

# THE HARMONY COMMUNITY TRUST

Northern Ireland · Charity number 102523

## Details

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**Known as** GLEBE HOUSE

**Status** Received

**Registered** 2016-03-02

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

## Contact

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**Address** Harmony Community Trust  
Glebe House  
Bishops Court Road  
Downpatrick  
County Down  
Bt30 7nz  
BT30 7NZ

**Phone** +442890424931

**Email** [info@glebehouseni.com](mailto:info@glebehouseni.com)

**Website** [www.glebehouseni.com](http://www.glebehouseni.com)

## Activities

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**Purposes:** The objects for which the Trust is established are (1) the improvement of social welfare, (2) the improvement of health and physical wellbeing and (3) the advancement of education in Northern Ireland by providing, maintaining and administering one or more residential centres in Northern Ireland or elsewhere primarily for use as holiday centre(s) for young people from areas of social deprivation, and when not required for this purpose, for use as (i) holiday centres for family groups in need and for elderly and/or handicapped persons in need; (ii) educational extension centres; and by pursuing any objects deemed by law to be charitable.

**What the charity does:** The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

**How the charity works:** Community development, Cross-border/cross-community, Education/training, Human rights/equality, Volunteer development, Youth development

**Who the charity helps:** Children (5-13 year olds), Learning disabilities, Older people, Specific areas of deprivation, Volunteers, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,854	£80,186	£0	2

## Trustees

Name	Role	Appointed
Gavin Morgan		
Janice Mcdonald		
Mr David Boyd		
Mr James Camplisson		
Mr Paul Thompson		
Mr Robert Sterrett		
Mrs Judith Thompson		
Ms Mary Ridgway		
Sally Kelly		
Una Hagan		

**THE HARMONY COMMUNITY TRUST**

Northern Ireland - Charity number 102523

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# Accounts

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# THE HARMONY COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES (Including INCOME AND EXPENDITURE ACCOUNT) For the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME FROM</b>					
<b>Income from generated funds</b>					
<i>Voluntary income</i>					
Donations and grants	2	14,350	6,710	21,060	24,726
<i>Activities for generating funds</i>					
Fundraising		5,058	-	5,058	5,543
		<u>19,408</u>	<u>6,710</u>	<u>26,118</u>	<u>30,269</u>
<b>Income from charitable activities</b>					
Core Grants	3	-	11,811	11,811	11,001
Programme activities		6,000	15,083	21,083	40,380
		<u>6,000</u>	<u>26,894</u>	<u>32,894</u>	<u>51,381</u>
Gain on disposal of assets		3,842	-	3,842	2,839
<b>Total income</b>		<u>29,250</u>	<u>33,604</u>	<u>62,854</u>	<u>84,489</u>
<b>EXPENDITURE ON</b>					
<b>Cost of generating funds</b>					
Costs of generating voluntary income	4	4,238	-	4,238	2,407
Charitable activities	4	38,658	32,690	71,348	164,877
Governance costs		4,600	-	4,600	4,600
<b>Total expenditure</b>		<u>47,496</u>	<u>32,690</u>	<u>80,186</u>	<u>171,884</u>
<b>NET (EXPENSE)/INCOME FOR THE YEAR</b>		<u>(18,246)</u>	<u>914</u>	<u>(17,332)</u>	<u>(87,395)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		318,975	41,571	360,546	360,941
Transfer from revaluation reserve		11,600	-	11,600	87,000
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>312,329</u>	<u>42,485</u>	<u>354,814</u>	<u>360,546</u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

**THE HARMONY COMMUNITY TRUST**  
**BALANCE SHEET**  
**Year Ended 31 March 2025**

	Note	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	9	496,061	516,273
<b>CURRENT ASSETS</b>			
Debtors	10	11,720	14,631
Cash at bank and in hand		14,805	16,971
		<u>26,525</u>	<u>31,602</u>
<b>CREDITORS: amounts falling due within one year</b>	11	(26,233)	(34,190)
<b>NET CURRENT ASSETS/ (LIABILITIES)</b>		<u>292</u>	<u>(2,588)</u>
<b>NET ASSETS</b>			
	13	496,353	513,685
<b>RESTRICTED FUNDS</b>			
	13	42,485	41,571
<b>UNRESTRICTED FUNDS</b>			
Revaluation reserve	13	141,539	153,139
General funds	13	312,329	318,975
<b>TOTAL FUNDS</b>		<u>496,353</u>	<u>513,685</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Council and authorised for release on 23/12/2025

Signed on behalf of the Council

*Judith Thompson* - Chair

*Judith Thompson*  
Judith Thompson (Dec 23, 2025 15:48:20 GMT)

*David S Boyd* - Honorary Treasurer

*David S Boyd*  
David S Boyd (Dec 23, 2025 15:51:55 GMT)

Company registration number: NI010639

# THE HARMONY COMMUNITY TRUST

## NOTES TO THE ACCOUNTS

### Year Ended 31 March 2025

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#### 1.1 GOING CONCERN

The Trust has recorded Net Outgoing Resources of £17,332 after depreciation of £11,380 during the year ended 31 March 2025, (which is reduced and offset by the receipt of £15,841 from the sale of land), and has Net Current Assets of £292 with net assets of £496,353 as at 31 March 2025.

Following the NI Executive budget cuts in 2023, to ensure the sustainability of the organisation we entered a period where programmes have been restricted to those run by volunteers and outgoings are reduced to a minimum while some of our assets are realised. Further sales of unused assets are being investigated with the intention when these are complete to retain a site of approximately 7 acres together with a residential centre, offices, meeting rooms and a conference facility with cash reserves to support a robust cash position.

In the interim programmes have been provided supported by volunteers and only to the extent that funding is available. We have been heartened by the positive response from funders and are pleased to report that grant funding has been re-established which will enable us to appoint staff and to recommence a youth programme. Applications will continue to be made to enable operations to be resumed more fully over the period and to rebuild our activities only within the available resource.

While there is a material uncertainty over going concern, the directors are currently considering the disposal of further assets which are surplus to requirements which will generate resources to create an adequate level of reserves and are of the firm view that it is appropriate to prepare the accounts on the going concern basis which assumes that the company will continue in operational existence for at least 12 months from the signing of the financial statements.

#### 1.2 ACCOUNTING POLICIES

The principal accounting policies adopted are described below.

##### **Basis of preparing the financial statements**

The financial statements of this public benefit entity have been prepared in accordance with 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 the Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2019) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or terms of an appeal.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied in particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of service by volunteers has not been included in these accounts.

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2025**

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**1.2 ACCOUNTING POLICIES (continued)**

**Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT reported as part of expenditure to which it relates. Cost of generating funds comprises the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be associated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in note 4.

