

HEALING THROUGH REMEMBERING

Northern Ireland · Charity number 101717

Details

Status Received

Company number [48343](#)

Registered 2015-11-02

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

Contact

Address C/O Uhy Hacker Young Fitch
Suite 2.06
Custom House
Belfast
Bt1 3et
BT1 3ET

Phone 07786263083

Email info@healingthroughremembering.org

Website www.healingthroughremembering.org

Activities

Purposes: The Charity's Objects are to promote for the benefit of the public in Northern Ireland (hereinafter called "the area of benefit") the advancement of education in the purpose and methods of mediation, conciliation and reconciliation of disputes or conflicts and of all the means of managing them for peaceful resolution in the interests of good citizenship and community relations and in particular to promote research and the exchange of views that help towards education into the causes, prevention and alleviation of destructive patterns of behaviour and into peaceful means of resolving conflict.

What the charity does: The advancement of education, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

How the charity works:

Advice/advocacy/information, Cross-border/cross-community, Education/training, Research/evaluation

Who the charity helps: Ex-offenders and prisoners, General public, Older people, Victim support, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£65,554	£91,386	£0	1

Trustees

Name	Role	Appointed
Brandon Hamber		
Brian Lambkin		
Conor Keenan		
Dawn Purvis		
Dr Geraldine Smyth		
Dr Hedley Abernethy		
Dr Louise Purbrick		
Mr Alexander Bunting		
Mr Irwin Turbitt		
Mr Philip Dean		
Oliver Wilkinson		

HEALING THROUGH REMEMBERING

Northern Ireland - Charity number 101717

Accounts

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

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

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

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

REGISTERED NUMBER: NI048343

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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

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

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

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

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



.....
Brian Lambkin
Director



.....
Hedley Abernethy
Director

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

Date: 22/09/2025

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

1. General information

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

The charitable company's registered office is situated at Suite 2.06, Custom House, Custom House Square, Belfast, BT1 3ET.

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

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

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following basis:

Computer equipment	- 33% straight line
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2.5 Debtors

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

2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

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

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

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

2.8 Financial instruments

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

2.9 Fund accounting

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

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

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

3. Income from charitable activities

	Restricted funds 2024 £	Total funds 2024 £
Income from charitable activities - The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	65,554	65,554
	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from charitable activities - The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	51,737	51,737

4. Income from charitable activities - by funder

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	91,386	3,796	95,182
		<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity		59,249	59,249

6. Analysis of expenditure by activities

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Conflict resolution 2023 £</i>	<i>Total funds 2023 £</i>
Depreciation	273	273
Transport and storage	7,788	7,788
Office administration	394	394
Bank fees and charges	219	219
Staff travel costs	2,434	2,434
Insurance	2,279	2,279
Rent	3,848	3,848
Printing, stationery and postage	767	767
Events and venue hire	798	798
Consultancy fees	13,495	13,495
Subscriptions	418	418
Website and software	2,361	2,361
Other travel costs	208	208
Staff wages & salaries	9,323	9,323
Staff pensions	1,198	1,198
	<u>45,803</u>	<u>45,803</u>

Analysis of support costs

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

7. Independent examiner's remuneration

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

8. Directors' remuneration and expenses

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

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

9. Tangible fixed assets

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

10. Debtors

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

11. Creditors: Amounts falling due within one year

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

12. Financial instruments

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

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

13. Statement of funds

Statement of funds - current year

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

13. Statement of funds (continued)

Statement of funds - prior year

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

14. Summary of funds

Summary of funds - current year

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

14. Summary of funds (continued)

Summary of funds - prior year

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

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

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

16. Commitments

As at 31 December 2024 the charitable company had no commitments.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

17. Controlling party

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

18. Going Concern

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

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

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

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

HEALING THROUGH REMEMBERING

Northern Ireland - Charity number 101717

Accounts

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

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

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

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

HEALING THROUGH REMEMBERING**(A Company Limited by Guarantee)****REGISTERED NUMBER: NI048343****BALANCE SHEET****AS AT 31 DECEMBER 2023**

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

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

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

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

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

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



.....
Brian Lambkin
Director



.....
Hedley Abernethy
Director

Date: 29/08/2024

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

1. General information

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

The charitable company's registered office is situated at Suite 2.06, Custom House, Custom House Square, Belfast, BT1 3ET.

