1,821,210	318,252	2,139,462
TOTAL FUNDS	<u>1,821,210</u>	<u>318,252</u>	<u>2,139,462</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	383,215	(64,963)	318,252
TOTAL FUNDS	<u>383,215</u>	<u>(64,963)</u>	<u>318,252</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	1,821,210	521,304	2,342,514
TOTAL FUNDS	<u>1,821,210</u>	<u>521,304</u>	<u>2,342,514</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	862,426	(341,122)	521,304
TOTAL FUNDS	<u>862,426</u>	<u>(341,122)</u>	<u>521,304</u>

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2025

10. RELATED PARTY DISCLOSURES

Transactions with Mr S C Gershon, a Trustee of the Charity.

During the year Mr S C Gershon donated cash and listed securities to the Charity to the value of £200,000, as well as an effective donation of £215,000 in the form of an uplift to the value of the property purchased by the Charity to match its professional valuation of £575,000.

The above mentioned property, was purchased by the Charity for an agreed price of £360,000, funded by way of a long term interest-free loan, owing to Mr S C Gershon, to be settled when funds allow.

HARMONY WITH NATURE CHARITABLE TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31st March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	415,715	266,259
Investment income		
Rents received	124,672	80,609
Interest received	4,782	4,668
Dividends received	12,206	12,866
	<u>141,660</u>	<u>98,143</u>
Other income		
Profit/loss on share disposal	(9,166)	11,873
Revaluation	(68,998)	6,940
	<u>(78,164)</u>	<u>18,813</u>
Total incoming resources	479,211	383,215
EXPENDITURE		
Charitable activities		
Grants to institutions	230,904	25,000
Support costs		
Management		
Postage and stationery	-	9
Portfolio management	7,690	6,531
	<u>7,690</u>	<u>6,540</u>
Finance		
Bank charges	73	84
Other		
Property running costs	28,667	23,763
Depreciation of tangible fixed assets	7,523	8,346
	<u>36,190</u>	<u>32,109</u>
Governance costs		
Accountancy and legal fees	1,302	1,230
Total resources expended	276,159	64,963
Net income	203,052	318,252

This page does not form part of the statutory financial statements

HARMONY WITH NATURE CHARITABLE TRUST

England & Wales - Charity number 1159769

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024
FOR
HARMONY WITH NATURE CHARITABLE TRUST

Taylor, Robertson & Willett Ltd
95 King Street
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HARMONY WITH NATURE CHARITABLE TRUST

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for the Year Ended 31st March 2024

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HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

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1. The prevention of poverty.
2. The relief of sickness and the preservation of health.
3. The promotion of volunteering.
4. The advancement of human rights.
5. Developing the capacity and skills of members of a community (especially those socially and/or economically disadvantaged) so that they are better able to meet their needs and to participate more fully in society.
6. The advancement of environmental protection or improvement.

Application of income and capital

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(3) The Trustees will consider all applications which further the Objects, and which also encourage and enable ways for humankind to live in harmony with nature, but wish in particular to support activities which:

1. Promote the restoration, conservation and protection of wild places with their indigenous animals, plants, soils and natural processes for the benefit of present and future generations;
2. Encourage sustainable energy generation and energy conservation in order to reduce degradation of the natural environment;
3. Advance the education in, and appreciation of, natural processes, sustainable living practices and technologies;
4. Encourage voluntary public participation in enhancing nature, both in urban and rural settings;
5. Promote democratic community ownership and control of land (including buildings), for the benefit of the community and the surrounding natural environment;
6. Protect the land rights and territories of indigenous peoples worldwide.

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2024**

ACHIEVEMENT AND PERFORMANCE

The Board of Trustees are satisfied that the Charity's affairs and resources have been managed in accordance with its aims and purpose and, at their meetings during the year, made clear decisions about what needed to be achieved in accordance with these aims and purpose. The Charity's rental income has increased following the gift of a further residential property by the settlor.

The Charity's rental income has increased following the gift of a further residential property in 2022/23 by the settlor, and the completed build of an 8-bedroom flat which now provides accommodation to refugees and workers on low incomes.

The trustees have made five grants in the year totalling £25,000.

£5,000	to Green Rose CIC, a social enterprise giving free energy saving advice to householders
£5,000	to Forest Peoples Programme, to protect the Rights of indigenous peoples worldwide
£5,000	to Nea Guinea, Greece, for training refugees in practical skills
£5,000	to Money for Madagascar, for a rainforest restoration project
£5,000	to LESS CIC, for their work in local schools around nature restoration and food growing

FINANCIAL REVIEW

Principal funding sources

The principle source of the Charity's income was through the continued donations from the Trust's Settlor, together with dividends and interest from current investments and rents from investment properties.

Investment policy and objectives

Investments were made in accordance with the Charity's Investments policy. Shares are owned in three community-owned renewable energy companies. The Charity owns three residential and one commercial property. The balance of investments are made in publicly quoted shares, using positive and negative ethical screening. The Charity's share portfolio is managed by Rathbone Greenbank and has a high risk profile skewed towards capital growth. This is likely to produce a greater financial return, and a high income from the portfolio is not currently essential for the furtherance of the Charity's Objects. In common with worldwide stockmarket trends, the book value of the share portfolio has reduced in the last year. The trustees however, have confidence that the underlying assets are sound and will recover in due course.