**Tangible fixed assets**

- a) Tangible fixed assets are started at cost or valuation, net of depreciation and any provision for impairment.
- b) Depreciation is provided on all fixed assets, calculated to write off cost or valuation, less estimated residual value, within their useful lives. The methods adopted and the rates used are:-

Buildings on freehold land	2% straight line
Motor vehicles	25% on reducing balance
Fixtures, fittings and equipment	10% straight line

**Revaluation of properties**

Freehold properties are carried at revalued amount with the surplus or deficit on book value transferred to the revaluation reserve, except that a deficit in excess of a previously recognised surplus over depreciated cost is charged to the income and expenditure account.

Where depreciation charges are increased following a revaluation, an amount equal to the increase is transferred annually from the revaluation reserve to the income and expenditure account as a movement on reserves. On disposal any related balance remaining in the reserve is similarly transferred to income and expenditure account.

**Debtors**

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

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**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.

**Pensions**

Retirement benefits to employees of the Trust are provided by a defined contribution pension scheme, whereby the assets of the scheme are held separately from those of the Trust in an independently administered fund. The Trust contributions are accounted for by charging costs against income as payments accrue.

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2025**

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**1.2 ACCOUNTING POLICIES (continued)**

**Judgements and key sources of estimation uncertainty**

The following judgements including estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) Depreciation method and asset useful lives
- (ii) Valuation of properties
- (iii) Impairment of assets

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**2. DONATIONS**

**Unrestricted general donations, grants and Open Day Donations of £100 or over were received during the year from:-**

	£		£
M Denvir	130	Paul Thompson	120
Dr M Boyle	100	M Rooney	230
J Pulham	144	S Camplisson	140
The Rotary Club of Belfast	1,500		

**Restricted donations have been received in respect of programme activity from:-**

	£		£
Community Relations Council	4,635	Bryson House	6,000
DoH Family Policy Directorate	11,811	Clear project	3,984
Newry & Mourne District Council	3,505	Department of Infrastructure	3,574
		The Rotary Club of Belfast	3,000

*In the financial statements these amounts are adjusted for opening and closing accrued & deferred income.*

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2025**

**3. INCOME FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTS include**

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
<b>Grants and contracts:</b>				
Department of Health FPD	-	11,811	11,811	11,001
	<u>-</u>	<u>11,811</u>	<u>11,811</u>	<u>11,001</u>
<b>Programme related:</b>				
Department of Foreign Affairs (ROI)	-	-	-	3,740
PHA CLEAR	-	4,811	4,811	5,000
Community Relations Council	-	10,272	10,272	15,576
Bryson House – Ukraine	6,000	-	6,000	4,600
Newry, Mourne and Down District Council	-	-	-	606
Community Foundation	-	-	-	5,820
DAERA	-	-	-	5,038
	<u>6,000</u>	<u>15,083</u>	<u>21,083</u>	<u>40,380</u>

**4. TOTAL EXPENDITURE**

	Basis	<u>Unrestricted</u> Voluntary Income	<u>Unrestricted</u> Charitable	<u>Restricted</u> Activities	<u>Unrestricted</u> Governance	2025 Total	2024 Total
		£	£	£	£	£	£
<b>Costs directly allocated to activities:</b>							
Staff & related costs	Direct	-	326	15,781	-	<b>16,107</b>	82,617
Programme costs	Direct	-	1,642	6,407	-	<b>8,049</b>	19,071
Establishment costs	Direct	-	6,226	2,812	-	<b>9,038</b>	19,026
Insurance	Direct	-	14,872	2,800	-	<b>17,672</b>	16,332
Depreciation	Direct	-	9,748	1,632	-	<b>11,380</b>	12,366
Audit fees	Direct	-	-	-	3,600	<b>3,600</b>	3,600
Fundraising	Direct	1,688	-	-	-	<b>1,688</b>	-
<b>Support costs allocated to activities:</b>							
Staff & related costs	Time	2,000	2,000	-	1,000	<b>5,000</b>	10,000
Finance	Usage	-	927	-	-	<b>927</b>	3,918
Administration costs	Usage	550	2,917	3,258	-	<b>6,725</b>	4,954
		<u>4,238</u>	<u>38,658</u>	<u>32,690</u>	<u>4,600</u>	<u>80,186</u>	<u>171,884</u>

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2025**

**5. NET INCOMING RESOURCES FOR THE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>This is stated after charging:</b>		
Depreciation	11,380	12,366
Auditor's remuneration, inc vat - current year	3,600	3,600
	<u>=====</u>	<u>=====</u>

**6. STAFF COSTS AND COUNCIL**

	<b>2025</b>	<b>2024</b>
	<b>No</b>	<b>No</b>
<b>Average number of persons employed</b>		
The average number of people employed by the Trust (excluding temporary staff) was:	1	4
	<u>=====</u>	<u>=====</u>

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year</b>		
Wages and salaries	20,348	70,095
Social security costs	-	5,851
Pension costs	759	4,499
	<u>21,107</u>	<u>80,445</u>
	<u>=====</u>	<u>=====</u>

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Remuneration received by key management personnel was as follows:	-	24,650
	<u>=====</u>	<u>=====</u>

No employees received emoluments in excess of £60,000. Council members do not receive any remuneration for their services, nor are they interested in any transactions of the Trust. There were no transactions with related parties during the year requiring disclosure.

**7. INTEREST PAYABLE**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	718	3,918
	<u>=====</u>	<u>=====</u>

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2025**

**8. TAXATION**

The company has tax-exempt status with HM Revenue & Customs as a charity registered by the Charity Commission for Northern Ireland.

**9. TANGIBLE FIXED ASSETS**

	<b>Freehold Land and Buildings £</b>	<b>Fittings, Tools &amp; Equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2024	510,000	165,605	675,605
Additions	-	3,168	3,168
Disposals	(12,000)	-	(12,000)
	<hr/>	<hr/>	<hr/>
<b>At 31 March 2025</b>	<b>498,000</b>	<b>168,773</b>	<b>666,773</b>
	<hr/>	<hr/>	<hr/>
<b>Accumulated Depreciation</b>			
At 1 April 2024	9,000	150,332	159,332
Disposal	-	-	-
Charge in year	9,000	2,380	11,380
	<hr/>	<hr/>	<hr/>
<b>At 31 March 2025</b>	<b>18,000</b>	<b>152,712</b>	<b>170,712</b>
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
<b>At 31 March 2025</b>	<b>480,000</b>	<b>16,061</b>	<b>496,061</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	501,000	15,273	516,273
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Freehold property was professionally valued during 2024 on an open market value basis at by Alexander, Reid & Frazer, Chartered Surveyors.

The property at Glebe House, Kilclief, Co Down is subject to a registered all monies mortgage held by the Trust's bankers. There is no debt subject to this.