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

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

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following basis:

Computer equipment	- 33% straight line
--------------------	---------------------

2.5 Debtors

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

2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

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

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

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

2.8 Financial instruments

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

2.9 Fund accounting

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

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

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

3. Income from donations and legacies

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

4. Income from charitable activities

	Restricted funds 2023 £	Total funds 2023 £
Income from charitable activities - The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	51,737	51,737
	<u> </u>	<u> </u>
	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from charitable activities - The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	68,109	68,109
	<u> </u>	<u> </u>

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

5. Income from charitable activities - by funder

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

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds	Total
	2023	2023
	£	£
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	59,249	59,249
	<i>Restricted funds</i>	<i>Total</i>
	<i>2022</i>	<i>2022</i>
	£	£
The advancement of Human Rights, Conflict Resolution or reconciliation or the promotion of Religious or Racial Harmony or Equality and Diversity	51,697	51,697

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

7. Analysis of expenditure by activities

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

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

Analysis of support costs

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

8. Independent examiner's remuneration

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

9. Directors' remuneration and expenses

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

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

10. Tangible fixed assets

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

11. Debtors

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

12. Creditors: Amounts falling due within one year

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

13. Financial instruments

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

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

14. Statement of funds

Statement of funds - current year

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

14. Statement of funds (continued)

Statement of funds - prior year

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

15. Summary of funds

Summary of funds - current year

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

15. Summary of funds (continued)

Summary of funds - prior year

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

17. Commitments

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

18. Controlling party

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

19. Going Concern

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

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

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

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

HEALING THROUGH REMEMBERING

Northern Ireland - Charity number 101717

Annual report

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)
UNAUDITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Directors

Dawn Purvis
Claire Hackett
Hedley Abernethy, Honorary Treasurer
Alexander Bunting
Brandon Hamber
Irwin Turbitt
Geraldine Smyth
Brian Lambkin, Chairperson
Oliver Wilkinson, Honorary Secretary
Philip Dean
Conor Keenan
Anna Louise Purbrick

Company registered number NI048343

Charity registered number 101717

Registered office

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

Company secretary Oliver Wilkinson

Chairperson Brian Lambkin

Accountants

UHY Hacker Young Fitch
Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

Bankers

Ulster Bank (NI) City Office
11-16 Donegall Square East
Belfast
BT1 5HD

Solicitors

CMG Cunningham Dickey Solicitors
18 May Street
Belfast
BT1 4NL

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors (who are also Trustees of the charity for the purposes of the Charity Act) present their annual report together with the financial statements for the 1 January 2023 to 31 December 2023. The Directors confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Policies and objectives

Healing Through Remembering (HTR) is an extensive cross-community project made up of a range of individual members holding differing political, social and religious perspectives who come together to focus on the issue of how best to deal with the past relating to the conflict in and about Northern Ireland.

Through on-going internal discussions, research, roundtable discussions, conferences and outreach programmes, HTR produces a range of reports, options papers, exhibitions, dramas, discussion papers, events and audits which continue to inform discussion throughout society – this includes community groups, political parties, statutory and government policy makers.

b. Strategies for achieving objectives

HTR's key strength lies in its diverse membership who come from a range of backgrounds – including loyalist, republican, British Army, police, church, media, victims, academia and community activism - who work together on how best to deal with the past relating to the conflict. Thus HTR addresses issues with the full range of views and opinions as part of the debate.

HTR's success relies on an inclusive and bottom-up approach which facilitates the development of innovative mechanisms and best practices. Vital to the work of HTR is the building of trust so as to form a safe space in which dialogue can be open and honest.

The work of HTR addresses five particular themes, each one identified following a public consultation in 2002. These are Storytelling, Day of Reflection, Truth Recovery & Acknowledgement, Living Memorial Museum and Commemoration. Membership consists of individuals who hold very different views and perspectives on the themes they are discussing, but who agree on the need to create a better future.

