

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

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
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
		944,371	807,674
CREDITORS			
Amounts falling due within one year	7	(28,269)	(6,814)
NET CURRENT ASSETS		916,102	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		1,501,909	1,211,730
FUNDS	9		
Unrestricted funds		1,501,909	1,211,730
TOTAL FUNDS		1,501,909	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

The notes form part of these financial statements

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
	<u>630,010</u>	<u>25,041</u>	<u>655,051</u>
At 31 March 2021			
DEPRECIATION			
At 1 April 2020	-	1,764	1,764
Charge for year	-	2,480	2,480
	<u>-</u>	<u>4,244</u>	<u>4,244</u>
At 31 March 2021			
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	-
	<u>261</u>	<u>-</u>

6. CURRENT ASSET INVESTMENTS

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	28,269	6,814
	<u>28,269</u>	<u>6,814</u>

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

	2021 £	2020 £
Other creditors	65,000	65,000
	<u>65,000</u>	<u>65,000</u>

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
	<u>1,211,730</u>	<u>290,179</u>	<u>1,501,909</u>
TOTAL FUNDS	<u>1,211,730</u>	<u>290,179</u>	<u>1,501,909</u>

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
	<u>340,076</u>	<u>(49,897)</u>	<u>290,179</u>
TOTAL FUNDS	<u>340,076</u>	<u>(49,897)</u>	<u>290,179</u>

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/> 37,771	<hr/> 55,332
Other income		
Profit/loss on share disposal	29,680	26,817
Revaluation	147,350	(69,639)
	<hr/> 177,030	<hr/> (42,822)
Total incoming resources	<hr/> 340,076	<hr/> 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/> 29,540	<hr/> 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	49,897	21,937
Net income	290,179	138,818