**10. DEBTORS**

(all due within one year)	<b>2025 £</b>	<b>2024 £</b>
Other debtors	7,138	9,908
Prepayments and accrued income	4,582	4,723
	<hr/>	<hr/>
	<b>11,720</b>	<b>14,631</b>
	<hr/> <hr/>	<hr/> <hr/>

## THE HARMONY COMMUNITY TRUST

### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR,

	2025	2024
	£	£
Loan	10,000	10,000
Trade creditors	3,743	14,824
Taxes and social security	1,461	914
Accruals and deferred income	11,029	8,452
	<u>26,233</u>	<u>34,190</u>
	=====	=====

### 12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	453,576	42,485	496,061
Current assets	26,525	-	26,525
Creditors & accruals	(26,233)	-	(26,233)
<b>Net assets</b>	<u>453,868</u>	<u>42,485</u>	<u>496,353</u>
	=====	=====	=====

### 13. MOVEMENTS IN FUNDS

	At 1 April 2024	Incoming resources	Outgoing resources	Transfers	At 31 March 2025
	£	£	£	£	£
<b>Restricted funds</b>	41,571	33,604	(32,690)	-	42,485
<b>Unrestricted funds</b>					
Revaluation reserve	153,139	-	-	(11,600)	141,539
General funds	318,975	29,250	(47,496)	11,600	312,329
	<u>513,685</u>	<u>62,854</u>	<u>(80,186)</u>	<u>-</u>	<u>496,353</u>
	=====	=====	=====	=====	=====

### 14. LEGAL STATUS & GUARANTEE

The Harmony Community Trust is a company limited by guarantee, not having a share capital. Every member of the Trust undertakes to contribute to the assets of the Trust in the event of the same being wound up while he is a member, or within one year after he ceased to be a member, for payment of the debts and liabilities of the Trust contracted before he ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of its contributories amongst themselves, such amount as may be required not exceeding one pound.

**THE HARMONY COMMUNITY TRUST**

Northern Ireland - Charity number 102523

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# Accounts

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**THE HARMONY COMMUNITY TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
(Including INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME FROM</b>					
<b>Income from generated funds</b>					
<i>Voluntary income</i>					
Donations and grants	2	24,726	-	24,726	56,153
<i>Activities for generating funds</i>					
Fundraising		5,543	-	5,543	673
		<u>30,269</u>	<u>-</u>	<u>30,269</u>	<u>56,826</u>
<b>Income from charitable activities</b>					
Core Grants	3	-	11,001	11,001	23,621
Programme activities		4,600	35,780	40,380	135,536
		<u>4,600</u>	<u>46,781</u>	<u>51,381</u>	<u>159,157</u>
Gain on disposal of assets		<u>2,839</u>	<u>-</u>	<u>2,839</u>	<u>-</u>
<b>Total income</b>		<u>37,708</u>	<u>46,781</u>	<u>84,489</u>	<u>215,983</u>
<b>EXPENDITURE ON</b>					
<b>Cost of generating funds</b>					
Costs of generating voluntary income					
	4	2,407	-	2,407	3,424
Charitable activities	4	119,544	45,333	164,877	264,443
Governance costs		4,600	-	4,600	4,600
<b>Total expenditure</b>		<u>126,551</u>	<u>45,333</u>	<u>171,884</u>	<u>272,467</u>
<b>NET (EXPENSE)/INCOME FOR THE YEAR</b>		<u>(88,843)</u>	<u>1,448</u>	<u>(87,395)</u>	<u>(56,484)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		320,818	40,123	360,941	417,425
Transfer from revaluation reserve		87,000	-	87,000	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>318,975</u>	<u>41,571</u>	<u>360,546</u>	<u>360,941</u>
		=====	=====	=====	=====

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

**THE HARMONY COMMUNITY TRUST**  
**BALANCE SHEET**  
**Year Ended 31 March 2024**

	Note	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	9	516,273	619,635
<b>CURRENT ASSETS</b>			
Debtors	10	14,631	36,570
Cash at bank and in hand		16,971	215
		31,602	36,785
<b>CREDITORS: amounts falling due within one year</b>	11	(34,190)	(55,341)
<b>NET CURRENT ASSETS/ (LIABILITIES)</b>		(2,588)	(18,556)
<b>NET ASSETS</b>	13	513,685	601,080
<b>RESTRICTED FUNDS</b>	14	41,571	40,123
<b>UNRESTRICTED FUNDS</b>			
Revaluation reserve	14	153,139	240,139
General funds	14	318,975	320,818
<b>TOTAL FUNDS</b>		513,685	601,080

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Council and authorised for release on **20/12/2024**

Signed on behalf of the Council

*Seamus Camplisson*  
[Seamus Camplisson \(Dec 20, 2024 11:09 GMT\)](#)  
*Seamus Camplisson* - Chairman

*David S Boyd*  
[David S Boyd \(Dec 20, 2024 15:04 GMT\)](#)  
*David S Boyd* - Honorary Treasurer

Company registration number: NI010639

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS**  
**Year Ended 31 March 2024**

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**1.1 GOING CONCERN**

The Trust has recorded Net Outgoing Resources of £87,395 after depreciation of £12,366 during the year ended 31 March 2024, (which is reduced and offset by the receipt of £87,635 from the sale of land), and has Net Current Liabilities of £2,588 with net assets of £513,685 as at 31 March 2024.

Cuts to the NI Executive budget in 2023 for supporting the work of the voluntary and community sector (as part of wider cuts to the NI budget) resulted in the loss of over £100k funding for 2023/2024, causing a strain on cash flow. As a result the decision was taken to make all staff posts at Glebe House redundant at end September 2023. To ensure the sustainability of the organisation we entered a period where programmes have been reduced to those run by volunteers and outgoings are reduced to a minimum while some of our assets are realised. Further sales of unused assets are being investigated with the intention when these are complete to retain a site of approximately 8 acres together with a residential centre, offices, meeting rooms and a conference facility with cash reserves to support a robust cash position.

In the interim programmes have been provided supported by volunteers and only to the extent that funding is available. We have been heartened by the positive response from funders and are pleased to report that some grant funding has been re-established which has enabled us to appoint staff and to recommence a youth programme. Applications will continue to be made to enable operations to be resumed more fully over the period and to rebuild our activities only within the available resource.

The directors have also placed a part of our property, included in these accounts at a valuation of £150,000, on the open market for sale which will generate significant reserves and, together with the planned programmes, the directors are of the firm view that it is appropriate to prepare the accounts on the going concern basis which assumes that the company will continue in operational existence for at least 12 months from the signing of the financial statements.

**1.2 ACCOUNTING POLICIES**

The principal accounting policies adopted are described below.

**Basis of preparing the financial statements**

The financial statements of this public benefit entity have been prepared in accordance with 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 the Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2016) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or terms of an appeal.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied in particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of service by volunteers has not been included in these accounts.