Reserves policy

The Charity does not hold any financial reserves for any purpose.

Funds in deficit

The charity does not have any fund which is materially in deficit.

FUTURE PLANS

In the financial year 2024/25 the Trustees anticipate purchasing a commercial property which has been offered at a 40% discount to its open market value, and plan to make grants of at least £25,000 to charities selected by the board, in furtherance of the Objects of the Charity. The Trustees additionally anticipate making a grant of up to £200,000 towards the purchase of a community owned farm.

The Trustees are embarking on a building programme to extend a residential property they own. Although this will restrict the grants that the Charity is able to distribute in the short term, the subsequent rental income will enable the Charity to substantially increase its distribution after completion of the works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established in 2015 and is controlled by its governing document, a deed of trust. The charity constitutes an unincorporated charity.

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31st March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159769

Principal address

51 Ashfield Avenue
Lancaster
Lancashire
LA1 5DZ

Trustees

Mr S C Gershon
Ms A Wallman
Dr E Heath
Dr D Touliatos

Independent Examiner

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

Approved by order of the board of trustees on 14th October 2024 and signed on its behalf by:

Dr E Heath - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HARMONY WITH NATURE CHARITABLE TRUST**

Independent examiner's report to the trustees of Harmony With Nature Charitable Trust

I report to the charity trustees on my examination of the accounts of Harmony With Nature Charitable Trust (the Trust) for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Jennifer Beckett
The Association of Chartered Certified Accountants

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

30th September 2024

HARMONY WITH NATURE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		266,259	170,725
Investment income	2	98,143	68,491
Other income		18,813	(55,224)
Total		383,215	183,992
EXPENDITURE ON Charitable activities			
Charitable donations		25,000	17,000
Other		39,963	27,145
Total		64,963	44,145
NET INCOME		318,252	139,847
RECONCILIATION OF FUNDS			
Total funds brought forward		1,821,210	1,681,363
TOTAL FUNDS CARRIED FORWARD		2,139,462	1,821,210

The notes form part of these financial statements

HARMONY WITH NATURE CHARITABLE TRUST

BALANCE SHEET

31st March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	4	1,168,772	1,060,507
CURRENT ASSETS			
Debtors	5	3,190	-
Investments	6	909,331	850,791
Cash at bank and in hand		92,180	28,976
		<u>1,004,701</u>	<u>879,767</u>
CREDITORS			
Amounts falling due within one year	7	(34,011)	(54,064)
NET CURRENT ASSETS		<u>970,690</u>	<u>825,703</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,139,462	1,886,210
CREDITORS			
Amounts falling due after more than one year	8	-	(65,000)
NET ASSETS		<u>2,139,462</u>	<u>1,821,210</u>
FUNDS	9		
Unrestricted funds		<u>2,139,462</u>	<u>1,821,210</u>
TOTAL FUNDS		<u>2,139,462</u>	<u>1,821,210</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14th October 2024 and were signed on its behalf by:

Dr E Heath - Trustee

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31st March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- at varying rates on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Listed investments are revalued at market value at the balance sheet date.

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31st March 2024**

2. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	80,609	50,990
Interest received	4,668	2,699
Dividends received	12,866	14,802
	<u>98,143</u>	<u>68,491</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1st April 2023	1,032,035	42,447	1,074,482
Additions	105,518	11,093	116,611
At 31st March 2024	<u>1,137,553</u>	<u>53,540</u>	<u>1,191,093</u>
DEPRECIATION			
At 1st April 2023	-	13,975	13,975
Charge for year	-	8,346	8,346
At 31st March 2024	-	<u>22,321</u>	<u>22,321</u>
NET BOOK VALUE			
At 31st March 2024	<u>1,137,553</u>	<u>31,219</u>	<u>1,168,772</u>
At 31st March 2023	<u>1,032,035</u>	<u>28,472</u>	<u>1,060,507</u>

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2024

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	<u>3,190</u>	<u>-</u>

6. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Listed investments	837,027	777,245
Unlisted investments	72,304	73,546
	<u>909,331</u>	<u>850,791</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>34,011</u>	<u>54,064</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>-</u>	<u>65,000</u>

9. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	1,821,210	318,252	2,139,462
	<u>1,821,210</u>	<u>318,252</u>	<u>2,139,462</u>
TOTAL FUNDS	<u>1,821,210</u>	<u>318,252</u>	<u>2,139,462</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	383,215	(64,963)	318,252
	<u>383,215</u>	<u>(64,963)</u>	<u>318,252</u>
TOTAL FUNDS	<u>383,215</u>	<u>(64,963)</u>	<u>318,252</u>

HARMONY WITH NATURE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	1,681,363	139,847	1,821,210
TOTAL FUNDS	<u>1,681,363</u>	<u>139,847</u>	<u>1,821,210</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,992	(44,145)	139,847
TOTAL FUNDS	<u>183,992</u>	<u>(44,145)</u>	<u>139,847</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	1,681,363	458,099	2,139,462
TOTAL FUNDS	<u>1,681,363</u>	<u>458,099</u>	<u>2,139,462</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	567,207	(109,108)	458,099
TOTAL FUNDS	<u>567,207</u>	<u>(109,108)</u>	<u>458,099</u>

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2024

10. RELATED PARTY DISCLOSURES

Transactions with Mr S C Gershon, a Trustee of the Charity.