Examples of work done include an Annual Day of Reflection on 21 June every year since 2007, an exhibition entitled 'Everyday Objects transformed by the Conflict' and a range of published reports.

c. Policies adopted for the induction and training of Directors

The Chairperson, Honorary Secretary, Honorary Treasurer, the directors and five trustees with responsibility for the five areas of work were elected by the membership of Healing Through Remembering at the Annual General Meetings held on Tuesday 14th December 2022, in room BD07 004, Ulster University, York Street, Belfast and Wednesday 6th December 2023, in room BC04-112, Ulster University, York Street, Belfast. New directors are sought and appointed by the Board as required.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

d. Organisational structure and decision-making policies

The day-to-day responsibility for the provision of services rests with Ms Cate Turner, who ensures that the charity delivers the services specified and that key performance indicators are met. She supervises any staff and the volunteer team and has responsibility for the financial management and control.

e. Principal activities

Healing Through Remembering is an extensive cross-community project made up of a diverse range of individual members with different political perspectives and social experiences. They come from across Northern Ireland, Great Britain and the Republic of Ireland to focus on ways of dealing with the past relating to the conflict in and about Northern Ireland and to build a better future. The organisation addresses the recommendations outlined in the Report of the Healing Through Remembering Project 2002 and aims to widen the debate.

To do this, Healing Through Remembering delivers a variety of activities to encourage dialogue and development in the five areas of work from the 2002 Report - namely Living Memorial Museum, Truth Recovery and Acknowledgement, Storytelling, Day of Reflection and Commemoration. Healing Through Remembering also offers conversational workshops and arranges public events. The membership of the organisation to the end of December 2023 was 77 individuals. The Board of Directors is the ultimate controlling party of the charity. The Board is responsible for the review of all activities, the setting of future strategy, and meets a minimum of eight times per annum. The Directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these major risks.

f. Objectives and activities

The objectives of Healing Through Remembering Limited (HTR) are to promote, for the benefit of the public in Northern Ireland, the advancement of education in the purpose and methods of mediation, conciliation and reconciliation of disputes or conflicts and of all the means of managing them for peaceful resolution in the interests of good citizenship and community relations and in particular to promote research and the exchange of views that help towards education into the causes, prevention and alleviation of destructive patterns of behaviour and into peaceful means of resolving conflict.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our meetings of the Board of Directors.

The current objectives of HTR are being addressed under the activities of a number of projects; most specifically, in 2023, the work of the organisation was again primarily funded by the Department of Foreign Affairs & Trade and the Stevens Legacy. This work involved ensuring that engagement and discussions continued on the issue of dealing with the past. The Board, Members and staff continue to engage with a range of local and international organisations and individuals.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

a. Main achievements of the company

HTR operated largely in person meetings with only a few on-line meetings to reduce travel costs.

The 'Everyday Objects transformed by the Conflict' exhibition completed the year-long tour of LibrariesNI. In the summer the Exhibition began a tour of venues either side of the border between Northern Ireland and republic of Ireland.

HTR continued to deliver items logged and catalogued for the HTR historic newspaper clippings database to the Linen Hall Library. This is an indexed collection that has proved to be a valuable resource for students, researchers and other interested parties.

The Day of Reflection was once again marked on 21 June 2023. In conjunction with Belfast City Council a reflective space was created in Belfast City Hall and activities were run throughout the day. The HTR social media platforms also posted comments and information throughout the day. HTR also supported the ecumenical service of Lament held by Corrymeela Community and other groups and individuals at St Anne's Cathedral. The Day was also marked externally and promoted on social media by other groups.

The Stories Network continued to consider a resource to aid story gathering projects. HTR also helped coordinate the Conflict Legacy Interpretative Network consisting of museums and exhibitions relating to the conflict in and about Northern Ireland.

HTR helped host a number of international visiting groups looking at legacy of violence issues. These included people from a range of other international conflict areas. The Executive Director spoke at virtual and in person external events on legacy of the past issues. The Director also continued her involvement in a number of advisory groups for external projects. Existing local and international links were maintained with the local and international academics. Relationships were maintained virtually with local community organisations and groups.

Publications

- Annual Report 2023

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has always tried to build up the balance of its reserves on a yearly basis so as to maintain funds at the year-end equal to between three and six months expenditure. For the year ended 31 December 2023, the organisation's reserves are above this target.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Plans for future periods

Future plans include continuing to engage with the wider community on the issues of dealing with the legacy of the past.

HTR will continue to meet with political representatives, hold workshops and seminars and produce reports. HTR will also continue to work with a range of local and international organisations. The 'Everyday Objects Transformed by Conflict' exhibition will continue to be publicly accessible as it continues to tour the border region.