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2024**

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**1.2 ACCOUNTING POLICIES (continued)**

**Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT reported as part of expenditure to which it relates. Cost of generating funds comprises the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be associated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in note 4.

**Tangible fixed assets**

- a) Tangible fixed assets are started at cost or valuation, net of depreciation and any provision for impairment.
- b) Depreciation is provided on all fixed assets, calculated to write off cost or valuation, less estimated residual value, within their useful lives. The methods adopted and the rates used are:-

Buildings on freehold land	2% straight line
Motor vehicles	25% on reducing balance
Fixtures, fittings and equipment	10% straight line

**Revaluation of properties**

Freehold properties are carried at revalued amount with the surplus or deficit on book value transferred to the revaluation reserve, except that a deficit in excess of a previously recognised surplus over depreciated cost is charged to the income and expenditure account.

Where depreciation charges are increased following a revaluation, an amount equal to the increase is transferred annually from the revaluation reserve to the income and expenditure account as a movement on reserves. On disposal any related balance remaining in the reserve is similarly transferred to income and expenditure account.

**Debtors**

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

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**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.

**Pensions**

Retirement benefits to employees of the Trust are provided by a defined contribution pension scheme, whereby the assets of the scheme are held separately from those of the Trust in an independently administered fund. The Trust contributions are accounted for by charging costs against income as payments accrue.

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2024**

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**1.2 ACCOUNTING POLICIES (continued)**

**Judgements and key sources of estimation uncertainty**

The following judgements including estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) Depreciation method and asset useful lives
- (ii) Valuation of properties
- (iii) Impairment of assets

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**2. DONATIONS**

**Unrestricted general donations, grants and Open Day Donations of £100 or over were received during the year from:-**

	£		£
M Denvir	130	Paul Thompson	120
Dr M Boyle	100	M Campbell	100
J Pulham	144	S Camplisson	230
K McKinty	120	D Vaughan	1,000
D Cooke	866	Mrs Joan Magill	500
Ardbarron Trust	500	The Rotary Club of Belfast	5,000
Asda	400		

**Restricted donations have been received in respect of programme activity from:-**

	£		£
Community Relations Council	15,576	The Ireland Fund	4,994
DoH Family Policy Directorate	11,001	Clear project	5,555
The Executive Office Good Relations	14,841	Department of Infrastructure	990
Newry & Mourne District Council	1,800	Bryson House	4,600
Arts Council NI	229		

*In the financial statements these amounts are adjusted for opening and closing accrued & deferred income.*

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2024**

**3. INCOME FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTS include**

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
<b>Grants and contracts:</b>				
Department of Health FPD	-	11,001	11,001	23,621
	<u>-</u>	<u>11,001</u>	<u>11,001</u>	<u>23,621</u>
<b>Programme related:</b>				
The Executive Office – Central Good Relations	-	-		90,000
Department of Foreign Affairs (ROI)	-	3,740	3,740	11,219
PHA CLEAR	-	5,000	5,000	7,775
Arts Council NI Arts for Older People Project		1	1	4,301
Newry, Mourne & Down District Council	-	605	605	6,458
Community Foundation	-	5,820	5,820	-
DAERA	-	5,038	5,038	3,988
ANF Community Foundation	-	-	-	5,000
Community Relations Council	-	15,576	15,576	-
Bryson House – Ukraine	4,600	-	4,600	2,100
Various	-	-	-	4,695
	<u>4,600</u>	<u>35,780</u>	<u>40,380</u>	<u>135,536</u>

**4. TOTAL EXPENDITURE**

	Basis	Unrestricted Voluntary Income	Unrestricted Charitable	Restricted Activities	Unrestricted Governance	2024 Total	2023 Total
		£	£	£	£	£	£
<b>Costs directly allocated to activities:</b>							
Staff & related costs	Direct	-	54,039	28,578	-	82,617	169,853
Programme costs	Direct	-	4,792	14,279	-	19,071	35,175
Establishment costs	Direct	-	18,526	500	-	19,026	27,899
Insurance	Direct	-	15,832	500	-	16,332	12,500
Depreciation	Direct	-	11,014	1,352	-	12,366	2,908
Audit fees	Direct	-	-	-	3,600	3,600	3,600
Fundraising	Direct	-	-	-	-	-	624
<b>Support costs allocated to activities:</b>							
Staff & related costs	Time	2,000	7,000	-	1,000	10,000	10,000
Finance	Usage	-	3,918	-	-	3,918	154
Administration costs	Usage	407	4,423	124	-	4,954	9,754
		<u>2,407</u>	<u>119,544</u>	<u>45,333</u>	<u>4,600</u>	<u>171,884</u>	<u>272,467</u>

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2024**

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**5. NET INCOMING RESOURCES FOR THE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>This is stated after charging:</b>		
Depreciation	12,366	2,908
Auditor's remuneration, inc vat - current year	3,600	3,600
	<u>=====</u>	<u>=====</u>

**6. STAFF COSTS AND COUNCIL**

	<b>2024</b>	<b>2023</b>
	<b>No</b>	<b>No</b>
<b>Average number of persons employed</b>		
The average number of people employed by the Trust (excluding temporary staff) was:	4	7
	<u>=====</u>	<u>=====</u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year</b>		
Wages and salaries	70,095	154,568
Social security costs	5,851	8,866
Pension costs	4,499	7,958
	<u>80,445</u>	<u>171,392</u>
	<u>=====</u>	<u>=====</u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Remuneration received by key management personnel was as follows:	24,650	48,321
	<u>=====</u>	<u>=====</u>

No employees receive emoluments in excess of £60,000. Council members do not receive any remuneration for their services, nor are they interested in any transactions of the Trust. There were no transactions with related parties during the year requiring disclosure.

**7. INTEREST PAYABLE**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	3,918	154
	<u>=====</u>	<u>=====</u>

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2024**

**8. TAXATION**

The company has tax-exempt status with HM Revenue & Customs as a charity registered by the Charity Commission for Northern Ireland.

**9. TANGIBLE FIXED ASSETS**

	<b>Freehold Land and Buildings £</b>	<b>Motor Vehicles</b>	<b>Fittings, Tools &amp; Equipment £</b>	<b>Total £</b>
<b>£</b>				
<b>Cost or valuation</b>				
At 1 April 2023	600,000	9,000	162,805	771,805
Additions	-	-	2,800	2,800
Disposals	(90,000)	(9,000)	-	(99,000)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>At 31 March 2024</b>	<b>510,000</b>	<b>-</b>	<b>165,605</b>	<b>675,605</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Accumulated Depreciation</b>				
At 1 April 2023	-	3,937	148,232	152,169
Disposal	-	(5,203)	-	(5,203)
Charge in year	9,000	1,266	2,100	12,366
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>At 31 March 2024</b>	<b>9,000</b>	<b>-</b>	<b>150,332</b>	<b>159,332</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>				
<b>At 31 March 2024</b>	<b>501,000</b>	<b>-</b>	<b>15,273</b>	<b>516,273</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	600,000	5,062	14,574	619,636
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Freehold property was professionally valued during 2023 on an open market value basis at by Alexander, Reid & Frazer, Chartered Surveyors.