During the year Mr S C Gershon donated shares to the Charity worth £167,714.

During the year Mr A Gershon (Mr S C Gershon's father) donated shares to the Charity worth £98,260.

The long term creditor brought forward of £65,000 which was owed to Mr S C Gershon, was repaid in the year.

HARMONY WITH NATURE CHARITABLE TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31st March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	266,259	170,725
Investment income		
Rents received	80,609	50,990
Interest received	4,668	2,699
Dividends received	12,866	14,802
	<u>98,143</u>	<u>68,491</u>
Other income		
Profit/loss on share disposal	11,873	14,440
Revaluation	6,940	(69,664)
	<u>18,813</u>	<u>(55,224)</u>
Total incoming resources	<u>383,215</u>	<u>183,992</u>
EXPENDITURE		
Charitable activities		
Grants to institutions	25,000	17,000
Support costs		
Management		
Postage and stationery	9	63
Portfolio management	6,531	7,016
	<u>6,540</u>	<u>7,079</u>
Finance		
Bank charges	84	84
Other		
Property running costs	23,763	12,019
Depreciation of tangible fixed assets	8,346	6,823
	<u>32,109</u>	<u>18,842</u>
Governance costs		
Accountancy and legal fees	1,230	1,140
Total resources expended	<u>64,963</u>	<u>44,145</u>
Net income	<u><u>318,252</u></u>	<u><u>139,847</u></u>

This page does not form part of the statutory financial statements

HARMONY WITH NATURE CHARITABLE TRUST

England & Wales - Charity number 1159769

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
HARMONY WITH NATURE CHARITABLE TRUST

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

HARMONY WITH NATURE CHARITABLE TRUST

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for the Year Ended 31 March 2023

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HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity is to promote such purposes that are exclusively charitable under the laws of England and Wales as the Trustees in their discretion from time to time determine and in particular,

1. The prevention of poverty.
2. The relief of sickness and the preservation of health.
3. The promotion of volunteering.
4. The advancement of human rights.
5. Developing the capacity and skills of members of a community (especially those socially and/or economically disadvantaged) so that they are better able to meet their needs and to participate more fully in society.
6. The advancement of environmental protection or improvement.

Application of income and capital

(1) The trustees must apply the income, and at their discretion, all or part of the capital, of the charity in furthering the object.

(2) The Objects will be promoted by making donations or grants to other registered charities and/or philanthropic or community organisations in accordance with the Grants Policy, and with the intention of encouraging and enabling ways for humankind to live in harmony with nature.

(3) The Trustees will consider all applications which further the Objects, and which also encourage and enable ways for humankind to live in harmony with nature, but wish in particular to support activities which:

1. Promote the restoration, conservation and protection of wild places with their indigenous animals, plants, soils and natural processes for the benefit of present and future generations;
2. Encourage sustainable energy generation and energy conservation in order to reduce degradation of the natural environment;
3. Advance the education in, and appreciation of, natural processes, sustainable living practices and technologies;
4. Encourage voluntary public participation in enhancing nature, both in urban and rural settings;
5. Promote democratic community ownership and control of land (including buildings), for the benefit of the community and the surrounding natural environment;
6. Protect the land rights and territories of indigenous peoples worldwide.

ACHIEVEMENT AND PERFORMANCE

The Board of Trustees are satisfied that the Charity's affairs and resources have been managed in accordance with its aims and purpose and, at their meetings during the year, made clear decisions about what needed to be achieved in accordance with these aims and purpose. The Charity's rental income has increased following the gift of a further residential property by the settlor.

The Charity has continued with the refurbishment of an investment property: a flat in Lancaster which will provide accommodation for 8 refugees, and rent income to the Charity.

The trustees have made four grants in the year totalling £17,000.

£4,000	to Green Rose CIC, a social enterprise offering free advice on energy issues
£4,000	to Forest Peoples Programme
£4,000	to Green Rose CIC as above
£5,000	to Money for Madagascar for a rainforest restoration project

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Principal funding sources

The principle source of the Charity's income was through the continued donations from the Trust's Settlor, together with dividends and interest from current investments and rents from investment properties.

Investment policy and objectives

Investments were made in accordance with the Charity's Investments policy. Shares are owned in three community-owned renewable energy companies. The Charity owns three residential and one commercial property. The balance of investments are made in publicly quoted shares, using positive and negative ethical screening. The Charity's share portfolio is managed by Rathbone Greenbank and has a high risk profile skewed towards capital growth. This is likely to produce a greater financial return, and a high income from the portfolio is not currently essential for the furtherance of the Charity's Objects. In common with worldwide stockmarket trends, the book value of the share portfolio has reduced in the last year. The trustees however, have confidence that the underlying assets are sound and will recover in due course.