Given the changing political environment for dealing with the past, the Board continues to consider how best to maintain the organisation with these limited resources until more substantial future funding can be secured.

Members' liability

None of the Directors has any beneficial interest in the company. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of Directors' responsibilities

The Directors (who are also the directors of the company for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial . Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Directors and signed on their behalf by:



.....
Brian Lambkin

Director

Date: 29/08/2024



.....
Hedley Abernethy

Director

HEALING THROUGH REMEMBERING

Northern Ireland - Charity number 101717

Annual return

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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

I report on the financial statements of the company for the year ended 31 December 2023 which are set out on pages 8 to 23.

Respective Responsibilities of charity Directors and Examiner

As the company's directors (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

I have examined your company accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as company directors concerning any such matters.

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

1. that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
4. that there is further information needed for a proper understanding of the accounts to be reached.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

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

Signed: 

Scott McCullough FCA

Dated: 29/08/2024

Chartered Accountants Ireland

UHY Hacker Young Fitch

Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

HEALING THROUGH REMEMBERING

Northern Ireland - Charity number 101717

Accounts

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)
UNAUDITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Directors

Dawn Purvis, Chairperson
Claire Hackett
Hedley Abernethy, Honorary Treasurer (appointed 14 December 2022)
Alexander Bunting
Brandon Hamber
Irwin Turbitt
Geraldine Smyth
Brian Lambkin
Oliver Wilkinson, Honorary Secretary
Philip Dean
Conor Keenan
Anna Louise Purbrick

Company registered number NI048343

Charity registered number 101717

Registered office

Gordon Street Mews
27-29 Gordon Street
Belfast
BT1 2LG

Company secretary Oliver Wilkinson

Chairperson Dawn Purvis

Accountants

UHY Hacker Young Fitch
Chartered Accountants
Gordon Street Mews
27-29 Gordon Street
Belfast
BT1 2LG

Bankers

Ulster Bank
91-93 University Road
Belfast
BT7 1NG

Solicitors

CMG Cunningham Dickey Solicitors
18 May Street
Belfast
BT1 4NL

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors (who are also Trustees of the charity for the purposes of the Charity Act) present their annual report together with the financial statements for the 1 January 2022 to 31 December 2022. The Directors confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Policies and objectives

Healing Through Remembering (HTR) is an extensive cross-community project made up of a range of individual members holding differing political, social and religious perspectives who come together to focus on the issue of how best to deal with the past relating to the conflict in and about Northern Ireland.

Through on-going internal discussions, research, roundtable discussions, conferences and outreach programmes, HTR produces a range of reports, options papers, exhibitions, dramas, discussion papers, events and audits which continue to inform discussion throughout society – this includes community groups, political parties, statutory and government policy makers.

b. Strategies for achieving objectives

HTR's key strength lies in its diverse membership who come from a range of backgrounds – including loyalist, republican, British Army, police, church, media, victims, academia and community activism - who work together on how best to deal with the past relating to the conflict. Thus HTR addresses issues with the full range of views and opinions as part of the debate.

HTR's success relies on an inclusive and bottom-up approach which facilitates the development of innovative mechanisms and best practices. Vital to the work of HTR is the building of trust so as to form a safe space in which dialogue can be open and honest.

The work of HTR addresses five particular themes, each one identified following a public consultation in 2002. These are Storytelling, Day of Reflection, Truth Recovery & Acknowledgement, Living Memorial Museum and Commemoration. Membership consists of individuals who hold very different views and perspectives on the themes they are discussing, but who agree on the need to create a better future.

Examples of work done include an Annual Day of Reflection on 21 June every year since 2007, an exhibition entitled 'Everyday Objects transformed by the Conflict' and the report 'Are we there yet?' a document outlining proposals in regard to dealing with the past.

c. Policies adopted for the induction and training of Directors

The Chairperson, Honorary Secretary, Honorary Treasurer, the directors and five trustees with responsibility for the five areas of work were elected by the membership of Healing Through Remembering at the Annual General Meetings held on Tuesday 6th October 2022 on a virtual platform (Zoom) and Tuesday 14th December 2022, in room BD07 004, Ulster University, York Street, Belfast. New directors are sought and appointed by the Board as required.