The property at Glebe House, Kilclief, Co Down is subject to a registered all monies mortgage held by the Trust's bankers. There is no debt subject to this.

**10. DEBTORS**

(all due within one year)	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	-	400
Other debtors	9,908	29,552
Prepayments and accrued income	4,723	6,618
	<u>          </u>	<u>          </u>
	<b>14,631</b>	<b>36,570</b>
	<u>          </u>	<u>          </u>

## THE HARMONY COMMUNITY TRUST

### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR,

	2024 £	2023 £
Bank overdraft (secured upon the Kilclief property - note 9)	-	18,066
Loan	10,000	-
Trade creditors	14,824	14,155
Taxes and social security	914	3,331
Accruals and deferred income	8,452	19,789
	<u>34,190</u>	<u>55,341</u>

### 12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	474,702	41,571	516,273
Current assets	31,602	-	31,602
Creditors & accruals	(34,190)	-	(34,190)
<b>Net assets</b>	<u>472,114</u>	<u>41,571</u>	<u>513,685</u>

### 13. MOVEMENTS IN FUNDS

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2024 £
<b>Restricted funds</b>	40,123	46,781	(45,333)	-	41,571
<b>Unrestricted funds</b>					
Revaluation reserve	240,139	-	-	(87,000)	153,139
General funds	320,818	37,708	(126,551)	87,000	318,975
	<u>601,080</u>	<u>84,489</u>	<u>(171,884)</u>	<u>-</u>	<u>513,685</u>

### 14. LEGAL STATUS & GUARANTEE

The Harmony Community Trust is a company limited by guarantee, not having a share capital. Every member of the Trust undertakes to contribute to the assets of the Trust in the event of the same being wound up while he is a member, or within one year after he ceased to be a member, for payment of the debts and liabilities of the Trust contracted before he ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of its contributories amongst themselves, such amount as may be required not exceeding one pound.

**THE HARMONY COMMUNITY TRUST**

Northern Ireland - Charity number 102523

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# Annual report

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**Company Registration No: NI 010639**  
**HMRC Charity No: XN 48510**  
**Charity Commission NI No: NIC 102 523**

**THE HARMONY COMMUNITY TRUST**  
**REPORT AND FINANCIAL STATEMENTS**

**31 March 2024**

# THE HARMONY COMMUNITY TRUST

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## THE HARMONY COMMUNITY TRUST REPORT OF THE COUNCIL

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The trustees present their annual report and the audited financial statements for the year ended 31 March 2024.

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity name:</b>	Harmony Community Trust
<b>HMRC Charity registration number:</b>	XN 48510
<b>Company registration number:</b>	NI010639
<b>Charity Commission NI number:</b>	NIC 102523
<b>Registered office and operational address:</b>	Glebe House, 23 Bishops court Road, Kilclief, Co. Down, BT30 7NZ
<b>Auditors:</b>	Baker Tilly Mooney Moore, 17 Clarendon Road, Clarendon Dock, Belfast, BT1 3BG
<b>Bankers:</b>	Ulster Bank Limited, 11-16 Donegall Square East, Belfast BT1 5UB
<b>Solicitors:</b>	Edwards & Co, 28 Hill Street Belfast

### DIRECTORS AND TRUSTEES

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees who served during the year were:

Mr S Camplisson (Chairman)	Mrs Judith Thompson
Mrs S Heaney (resigned 17 January 2024)	Ms M E Ridgway
Mr D S Boyd	Mr R Sterrett
Mr Paul Thompson	Mr N Loughrin
Mrs EJ McDonald	Mr WB Osborne (resigned 29 November 2023)
Mr G Morgan	

### Governing Document

The organisation is a charitable company limited by guarantee not having a share capital, incorporated on 8th April 1975 and registered as a charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The Memorandum and Articles of Association were updated in February 2016.

### Appointment of Council

As set out in the Articles of Association, members of the trust are individuals who agree to serve on the Council or one of any other recognised committees (presently none). The Council consists of not more than 15 members and it can co-opt additional members to fill any vacancy up to that maximum. Co-opted members must stand for election at the next annual general meeting. Council members are elected for varying periods to ensure that one-third of members retire every year in rotation, so that no member can serve more than 3 years without re-election.

The charity's work focuses on Good Relations programmes with children, young people, adults and seniors. The Council seeks to ensure that the needs of this work are appropriately reflected through the diversity of the trustee body. The more traditional business and community work skills are well represented on Council.

### Trustee Induction and Training

New trustees undergo an orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes and the business plan and recent financial performance of the charity. During this induction they meet key employees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

## **THE HARMONY COMMUNITY TRUST REPORT OF THE COUNCIL (CONTINUED)**

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### **Organisation**

The Council administers the charity and sets the strategic direction and policy of the charity, meeting around 6 times per year. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the centre manager together with the administration and programme managers.

### **Related parties**

The charity has a close relationship with the Department of Health, The Executive Office and BBC Children in Need which have provided funding in support of the programmes.

### **Risk management**

The trustees have a risk management strategy which encompasses:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified only a few minor new risks but it has resulted in better emergency procedures and contingency plans and has given the impetus for better planning. Particular attention has focused on non-financial risks arising from fire, health and safety of residents and staff and food hygiene.

A key element of financial risk is the setting of a reserves policy and its regular review by trustees.

## **OBJECTIVES AND ACTIVITIES**

The company's objects and principal activities are the:

- Promotion of mutual tolerance and understanding through the provision of cross-community programmes for children, young people and adults based at Glebe House;
- Improvement of social welfare, health and physical well-being and advancement of education through the operation of the residential centre.

The main objectives for the year focused on the provision of cross-community programmes for disadvantaged children, young people and adults including senior citizens. The trust is very involved in the community and is dependent on voluntary help in all aspects of its activities. Significant numbers of volunteers are involved in the management of the company and in the delivery of its programmes.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Resilience and renewal**

During 2023/24 the Trust dealt with a financial challenge that was unprecedented in its 48-year history, as described in the Trustees' report in the 2022/23 Accounts. Following the loss of significant funding from The Executive Office and others the Trust had to make all staff redundant in autumn 2023. The response of the charity and the growing number of very active friends and volunteers has not only kept Glebe House running but brought in abundant energy, good will and fresh ideas that demonstrate the potential of the Glebe House community to continue to make people's lives better. Throughout the 2023/24 financial year, HCT continued to deliver a vibrant programme of work at Glebe House, promoting community relations, social inclusion, health and wellbeing, creativity and fun, enabling participants to come together and overcome the barriers put up by poverty, disadvantage, social exclusion, rural isolation and sectarian divisions.