Reserves policy

The Charity does not hold any financial reserves for any purpose.

Funds in deficit

The charity does not have any fund which is materially in deficit.

FUTURE PLANS

In the financial year 2023/24 the Trustees anticipate further a further donation from the Settlor, and plan to make grants of at least £20,000 to charities selected by the board, in furtherance of the Objects of the Charity.

The Trustees are embarking on a building programme to extend a residential property they own. Although this will restrict the grants that the Charity is able to distribute in the short term, the subsequent rental income will enable the Charity to substantially increase its distribution after completion of the works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established in 2015 and is controlled by its governing document, a deed of trust. The charity constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159769

Principal address

51 Ashfield Avenue
Lancaster
Lancashire
LA1 5DZ

Trustees

Mr S C Gershon
Ms A Wallman
Dr E Heath
Dr D Touliatos

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

Approved by order of the board of trustees on 8 August 2023 and signed on its behalf by:

Dr E Heath - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HARMONY WITH NATURE CHARITABLE TRUST**

Independent examiner's report to the trustees of Harmony With Nature Charitable Trust

I report to the charity trustees on my examination of the accounts of Harmony With Nature Charitable Trust (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Neil Slater

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

8 August 2023

HARMONY WITH NATURE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		170,725	165,000
Investment income	2	68,491	54,161
Other income		(55,224)	11,229
Total		183,992	230,390
EXPENDITURE ON			
Charitable activities			
Charitable donations		17,000	19,000
Other		27,145	31,936
Total		44,145	50,936
NET INCOME		139,847	179,454
RECONCILIATION OF FUNDS			
Total funds brought forward		1,681,363	1,501,909
TOTAL FUNDS CARRIED FORWARD		1,821,210	1,681,363

The notes form part of these financial statements

HARMONY WITH NATURE CHARITABLE TRUST

BALANCE SHEET

31 March 2023

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	4	1,060,507	751,405
CURRENT ASSETS			
Investments	5	850,791	1,001,316
Cash at bank and in hand		28,976	19,478
		879,767	1,020,794
CREDITORS			
Amounts falling due within one year	6	(54,064)	(25,836)
NET CURRENT ASSETS		825,703	994,958
TOTAL ASSETS LESS CURRENT LIABILITIES		1,886,210	1,746,363
CREDITORS			
Amounts falling due after more than one year	7	(65,000)	(65,000)
NET ASSETS		1,821,210	1,681,363
FUNDS	8		
Unrestricted funds		1,821,210	1,681,363
TOTAL FUNDS		1,821,210	1,681,363

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2023 and were signed on its behalf by:

Dr E Heath - Trustee

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- at varying rates on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Listed investments are revalued at market value at the balance sheet date.

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2023**

2. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	50,990	37,663
Interest received	2,699	2,673
Dividends received	14,802	13,825
	<u>68,491</u>	<u>54,161</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2022	731,771	26,786	758,557
Additions	300,264	15,661	315,925
	<u>1,032,035</u>	<u>42,447</u>	<u>1,074,482</u>
At 31 March 2023			
	<u>1,032,035</u>	<u>42,447</u>	<u>1,074,482</u>
DEPRECIATION			
At 1 April 2022	-	7,152	7,152
Charge for year	-	6,823	6,823
	<u>-</u>	<u>13,975</u>	<u>13,975</u>
At 31 March 2023			
	<u>-</u>	<u>13,975</u>	<u>13,975</u>
NET BOOK VALUE			
At 31 March 2023	<u>1,032,035</u>	<u>28,472</u>	<u>1,060,507</u>
At 31 March 2022	<u>731,771</u>	<u>19,634</u>	<u>751,405</u>

HARMONY WITH NATURE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

5. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Listed investments	777,245	925,191
Unlisted investments	73,546	76,125
	<u>850,791</u>	<u>1,001,316</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>54,064</u>	<u>25,836</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>65,000</u>	<u>65,000</u>

8. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	1,681,363	139,847	1,821,210
	<u>1,681,363</u>	<u>139,847</u>	<u>1,821,210</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	183,992	(44,145)	139,847
	<u>183,992</u>	<u>(44,145)</u>	<u>139,847</u>

HARMONY WITH NATURE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	1,501,909	179,454	1,681,363
TOTAL FUNDS	<u>1,501,909</u>	<u>179,454</u>	<u>1,681,363</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,390	(50,936)	179,454
TOTAL FUNDS	<u>230,390</u>	<u>(50,936)</u>	<u>179,454</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	1,501,909	319,301	1,821,210
TOTAL FUNDS	<u>1,501,909</u>	<u>319,301</u>	<u>1,821,210</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	414,382	(95,081)	319,301
TOTAL FUNDS	<u>414,382</u>	<u>(95,081)</u>	<u>319,301</u>

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

9. RELATED PARTY DISCLOSURES

Transactions with Mr S C Gershon, a Trustee of the Charity.

During the year Mr Gershon donated a property to the Charity worth £170,000.

Long term creditors comprises £65,000 owed to Mr Gershon.