HEALING THROUGH REMEMBERING

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

d. Organisational structure and decision-making policies

The day-to-day responsibility for the provision of services rests with Ms Cate Turner, who ensures that the charity delivers the services specified and that key performance indicators are met. She supervises any staff and the volunteer team and has responsibility for the financial management and control.

e. Principal activities

Healing Through Remembering is an extensive cross-community project made up of a diverse range of individual members with different political perspectives and social experiences. They come from across Northern Ireland, Great Britain and the Republic of Ireland to focus on ways of dealing with the past relating to the conflict in and about Northern Ireland and to build a better future. The organisation addresses the recommendations outlined in the Report of the Healing Through Remembering Project 2002 and aims to widen the debate.

To do this, Healing Through Remembering delivers a variety of activities to encourage dialogue and development in the five areas of work from the 2002 Report - namely Living Memorial Museum, Truth Recovery and Acknowledgement, Storytelling, Day of Reflection and Commemoration. Healing Through Remembering also offers conversational workshops and arranges public events. The membership of the organisation to the end of December 2020 was 78 individuals. The Board of Directors is the ultimate controlling party of the charity. The Board is responsible for the review of all activities, the setting of future strategy, and meets a minimum of eight times per annum. The Directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these major risks.

f. Objectives and activities

The objectives of Healing Through Remembering Limited (HTR) are to promote, for the benefit of the public in Northern Ireland, the advancement of education in the purpose and methods of mediation, conciliation and reconciliation of disputes or conflicts and of all the means of managing them for peaceful resolution in the interests of good citizenship and community relations and in particular to promote research and the exchange of views that help towards education into the causes, prevention and alleviation of destructive patterns of behaviour and into peaceful means of resolving conflict.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our meetings of the Board of Directors.

The current objectives of HTR are being addressed under the activities of a number of projects; most specifically, in 2022, the work of the organisation was again primarily funded by the Department of Foreign Affairs & Trade and the Stevens Legacy. This work involved ensuring that engagement and discussions continued on the issue of dealing with the past despite a slow return to public gatherings following the Covid-19 pandemic. The Board, Members and staff continue to engage with a range of local and international organisations and individuals.

HEALING THROUGH REMEMBERING

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

a. Main achievements of the company

HTR operated largely on line and from home offices with in person meetings resumed during the year.

The Board of Healing Through Remembering expressed concern at the British Government proposals on dealing with the past. They continued to meet Northern Ireland Office staff to voice their reservations about the entirety of the proposals.

The 'Everyday Objects transformed by the Conflict' exhibition was hosted at St Anne's Church of Ireland Cathedral Belfast until April 2022 when it began a one-year tour of LibrariesNI.

HTR continued to deliver items logged and catalogued for the HTR historic newspaper clippings database to the Linen Hall Library. This is an indexed collection that has proved to be a valuable resource for students, researchers and other interested parties.

The Day of Reflection was once again marked on 21 June 2022. In conjunction with Belfast City Council a reflective space was created in Belfast City Hall and activities were run throughout the day. The HTR social media platforms also posted comments and information throughout the day. HTR also supported the ecumenical service of Lament held by Corrymeela Community and other groups and individuals at St Anne's Cathedral. The Day was also marked externally and promoted on social media by other groups.

The Stories Network continued to consider a resource to aid and story gathering projects. HTR also helped coordinate the Conflict Legacy Interpretative Network consisting of museums and exhibitions relating to the conflict in and about Northern Ireland.

HTR helped host a number of international visiting groups looking at legacy of violence issues. These included academics, artists and community activists. The Executive Director spoke at a number of virtual and in person external events on legacy of the past issues. The Director was also continued her involvement in a number of advisory groups for external projects. Existing local and international links were maintained with the local and international academics. Relationships were maintained virtually with local community organisations and groups.

Publications

- Annual Report 2022

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has always tried to build up the balance of its reserves on a yearly basis so as to maintain funds at the year-end equal to between three and six months expenditure. For the year ended 31 December 2022, the organisation's reserves are above this target.

HEALING THROUGH REMEMBERING

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

Plans for future periods

Future plans include continuing to engage with the British Government expressing community concerns about their outlined approach to dealing with the legacy of the past.