In March 2023 we had resumed our residential programmes post-pandemic and launched the Seedbed gardening and environment project at Glebe House. The newly established Strangford and District Men's Shed took up residence in an unused building on our site. Having strengthened our Council of Management, at the beginning April 2023 the Trust was in a good position to enrich and strengthen its programmes, and financially was in a break-even position.

Following the loss of funding and staff, to continue its operations the Trust sold assets, reduced its outgoings and generated funds from programme participants and visitors and by the end of the financial year was debt-free and had begun to build cash reserves. The Trust retains a site of approximately 8 acres together with our residential centre, offices, meeting rooms and a conference facility.

## **THE HARMONY COMMUNITY TRUST REPORT OF THE COUNCIL (CONTINUED)**

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### **ACHIEVEMENTS AND PERFORMANCE (Cont'd)**

In January 2024 the Trust established a Funding Applications Group to prepare bids in a strategic and coordinated manner to enable the Trust to rebuild and develop its programmes.

Whilst the loss of funding and staff meant the Trust had to pause its programmes for children and young people in summer 2023, the programmes for adults not only continued but grew and thrived. We also created and delivered new programmes.

In recent years the Trust has devoted particular efforts to establishing Glebe House as a hub for the local community. During 2023/24 many people from the Kilclief area, the wider Lecale peninsula and beyond came to Glebe House for the first time, found a welcoming and engaging place and have continued to come.

The HCT / Glebe House website and social media presence needed a fresh start. Thanks to a great deal of pro bono help from marketing and IT professionals, the Trust revitalised its online presence and is now in a much better position to promote its programmes and facilities and attract new participants.

A number of funders helped us to deal with the financial challenges, including the Community Relations Council and the Community Foundation NI. We are grateful for their understanding and the flexibility that they have afforded us. Funding from the Ireland Funds in 2023 helped us to manage the necessary changes and keep our doors open. Our thanks go to the Department of Health; the Public Health Agency; the Department for Communities; the Department of Foreign Affairs and Trade, and to Newry, Mourne and Down District Council, for their funding and support in 2023/24.

For financial and other support for the development of the Seedbed we are grateful to Community Foundation NI (Axa Parks), PowerNI, the Department for Infrastructure, and Cooperative Alternatives.

The Trust is grateful for the support we have had from elected representatives from all five major parties. At Newry, Mourne and Down District Council a motion in support of HCT was carried unanimously. It was heartening to see the strength of cross-community support for Glebe House and appreciation of the value of what we do.

### **Programmes**

The Trust delivered a health and well-being programme for adults, funded by the Public Health Agency's CLEAR scheme.

In the autumn and the run-up to Christmas 2023 a number of dedicated, creative and energetic volunteers devised, planned and delivered a series of programmes for adults, which as well as continuing to fulfil HCT's mission and celebrating Glebe House, generated income for the charity. A series of wreath-making classes was so successful that additional sessions were organised.

The Seedbed gardening and environment continued to attract new members and to cultivate and extend the dedicated site. A large polytunnel was erected in spring 2023.

In November 2023 the Trust started a Singing Circle which has now meets every Wednesday.

Towards the end of 2023 a former member of staff proposed a baby and toddler group, in response to evidence of local need and a gap in provision locally. This kind of programme was a departure for the Trust. *Tots 'n' Teenies* now meets every week. Thirty families have registered with the group and average attendance is twelve families.

During 2023 the Trust continued to host a Ukrainian family in a cottage on the Glebe House site.

### **PLANS FOR FUTURE PERIODS**

The major financial target for the Trust is to ensure sustainability for our programmes. With ongoing tightening of statutory funding availability and the short term nature of such funding, particularly the lack of funding for community relations programmes with young people, the trustees continue to develop programmes which will generate additional direct funding and attract grants from non-statutory sources. An important element of the

## **THE HARMONY COMMUNITY TRUST REPORT OF THE COUNCIL (CONTINUED)**

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### **ACHIEVEMENTS AND PERFORMANCE (Cont'd)**

Trust's efforts on this front is the realisation of our social enterprise potential. With guidance under the *Go Succeed* programme the Trust is preparing plans that will maximise the income that we can generate across the range of our assets and activities.

During 2023/24 the trustees made progress in reviewing and refreshing our strategy to focus on sustainability and draw up a new Strategic Plan. This Strategic Plan is now in place.

We are optimistic that in spite of the setbacks of 2023 we will continue to meet the challenges that lie ahead, ready to adapt to the changing position of the community in Northern Ireland, but only too aware that the demand for the services we offer is undiminished and indeed increased by the ongoing effects of the pandemic, even if changing in emphasis. The demand for Glebe House and our programmes and the ideas that have been incorporated into our future plans are indications that there is still an important role for Harmony Community Trust to play in the life of Northern Ireland.

As well as continuing our ongoing cross-community programmes with children, young people and adults in 2024/25, we will be developing the following initiatives to be implemented as and when possible:-

- rebuilding our staff team, on a leaner and more sustainable model than previous structures;
- expanding our programmes in the Newry, Mourne and Down Council area, as well as adjacent communities in Ards and North Down and Lisburn and Castlereagh, with a focus on promoting good community relations in a shared society;
- organising residential community relations programmes for children, young people and adults from disadvantaged communities;
- developing adult programmes including study seminars, workshops, work-study programmes and study tours;
- restoring a teenage programme with a focus on citizenship and volunteering;
- providing respite breaks for children from the Health and Social Care Trusts and umbrella care organisations;
- promoting the inclusion of the ethnic and national minorities in our community;
- recruiting and supporting more volunteers and providing leadership training;
- organising cross-community day events for seniors in Newry, Mourne and Down District and Ards and North Down;
- marketing Glebe House as a venue and encouraging the use of the facilities by self-programming groups supported by Glebe House staff and volunteers;
- further developing the Seedbed community gardening and environmental stewardship project;
- developing the natural habitat at Glebe House for environmental and educational projects and
- continuing to build on our fundraising and marketing strategy to increase our income generation.

### **Looking ahead**

The demand and need for our services continues to grow and Glebe House has once more proved during the past year its value as a shared and safe venue for cross-community activities for all ages. The pandemic aggravated and highlighted many of the inequalities in our society: the people who have been most seriously impacted by the pandemic are, for the most part, the people who were already most disadvantaged economically and socially. Harmony Community Trust has a unique role to play in helping people to overcome these disadvantages.

### **Staff and volunteers**

The Trust is indebted to the extraordinary staff that we lost in 2023. The positive feedback that the Trust has had from children and young people, from their families and from the participants in our adult programmes remains as a testimony to the dedication of our staff. Our aim is to maintain this ethos as we restore our staffing capacity.