HARMONY WITH NATURE CHARITABLE TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES****for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	170,725	165,000
Investment income		
Rents received	50,990	37,663
Interest received	2,699	2,673
Dividends received	14,802	13,825
	<u>68,491</u>	<u>54,161</u>
Other income		
Profit/loss on share disposal	14,440	14,661
Revaluation	(69,664)	(3,432)
	<u>(55,224)</u>	<u>11,229</u>
Total incoming resources	183,992	230,390
EXPENDITURE		
Charitable activities		
Grants to institutions	17,000	19,000
Support costs		
Management		
Postage and stationery	63	-
Portfolio management	7,016	7,284
	<u>7,079</u>	<u>7,284</u>
Finance		
Bank charges	84	73
Other		
Property running costs	12,019	18,523
Depreciation of tangible fixed assets	6,823	2,908
Loss on sale of tangible fixed assets	-	2,128
	<u>18,842</u>	<u>23,559</u>
Governance costs		
Accountancy and legal fees	1,140	1,020
Total resources expended	44,145	50,936
Net income	139,847	179,454

This page does not form part of the statutory financial statements

HARMONY WITH NATURE CHARITABLE TRUST

England & Wales - Charity number 1159769

Accounts

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

HARMONY WITH NATURE CHARITABLE TRUST

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

HARMONY WITH NATURE CHARITABLE TRUST

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for the Year Ended 31 March 2022

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REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity is to promote such purposes that are exclusively charitable under the laws of England and Wales as the Trustees in their discretion from time to time determine and in particular,

1. The prevention of poverty.
2. The relief of sickness and the preservation of health.
3. The promotion of volunteering.
4. The advancement of human rights.
5. Developing the capacity and skills of members of a community (especially those socially and/or economically disadvantaged) so that they are better able to meet their needs and to participate more fully in society.
6. The advancement of environmental protection or improvement.

Application of income and capital

(1) The trustees must apply the income, and at their discretion, all or part of the capital, of the charity in furthering the object.

(2) The Objects will be promoted by making donations or grants to other registered charities and/or philanthropic or community organisations in accordance with the Grants Policy, and with the intention of encouraging and enabling ways for humankind to live in harmony with nature.

(3) The Trustees will consider all applications which further the Objects, and which also encourage and enable ways for humankind to live in harmony with nature, but wish in particular to support activities which:

1. Promote the restoration, conservation and protection of wild places with their indigenous animals, plants, soils and natural processes for the benefit of present and future generations;
2. Encourage sustainable energy generation and energy conservation in order to reduce degradation of the natural environment;
3. Advance the education in, and appreciation of, natural processes, sustainable living practices and technologies;
4. Encourage voluntary public participation in enhancing nature, both in urban and rural settings;
5. Promote democratic community ownership and control of land (including buildings), for the benefit of the community and the surrounding natural environment;
6. Protect the land rights and territories of indigenous peoples worldwide.

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

The Board of Trustees are satisfied that the Charity's affairs and resources have been managed in accordance with its aims and purpose and, at their meetings during the year, made clear decisions about what needed to be achieved in accordance with these aims and purpose. The Charity's rental income has increased following the gift of a further residential property by the settlor.

The Charity has continued with the refurbishment of an investment property: a flat in Lancaster which will provide accommodation for 8 refugees, and rent income to the Charity.

The trustees have made four grants in the year totalling £19,000.

£5,000	to Nea Guinea, a Greek permaculture project teaching refugees growing skills
£4,000	to LESS for a new food and wildlife project in schools
£5,000	to the Langholm Moor community buyout
£5,000	to Money for Madagascar for a rainforest restoration project

We accepted the resignation of Anne Chapman who had been a trustee since the formation of the charity in 2015. Two new trustees were appointed: Emily Heath and Dionysios (Dennis) Touliatos.

FINANCIAL REVIEW

Principal funding sources

The principle source of the Charity's income was through the continued donations from the Trust's Settlor, together with dividends and interest from current investments and rents from investment properties.

Investment policy and objectives

Investments were made in accordance with the Charity's Investments policy. Shares are owned in three community-owned renewable energy companies. The Charity owns one residential and one commercial property. The balance of investments are made in publicly quoted shares, using positive and negative ethical screening. The Charity's share portfolio is managed by Rathbone Greenbank and has a high risk profile skewed towards capital growth. This is likely to produce a greater financial return, and a high income from the portfolio is not currently essential for the furtherance of the Charity's Objects. In common with worldwide stockmarket trends, the book value of the share portfolio has reduced in the last year. The trustees however, have confidence that the underlying assets are sound and will recover in due course.

Reserves policy

The Charity does not hold any financial reserves for any purpose.

Funds in deficit

The charity does not have any fund which is materially in deficit.