HTR will continue to meet with political representatives, hold workshops and seminars and produce reports. HTR will also continue to work with a range of local and international organisations. The 'Everyday Objects Transformed by Conflict' exhibition will continue to be publicly accessible during a year long hosting by LibrariesNI with the exhibition, in case and panel form, visiting libraries across Northern Ireland.

Given the changing political environment for dealing with the past, the Board continues to consider how best to maintain the organisation with these limited resources until more substantial future funding can be secured.

Members' liability

None of the Directors has any beneficial interest in the company. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of Directors' responsibilities

The Directors (who are also the directors of the company for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Directors and signed on their behalf by:



.....
Claire Hackett

Director

Date: 19 September 2023

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

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

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

Respective Responsibilities of charity Directors and Examiner

As the company's directors (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

I have examined your company accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as company directors concerning any such matters.

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

1. that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
4. that there is further information needed for a proper understanding of the accounts to be reached.

HEALING THROUGH REMEMBERING

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

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

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

Signed: 

Scott McCullough FCA

Dated: 19 September 2023

Chartered Accountants Ireland

UHY Hacker Young Fitch

Chartered Accountants

Gordon Street Mews

27-29 Gordon Street

Belfast

BT1 2LG

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

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

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

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

REGISTERED NUMBER: NI048343

BALANCE SHEET

AS AT 31 DECEMBER 2022

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

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

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

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

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

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



.....
Claire Hackett
Director



.....
Hedley Abernethy
Director

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

Date: 19 September 2023

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

HEALING THROUGH REMEMBERING

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

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

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

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following bases:

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

2.5 Debtors

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

2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

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

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

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

2.8 Financial instruments

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

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

2. Accounting policies (continued)

2.9 Fund accounting

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

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

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

3. Income from donations and legacies

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

4. Income from charitable activities

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

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

HEALING THROUGH REMEMBERING

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

5. Income from charitable activities - by funder

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

6. Analysis of expenditure on charitable activities

Summary by fund type

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

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

7. Analysis of expenditure by activities

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

HEALING THROUGH REMEMBERING

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

7. Analysis of expenditure by activities (continued)

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

Analysis of direct costs

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

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

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

Analysis of support costs

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

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

8. Independent examiner's remuneration

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

9. Directors' remuneration and expenses

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

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

10. Tangible fixed assets

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

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

11. Debtors

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

12. Creditors: Amounts falling due within one year

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

13. Financial instruments

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

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

14. Statement of funds

Statement of funds - current year

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

14. Statement of funds (continued)

Statement of funds - prior year

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

15. Summary of funds

Summary of funds - current year

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

15. Summary of funds (continued)

Summary of funds - prior year

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

17. Commitments

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

18. Controlling party

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

19. Going Concern

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

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

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

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

HEALING THROUGH REMEMBERING

Northern Ireland - Charity number 101717

Annual report

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)
UNAUDITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Directors

Dawn Purvis, Chairperson
Claire Hackett
Hedley Abernethy, Honorary Treasurer (appointed 14 December 2022)
Alexander Bunting
Brandon Hamber
Irwin Turbitt
Geraldine Smyth
Brian Lambkin
Oliver Wilkinson, Honorary Secretary
Philip Dean
Conor Keenan
Anna Louise Purbrick

Company registered number NI048343

Charity registered number 101717

Registered office

Gordon Street Mews
27-29 Gordon Street
Belfast
BT1 2LG

Company secretary Oliver Wilkinson

Chairperson Dawn Purvis

Accountants

UHY Hacker Young Fitch
Chartered Accountants
Gordon Street Mews
27-29 Gordon Street
Belfast
BT1 2LG

Bankers

Ulster Bank
91-93 University Road
Belfast
BT7 1NG

Solicitors

CMG Cunningham Dickey Solicitors
18 May Street
Belfast
BT1 4NL

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors (who are also Trustees of the charity for the purposes of the Charity Act) present their annual report together with the financial statements for the 1 January 2022 to 31 December 2022. The Directors confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Policies and objectives

Healing Through Remembering (HTR) is an extensive cross-community project made up of a range of individual members holding differing political, social and religious perspectives who come together to focus on the issue of how best to deal with the past relating to the conflict in and about Northern Ireland.