Since Harmony Community Trust was founded in 1975, volunteering has been in the charity's DNA. Down the years we have relied greatly on our volunteers who have been essential to all aspects of our work. The Trust has always acknowledged and celebrated this, but the course of events in 2023/24, and the response by our growing number of volunteers, demonstrated the literal truth of this observation. The fact that Harmony Community Trust continues to operate and is rebuilding, is down to the incalculable contributions of time, energy, creativity, good humour and optimism from our volunteers.

## **THE HARMONY COMMUNITY TRUST REPORT OF THE COUNCIL (CONTINUED)**

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### **PUBLIC BENEFIT**

The directors confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland, and are pleased to report that during 2023/24 they have continued to meet the Public Benefit requirement by the provision of programmes and activities for adults and young people as described in detail above which expose the participants to different communities and cultures, offering educational workshops and opportunities for individuals in the local community to participate in a social environment.

### **FINANCIAL REVIEW**

The financial statements have been prepared in accordance with 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 the Republic of Ireland (FRS 102) – Charities SORP (FRS 102). Council reports that the Statement of Financial Activities reflects Net Outgoing Resources in 2023/2024 of £87,395 relieved by £87,635 received from the sale of some land.

Post April 2023 a significant funding cut was imposed and in September 2023 the decision was reached to make all staff redundant and reduce our programme activity to those that could be operated by our enthusiastic volunteers. The Trustees are looking into all means of generating funding to enable the Trust to continue to achieve its charitable objects, whilst at the same time containing running costs as necessary, so that the Trust may continue to operate within its available financial facilities to enable the Trust continue to meet its liabilities as they fall due.

#### **Investment policy**

In the present financial position, no investment policy is currently relevant.

#### **Reserves policy**

The reserves are currently invested in the property and free reserves are not anticipated to be available for a number of years. The trustees are currently negotiating and considering the disposal of assets which are surplus to requirements which will generate resources to create an adequate level of reserves. In achievement of this the trustees are concentrating on keeping tight control of costs whilst seeking additional sources of funding and fundraising opportunities.

## THE HARMONY COMMUNITY TRUST REPORT OF THE COUNCIL (CONTINUED)

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### RESPONSIBILITIES OF THE COUNCIL

Council is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the Income and Expenditure of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

Council is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with 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 the Republic of Ireland (FRS 102) – Charities SORP (FRS 102) and 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.

### AUDITORS

A resolution for the reappointment of Baker Tilly Mooney Moore as auditors of the Trust is to be proposed at the forthcoming Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

### ACKNOWLEDGEMENTS

To everyone who volunteered their services, tribute is paid. The work of the Trust could not go on without their continued and dedicated efforts.

To everyone who generously contributed to our funds, grateful thanks are given. Due to the large number of donations, it is not practicable to record them all in this report. A list of donations of one hundred pounds or over is given in note 2 to the accounts.

To the all the Principal Funders listed in the Financial Review above thanks for generous grant-aid towards the operating costs of the Trust.

Glebe House  
23 Bishopscourt Road  
Kilclief  
Strangford  
Co Down  
BT30 7NZ

Registered in Northern Ireland No: NI 010639

*Seamus Camplisson*

Seamus Camplisson (Dec 20, 2024 11:09 GMT)

By order of the Council

*Mr S Camplisson*

Chairman

20/12/2024

**THE HARMONY COMMUNITY TRUST**

Northern Ireland - Charity number 102523

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# Annual return

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# **THE HARMONY COMMUNITY TRUST INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HARMONY COMMUNITY TRUST**

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## **Opinion**

We have audited the financial statements of Harmony Community Trust (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Material uncertainty in relation to going concern**

We draw attention to note 1.1 of the financial statements, which indicates that the charitable company incurred net outgoing resources of £87,395 during the year ended 31 March 2024 (reduced by £87,635 received from the sale of land) and that the charitable company's current liabilities exceeded its current assets by £2,588. As stated in note 1.1 the charitable company had cuts to their grant allocations during the year resulting in a loss of funding of over £100,000. As stated in note 1.1, these events or conditions along with other matters set out in note 1.1 indicate that a material uncertainty exists that may cast doubt on the company's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**THE HARMONY COMMUNITY TRUST  
INDEPENDENT AUDITOR'S REPORT TO  
THE MEMBERS OF HARMONY COMMUNITY TRUST (CONTINUED)**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 6 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 65(3)(b) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charitable Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Company's ability to operate or to avoid a material penalty.

**THE HARMONY COMMUNITY TRUST  
INDEPENDENT AUDITOR'S REPORT TO  
THE MEMBERS OF HARMONY COMMUNITY TRUST (CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements – continued**

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Eimear Brown*

[Eimear Brown \(Dec 20, 2024 15:18 GMT\)](#)

**Eimear Brown (Senior Statutory Auditor)**

for and on behalf of Baker Tilly Mooney Moore

Registered Auditor

17 Clarendon Road

Clarendon Dock

Belfast

BT1 3BG

Date: **20/12/2024**

**THE HARMONY COMMUNITY TRUST**

Northern Ireland - Charity number 102523

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# Accounts

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**THE HARMONY COMMUNITY TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
(Including INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2023**

		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Restated Total Funds 2022
	Note	£	£	£	£
<b>INCOME FROM</b>					
<b>Income from generated funds</b>					
<i>Voluntary income</i>					
Donations and grants	2	37,830	18,323	56,153	41,958
<i>Activities for generating funds</i>					
Fundraising		673	-	673	718
		<u>38,503</u>	<u>18,323</u>	<u>56,826</u>	<u>42,676</u>
<b>Income from charitable activities</b>					
Core Grants	3	-	23,621	23,621	53,494
Programme activities		6,795	128,741	135,536	116,756
		<u>6,795</u>	<u>152,362</u>	<u>159,157</u>	<u>170,250</u>
<b>Total income</b>		<u>45,298</u>	<u>170,685</u>	<u>215,983</u>	<u>212,926</u>
<b>EXPENDITURE ON</b>					
<b>Cost of generating funds</b>					
<i>Costs of generating voluntary income</i>					
	4	3,424	-	3,424	2,647
Charitable activities	4	99,581	164,862	264,443	198,175
Governance costs		4,600	-	4,600	4,600
<b>Total expenditure</b>		<u>107,605</u>	<u>164,862</u>	<u>272,467</u>	<u>205,422</u>
<b>NET (EXPENSE)/INCOME FOR THE YEAR</b>		<u>(62,307)</u>	<u>5,823</u>	<u>(56,484)</u>	<u>7,504</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		383,125	34,300	417,425	409,921
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>320,818</u>	<u>40,123</u>	<u>360,941</u>	<u>417,425</u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