FUTURE PLANS

In the financial year 2022/23 the Trustees anticipate further a further donation from the Settlor, and plan to make grants of at least £25,000 to charities selected by the board, in furtherance of the Objects of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established in 2015 and is controlled by its governing document, a deed of trust. The charity constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159769

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Principal address

51 Ashfield Avenue
Lancaster
Lancashire
LA1 5DZ

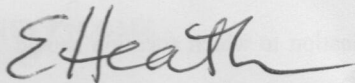
Trustees

Mr S C Gershon
Ms A C Chapman (resigned 2.10.21)
Ms A Wallman
Dr E Heath (appointed 2.10.21)
Dr D Touliatos (appointed 2.10.21)

Independent Examiner

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

Approved by order of the board of trustees on 6 September 2022 and signed on its behalf by:



Dr E Heath - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HARMONY WITH NATURE CHARITABLE TRUST**

Independent examiner's report to the trustees of Harmony With Nature Charitable Trust

I report to the charity trustees on my examination of the accounts of Harmony With Nature Charitable Trust (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Neil Slater

Neil Slater
The Association of Chartered Certified Accountants
Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

6 September 2022

HARMONY WITH NATURE CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		165,000	125,274
Investment income	2	54,161	37,772
Other income		11,229	177,030
Total		230,390	340,076
EXPENDITURE ON			
Charitable activities			
Charitable donations		19,000	13,000
Other		31,936	36,897
Total		50,936	49,897
NET INCOME		179,454	290,179
RECONCILIATION OF FUNDS			
Total funds brought forward		1,501,909	1,211,730
TOTAL FUNDS CARRIED FORWARD		1,681,363	1,501,909

The notes form part of these financial statements

HARMONY WITH NATURE CHARITABLE TRUST

BALANCE SHEET

31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	4	751,405	650,807
CURRENT ASSETS			
Debtors	5	-	261
Investments	6	1,001,316	908,990
Cash at bank and in hand		19,478	35,120
		<u>1,020,794</u>	<u>944,371</u>
CREDITORS			
Amounts falling due within one year	7	(25,836)	(28,269)
NET CURRENT ASSETS		<u>994,958</u>	<u>916,102</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,746,363</u>	<u>1,566,909</u>
CREDITORS			
Amounts falling due after more than one year	8	(65,000)	(65,000)
NET ASSETS		<u>1,681,363</u>	<u>1,501,909</u>
FUNDS	9		
Unrestricted funds		<u>1,681,363</u>	<u>1,501,909</u>
TOTAL FUNDS		<u>1,681,363</u>	<u>1,501,909</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 September 2022 and were signed on its behalf by:

Dr E Heath - Trustee

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- at varying rates on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Listed investments are revalued at market value at the balance sheet date.

HARMONY WITH NATURE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

2. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	37,663	18,110
Interest received	2,673	5,596
Dividends received	13,825	14,066
	<u>54,161</u>	<u>37,772</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2021	630,010	25,041	655,051
Additions	221,761	1,745	223,506
Disposals	(120,000)	-	(120,000)
At 31 March 2022	<u>731,771</u>	<u>26,786</u>	<u>758,557</u>
DEPRECIATION			
At 1 April 2021	-	4,244	4,244
Charge for year	-	2,908	2,908
At 31 March 2022	<u>-</u>	<u>7,152</u>	<u>7,152</u>
NET BOOK VALUE			
At 31 March 2022	<u>731,771</u>	<u>19,634</u>	<u>751,405</u>
At 31 March 2021	<u>630,010</u>	<u>20,797</u>	<u>650,807</u>

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Prepayments		-	261
		<u> </u>	<u> </u>
6. CURRENT ASSET INVESTMENTS		2022	2021
		£	£
Listed investments		925,191	832,865
Unlisted investments		76,125	76,125
		<u> </u>	<u> </u>
		1,001,316	908,990
		<u> </u>	<u> </u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Other creditors		25,836	28,269
		<u> </u>	<u> </u>
8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2022	2021
		£	£
Other creditors		65,000	65,000
		<u> </u>	<u> </u>
9. MOVEMENT IN FUNDS			
		Net	
	At 1/4/21	movement	At
	£	in funds	31/3/22
		£	£
Unrestricted funds			
General fund	1,501,909	179,454	1,681,363
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,501,909	179,454	1,681,363
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	230,390	(50,936)	179,454
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	230,390	(50,936)	179,454
	<u> </u>	<u> </u>	<u> </u>

HARMONY WITH NATURE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	1,211,730	290,179	1,501,909
TOTAL FUNDS	<u>1,211,730</u>	<u>290,179</u>	<u>1,501,909</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,076	(49,897)	290,179
TOTAL FUNDS	<u>340,076</u>	<u>(49,897)</u>	<u>290,179</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	1,211,730	469,633	1,681,363
TOTAL FUNDS	<u>1,211,730</u>	<u>469,633</u>	<u>1,681,363</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	570,466	(100,833)	469,633
TOTAL FUNDS	<u>570,466</u>	<u>(100,833)</u>	<u>469,633</u>

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

10. RELATED PARTY DISCLOSURES

Transactions with Mr S C Gershon, a Trustee of the Charity.

During the year Mr Gershon donated a property to the Charity worth £165,000.

Long term creditors comprises £65,000 owed to Mr Gershon.