Through on-going internal discussions, research, roundtable discussions, conferences and outreach programmes, HTR produces a range of reports, options papers, exhibitions, dramas, discussion papers, events and audits which continue to inform discussion throughout society – this includes community groups, political parties, statutory and government policy makers.

b. Strategies for achieving objectives

HTR's key strength lies in its diverse membership who come from a range of backgrounds – including loyalist, republican, British Army, police, church, media, victims, academia and community activism - who work together on how best to deal with the past relating to the conflict. Thus HTR addresses issues with the full range of views and opinions as part of the debate.

HTR's success relies on an inclusive and bottom-up approach which facilitates the development of innovative mechanisms and best practices. Vital to the work of HTR is the building of trust so as to form a safe space in which dialogue can be open and honest.

The work of HTR addresses five particular themes, each one identified following a public consultation in 2002. These are Storytelling, Day of Reflection, Truth Recovery & Acknowledgement, Living Memorial Museum and Commemoration. Membership consists of individuals who hold very different views and perspectives on the themes they are discussing, but who agree on the need to create a better future.

Examples of work done include an Annual Day of Reflection on 21 June every year since 2007, an exhibition entitled 'Everyday Objects transformed by the Conflict' and the report 'Are we there yet?' a document outlining proposals in regard to dealing with the past.

c. Policies adopted for the induction and training of Directors

The Chairperson, Honorary Secretary, Honorary Treasurer, the directors and five trustees with responsibility for the five areas of work were elected by the membership of Healing Through Remembering at the Annual General Meetings held on Tuesday 6th October 2022 on a virtual platform (Zoom) and Tuesday 14th December 2022, in room BD07 004, Ulster University, York Street, Belfast. New directors are sought and appointed by the Board as required.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

d. Organisational structure and decision-making policies

The day-to-day responsibility for the provision of services rests with Ms Cate Turner, who ensures that the charity delivers the services specified and that key performance indicators are met. She supervises any staff and the volunteer team and has responsibility for the financial management and control.

e. Principal activities

Healing Through Remembering is an extensive cross-community project made up of a diverse range of individual members with different political perspectives and social experiences. They come from across Northern Ireland, Great Britain and the Republic of Ireland to focus on ways of dealing with the past relating to the conflict in and about Northern Ireland and to build a better future. The organisation addresses the recommendations outlined in the Report of the Healing Through Remembering Project 2002 and aims to widen the debate.

To do this, Healing Through Remembering delivers a variety of activities to encourage dialogue and development in the five areas of work from the 2002 Report - namely Living Memorial Museum, Truth Recovery and Acknowledgement, Storytelling, Day of Reflection and Commemoration. Healing Through Remembering also offers conversational workshops and arranges public events. The membership of the organisation to the end of December 2020 was 78 individuals. The Board of Directors is the ultimate controlling party of the charity. The Board is responsible for the review of all activities, the setting of future strategy, and meets a minimum of eight times per annum. The Directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these major risks.

f. Objectives and activities

The objectives of Healing Through Remembering Limited (HTR) are to promote, for the benefit of the public in Northern Ireland, the advancement of education in the purpose and methods of mediation, conciliation and reconciliation of disputes or conflicts and of all the means of managing them for peaceful resolution in the interests of good citizenship and community relations and in particular to promote research and the exchange of views that help towards education into the causes, prevention and alleviation of destructive patterns of behaviour and into peaceful means of resolving conflict.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our meetings of the Board of Directors.

The current objectives of HTR are being addressed under the activities of a number of projects; most specifically, in 2022, the work of the organisation was again primarily funded by the Department of Foreign Affairs & Trade and the Stevens Legacy. This work involved ensuring that engagement and discussions continued on the issue of dealing with the past despite a slow return to public gatherings following the Covid-19 pandemic. The Board, Members and staff continue to engage with a range of local and international organisations and individuals.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

a. Main achievements of the company

HTR operated largely on line and from home offices with in person meetings resumed during the year.

The Board of Healing Through Remembering expressed concern at the British Government proposals on dealing with the past. They continued to meet Northern Ireland Office staff to voice their reservations about the entirety of the proposals.

The 'Everyday Objects transformed by the Conflict' exhibition was hosted at St Anne's Church of Ireland Cathedral Belfast until April 2022 when it began a one-year tour of LibrariesNI.