HARMONY WITH NATURE CHARITABLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	165,000	125,274
Investment income		
Rents received	37,663	18,110
Interest received	2,673	5,596
Dividends received	13,825	14,066
	<u>54,161</u>	<u>37,772</u>
Other income		
Profit/loss on share disposal	14,661	29,680
Revaluation	(3,432)	147,350
	<u>11,229</u>	<u>177,030</u>
Total incoming resources	<u>230,390</u>	<u>340,076</u>
EXPENDITURE		
Charitable activities		
Grants to institutions	19,000	13,000
Support costs		
Management		
Portfolio management	7,284	6,343
Finance		
Bank charges	73	54
Other		
Sundries	-	240
Property running costs	18,523	26,819
Depreciation of tangible fixed assets	2,908	2,481
Loss on sale of tangible fixed assets	2,128	-
	<u>23,559</u>	<u>29,540</u>
Governance costs		
Accountancy and legal fees	1,020	960
Total resources expended	<u>50,936</u>	<u>49,897</u>
Net income	<u>179,454</u>	<u>290,179</u>

This page does not form part of the statutory financial statements

HARMONY WITH NATURE CHARITABLE TRUST

England & Wales - Charity number 1159769

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
HARMONY WITH NATURE CHARITABLE TRUST

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

HARMONY WITH NATURE CHARITABLE TRUST

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for the Year Ended 31 March 2021

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HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity is to promote such purposes that are exclusively charitable under the laws of England and Wales as the Trustees in their discretion from time to time determine and in particular,

1. The prevention of poverty.
2. The relief of sickness and the preservation of health.
3. The promotion of volunteering.
4. The advancement of human rights.
5. Developing the capacity and skills of members of a community (especially those socially and/or economically disadvantaged) so that they are better able to meet their needs and to participate more fully in society.
6. The advancement of environmental protection or improvement.

Application of income and capital

(1) The trustees must apply the income, and at their discretion, all or part of the capital, of the charity in furthering the object.

(2) The Objects will be promoted by making donations or grants to other registered charities and/or philanthropic or community organisations in accordance with the Grants Policy, and with the intention of encouraging and enabling ways for humankind to live in harmony with nature.

(3) The Trustees will consider all applications which further the Objects, and which also encourage and enable ways for humankind to live in harmony with nature, but wish in particular to support activities which:

1. Promote the restoration, conservation and protection of wild places with their indigenous animals, plants, soils and natural processes for the benefit of present and future generations;
2. Encourage sustainable energy generation and energy conservation in order to reduce degradation of the natural environment;
3. Advance the education in, and appreciation of, natural processes, sustainable living practices and technologies;
4. Encourage voluntary public participation in enhancing nature, both in urban and rural settings;
5. Promote democratic community ownership and control of land (including buildings), for the benefit of the community and the surrounding natural environment;
6. Protect the land rights and territories of indigenous peoples worldwide.

ACHIEVEMENT AND PERFORMANCE

The Board of Trustees are satisfied that the Charity's affairs and resources have been managed in accordance with its aims and purpose and, at their meetings during the year, made clear decisions about what needed to be achieved in accordance with these aims and purpose. The Charity's rental income was however significantly reduced on its commercial property during the COVID-19 restrictions. However, our tenant there is now trading profitably and paying rent.

The Charity has continued with the refurbishment of an investment property: a flat in Lancaster which will provide accommodation for 8 refugees, and rent income to the Charity.

The trustees have made four grants in the year, of £1,000 to Claver Hill community growing project, £2,000 to LESS for food training development, and £5,000 for the Langholm Moor Community Buyout, and £5,000 for Money for Madagascar for a Rainforest restoration project.

FINANCIAL REVIEW

Principal funding sources

The principle source of the Charity's income was through the continued donations from the Trust's Settlor, together with dividends and interest from current investments and rents from investment properties.

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Investment policy and objectives

Investments were made in accordance with the Charity's Investments policy. Shares are owned in three community-owned renewable energy companies. The Charity owns one residential and one commercial property. The balance of investments are made in publicly quoted shares, using positive and negative ethical screening. The Charity's share portfolio is managed by Rathbone Greenbank and has a high risk profile skewed towards capital growth. This is likely to produce a greater financial return in the longer term. A consistent income from the portfolio is not currently essential for the furtherance of the Charity's Objects.

Reserves policy

The Charity does not hold any financial reserves for any purpose.

Funds in deficit

The charity does not have any fund which is materially in deficit.

FUTURE PLANS

In the financial year 2021/22 the Trustees anticipate further donations from the Settlor and plan to make grants of at least £20,000 to charities selected by the board, in furtherance of the Objects of the Charity. We also hope to recruit one or two additional trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established in 2015 and is controlled by its governing document, a deed of trust. The charity constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159769

Principal address

51 Ashfield Avenue
Lancaster
Lancashire
LA1 5DZ

Trustees

Mr S C Gershon
Ms A C Chapman
Ms A Wallman

Independent Examiner

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

HARMONY WITH NATURE CHARITABLE TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 27 September 2021 and signed on its behalf by:

Ms A C Chapman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HARMONY WITH NATURE CHARITABLE TRUST**

Independent examiner's report to the trustees of Harmony With Nature Charitable Trust

I report to the charity trustees on my examination of the accounts of Harmony With Nature Charitable Trust (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Neil Slater
The Association of Chartered Certified Accountants
Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

27 September 2021

HARMONY WITH NATURE CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		125,275	148,245
Investment income	2	37,771	55,332
Other income		177,030	(42,822)
Total		340,076	160,755
 EXPENDITURE ON Charitable activities			
Charitable donations		13,000	10,000
Other		36,897	11,937
Total		49,897	21,937
NET INCOME		290,179	138,818
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,211,730	1,072,912
TOTAL FUNDS CARRIED FORWARD		1,501,909	1,211,730

The notes form part of these financial statements

HARMONY WITH NATURE CHARITABLE TRUST

BALANCE SHEET

31 March 2021

		2021	2020
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	4	650,807	475,870
CURRENT ASSETS			
Debtors	5	261	-
Investments	6	908,990	654,536
Cash at bank and in hand		35,120	153,138
		<hr/> 944,371	<hr/> 807,674
CREDITORS			
Amounts falling due within one year	7	(28,269)	(6,814)
NET CURRENT ASSETS		<hr/> 916,102	<hr/> 800,860
TOTAL ASSETS LESS CURRENT LIABILITIES		1,566,909	1,276,730
CREDITORS			
Amounts falling due after more than one year	8	(65,000)	(65,000)
NET ASSETS		<hr/> 1,501,909	<hr/> 1,211,730
FUNDS	9		
Unrestricted funds		<hr/> 1,501,909	<hr/> 1,211,730
TOTAL FUNDS		<hr/> 1,501,909	<hr/> 1,211,730

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2021 and were signed on its behalf by:

Ms A C Chapman - Trustee

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- at varying rates on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Listed investments are revalued at market value at the balance sheet date.

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2021**

2. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	18,109	30,845
Interest received	5,596	9,762
Dividends received	14,066	14,725
	<u>37,771</u>	<u>55,332</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2020	458,128	19,506	477,634
Additions	171,882	5,535	177,417
At 31 March 2021	<u>630,010</u>	<u>25,041</u>	<u>655,051</u>
DEPRECIATION			
At 1 April 2020	-	1,764	1,764
Charge for year	-	2,480	2,480
At 31 March 2021	-	<u>4,244</u>	<u>4,244</u>
NET BOOK VALUE			
At 31 March 2021	<u>630,010</u>	<u>20,797</u>	<u>650,807</u>
At 31 March 2020	<u>458,128</u>	<u>17,742</u>	<u>475,870</u>

HARMONY WITH NATURE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments	261	-

6. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Listed investments	832,865	577,661
Unlisted investments	76,125	76,875
	908,990	654,536

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	28,269	6,814

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other creditors	65,000	65,000

9. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	1,211,730	290,179	1,501,909
TOTAL FUNDS	1,211,730	290,179	1,501,909

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	340,076	(49,897)	290,179
TOTAL FUNDS	340,076	(49,897)	290,179

HARMONY WITH NATURE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	1,072,912	138,818	1,211,730
TOTAL FUNDS	<u>1,072,912</u>	<u>138,818</u>	<u>1,211,730</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,755	(21,937)	138,818
TOTAL FUNDS	<u>160,755</u>	<u>(21,937)</u>	<u>138,818</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	1,072,912	428,997	1,501,909
TOTAL FUNDS	<u>1,072,912</u>	<u>428,997</u>	<u>1,501,909</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	500,831	(71,834)	428,997
TOTAL FUNDS	<u>500,831</u>	<u>(71,834)</u>	<u>428,997</u>

HARMONY WITH NATURE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

10. RELATED PARTY DISCLOSURES

Transactions with Mr S C Gershon, a Trustee of the Charity.

During the year Mr Gershon donated a property to the Charity worth £120,000.

Long term creditors comprises £65,000 owed to Mr Gershon.

HARMONY WITH NATURE CHARITABLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	125,275	148,245
Investment income		
Rents received	18,109	30,845
Interest received	5,596	9,762
Dividends received	14,066	14,725
	<hr/>	<hr/>
	37,771	55,332
Other income		
Profit/loss on share disposal	29,680	26,817
Revaluation	147,350	(69,639)
	<hr/>	<hr/>
	177,030	(42,822)
Total incoming resources	<hr/>	<hr/>
	340,076	160,755
 EXPENDITURE		
Charitable activities		
Grants to institutions	13,000	10,000
Support costs		
Management		
Portfolio management	6,343	5,043
Finance		
Bank charges	54	63
Other		
Insurance	-	241
Light and heat	-	(103)
Telephone	-	15
Sundries	240	-
Property repairs & maintenance	-	4,587
Property running costs	26,819	-
Depreciation of tangible fixed assets	2,481	951
	<hr/>	<hr/>
	29,540	5,691
Governance costs		
Accountancy and legal fees	960	1,140

This page does not form part of the statutory financial statements

HARMONY WITH NATURE CHARITABLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
Total resources expended	<u>49,897</u>	<u>21,937</u>
Net income	<u>290,179</u>	<u>138,818</u>

This page does not form part of the statutory financial statements