HTR continued to deliver items logged and catalogued for the HTR historic newspaper clippings database to the Linen Hall Library. This is an indexed collection that has proved to be a valuable resource for students, researchers and other interested parties.

The Day of Reflection was once again marked on 21 June 2022. In conjunction with Belfast City Council a reflective space was created in Belfast City Hall and activities were run throughout the day. The HTR social media platforms also posted comments and information throughout the day. HTR also supported the ecumenical service of Lament held by Corrymeela Community and other groups and individuals at St Anne's Cathedral. The Day was also marked externally and promoted on social media by other groups.

The Stories Network continued to consider a resource to aid and story gathering projects. HTR also helped coordinate the Conflict Legacy Interpretative Network consisting of museums and exhibitions relating to the conflict in and about Northern Ireland.

HTR helped host a number of international visiting groups looking at legacy of violence issues. These included academics, artists and community activists. The Executive Director spoke at a number of virtual and in person external events on legacy of the past issues. The Director was also continued her involvement in a number of advisory groups for external projects. Existing local and international links were maintained with the local and international academics. Relationships were maintained virtually with local community organisations and groups.

Publications

- Annual Report 2022

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has always tried to build up the balance of its reserves on a yearly basis so as to maintain funds at the year-end equal to between three and six months expenditure. For the year ended 31 December 2022, the organisation's reserves are above this target.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

Plans for future periods

Future plans include continuing to engage with the British Government expressing community concerns about their outlined approach to dealing with the legacy of the past.

HTR will continue to meet with political representatives, hold workshops and seminars and produce reports. HTR will also continue to work with a range of local and international organisations. The 'Everyday Objects Transformed by Conflict' exhibition will continue to be publicly accessible during a year long hosting by LibrariesNI with the exhibition, in case and panel form, visiting libraries across Northern Ireland.

Given the changing political environment for dealing with the past, the Board continues to consider how best to maintain the organisation with these limited resources until more substantial future funding can be secured.

Members' liability

None of the Directors has any beneficial interest in the company. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of Directors' responsibilities

The Directors (who are also the directors of the company for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Directors and signed on their behalf by:



.....
Claire Hackett

Director

Date: 19 September 2023

HEALING THROUGH REMEMBERING

Northern Ireland - Charity number 101717

Annual return

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

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

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

Respective Responsibilities of charity Directors and Examiner

As the company's directors (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

I have examined your company accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as company directors concerning any such matters.

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

1. that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
4. that there is further information needed for a proper understanding of the accounts to be reached.

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

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

Signed: 

Scott McCullough FCA

Dated: 19 September 2023

Chartered Accountants Ireland

UHY Hacker Young Fitch

Chartered Accountants

Gordon Street Mews

27-29 Gordon Street

Belfast

BT1 2LG

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

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

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

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

REGISTERED NUMBER: NI048343

BALANCE SHEET

AS AT 31 DECEMBER 2022

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

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

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

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

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

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



.....
Claire Hackett
Director



.....
Hedley Abernethy
Director

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

Date: 19 September 2023

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

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

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following bases:

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

2.5 Debtors

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

2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

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

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

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

2.8 Financial instruments

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.9 Fund accounting

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

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

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

3. Income from donations and legacies

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

4. Income from charitable activities

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

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

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

5. Income from charitable activities - by funder

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

6. Analysis of expenditure on charitable activities

Summary by fund type

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

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

7. Analysis of expenditure by activities

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

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

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

Analysis of direct costs

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

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

Analysis of direct costs (continued)

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

Analysis of support costs

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

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

8. Independent examiner's remuneration

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

9. Directors' remuneration and expenses

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

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

10. Tangible fixed assets

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

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

11. Debtors

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

12. Creditors: Amounts falling due within one year

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

13. Financial instruments

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

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

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

14. Statement of funds

Statement of funds - current year

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

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

14. Statement of funds (continued)

Statement of funds - prior year

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

15. Summary of funds

Summary of funds - current year

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

HEALING THROUGH REMEMBERING
(A Company Limited by Guarantee)

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

15. Summary of funds (continued)

Summary of funds - prior year

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

17. Commitments

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

HEALING THROUGH REMEMBERING

(A Company Limited by Guarantee)

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

18. Controlling party

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

19. Going Concern

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

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

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

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