**THE HARMONY COMMUNITY TRUST  
BALANCE SHEET  
Year Ended 31 March 2023**

	Note	2023 £	Restated 2022 £
<b>FIXED ASSETS</b>			
Tangible assets	9	619,635	615,514
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Debtors	10	36,570	59,154
Cash at bank and in hand		215	19,922
		<hr/>	<hr/>
		36,785	79,076
<b>CREDITORS: amounts falling due within one year</b>	11	(55,341)	(37,026)
<b>NET CURRENT ASSETS/ (LIABILITIES)</b>		<hr/>	<hr/>
		(18,556)	42,050
		<hr/>	<hr/>
<b>NET ASSETS</b>	13	601,080	657,564
		<hr/>	<hr/>
		=====	=====
<b>RESTRICTED FUNDS</b>	14	40,123	34,300
<b>UNRESTRICTED FUNDS</b>			
Revaluation reserve	14	240,139	240,139
General funds	14	320,818	383,125
<b>TOTAL FUNDS</b>		<hr/>	<hr/>
		601,080	657,564
		<hr/>	<hr/>
		=====	=====

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Council and authorised for release on **25** March 2024

Signed on behalf of the Council



**Seamus Campbellson** - Chairman

Company registration number: NI010639

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS**  
**Year Ended 31 March 2023**

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**1.1 GOING CONCERN**

The Trust has recorded Net Outgoing Resources of £56,484 after depreciation of £2,908 during the year ended 31 March 2023 and has Net Current Liabilities of £18,556 with net assets of £601,080 as at 31 March 2023.

Post year end cuts to the NI Executive's budget for supporting the work of the voluntary and community sector (as part of wider cuts to the NI budget) have resulted in the loss of over £100k funding for 2024, causing a strain on cash flow. As a result the decision was taken to make all staff posts at Glebe House redundant at end September.

The Trustees believed that due to the above circumstances there was a material uncertainty which may cast doubt on the Trust's ability to continue as a going concern and therefore it might not be possible to realise its assets and liabilities in the normal course of business.

To address these concerns and ensure the sustainability of the organisation the Trust is working to a recovery plan focused initially on securing the funding, from the statutory and quasi-statutory bodies who have consistently funded HCT in previous years. With the restoration of the NI Executive and of the full NI budget the Trust is bidding into a less austere fiscal environment than that which obtained in 2023/24. The plan aims to restore programmes and recruit incrementally the necessary staff. The plan also includes the promotion of Glebe House as a residential and activity venue to external organisations to generate income, and the establishment of a social enterprise. In the meantime, the Trust continues to operate delivering programmes run by volunteers and outgoings are reduced to a minimum while some of the Trust's assets are realised. We have completed the sale of a piece of our land which is unused for £90,000, the receipt of which has cleared our overdraft. The Trust is considering further sales of unused assets with the intention when these are complete to retain a site of approximately 8.5 acres including the residential centre, offices, meeting rooms and a conference facility and with cash reserves to support a robust cash position. The current programmes are being provided supported by volunteers and only to the extent that funding is available or that each programme is self-financing. As funding comes on stream again the Trust is now in a position to make applications to enable operations to be resumed to rebuild our activities only within the available resource, and to date we have submitted applications totalling £140,000 and are preparing further applications which the Trust has set out in a targeted fundraising schedule. The directors are confident that the Trust's operations will continue to be managed to enable it to operate for the foreseeable future within the resources available to it.

Accordingly the directors are of the firm view that it is appropriate to prepare these financial statements on the going concern basis, which assumes that the company will continue in operational existence for at least 12 months from the date of signing the financial statements.

**1.2 ACCOUNTING POLICIES**

The principal accounting policies adopted are described below.

**Basis of preparing the financial statements**

The financial statements of this public benefit entity have been prepared in accordance with 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 the Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2016) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or terms of an appeal.

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS**  
**Year Ended 31 March 2023**

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**1.2 ACCOUNTING POLICIES (continued)**

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied in particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of service by volunteers has not been included in these accounts.

**Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT reported as part of expenditure to which it relates. Cost of generating funds comprises the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be associated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in note 4.

**Tangible fixed assets**

- a) Tangible fixed assets are started at cost or valuation, net of depreciation and any provision for impairment.
- b) Depreciation is provided on all fixed assets, calculated to write off cost or valuation, less estimated residual value, within their useful lives. The methods adopted and the rates used are:-

Buildings on freehold land	2% straight line
Motor vehicles	25% on reducing balance
Fixtures, fittings and equipment	10% straight line

**Revaluation of properties**

There were a change in accounting policy in the year to to record land and buildings at fair value rather than cost as was previously done. A prior year adjustment has been posted to the financial statements as explained in the note to the accounts as is required when there is a a change in an entity's accounting policies. Freehold properties are revalued every year with the surplus or deficit on book vale transferred to the revaluation reserve, except that a deficit in excess of a previously recognised surplus over depreciated cost is charged to the income and expenditure account.

Where depreciation charges are increased following a revaluation, an amount equal to the increase is transferred annually from the revaluation reserve to the income and expenditure account as a movement on reserves. On disposal any related balance remaining in the reserve is similarly transferred to income and expenditure account.

**Debtors**

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

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2023**

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**1.2 ACCOUNTING POLICIES (continued)**

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**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.

**Pensions**

Retirement benefits to employees of the Trust are provided by a defined contribution pension scheme, whereby the assets of the scheme are held separately from those of the Trust in an independently administered fund. The Trust contributions are accounted for by charging costs against income as payments accrue.

**Judgements and key sources of estimation uncertainty**

The following judgements including estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) Depreciation method and asset useful lives
- (ii) Valuation of properties
- (iii) Impairment of assets

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2023**

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**2. DONATIONS**

**Unrestricted general donations, grants and Open Day Donations of £100 or over were received during the year from:-**

	£		£
V Adams	100	Paul Thompson	720
Dr M Boyle	100	M Fitzpatrick	100
J Pulham	194	K Cluney	200
K McKinty	120	The Rotary Club of Belfast	1,000
Lions	500	Power NI	1,600
B&Q	5,000	Belfast Harbour	2,000
ANF Community Foundation	5,000	VSB Foundation	8,000

**Restricted donations have been received in respect of programme activity from:-**

	£		£
Executive Office – Good Relations	90,000	Co-op Alternatives	2,500
DoH Family Policy Directorate	23,621	Clear project	7,775
Community Foundation	13,064	Department of Infrastructure	7,293
Newry & Mourne District Council	4,658	Public Health Agency (Clear)	7,944
Arts Council NI	3,871	Bryson House	2,100

*In the financial statements these amounts are adjusted for opening and closing accrued & deferred income.*

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2023**

**3. INCOME FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTS include**

	Unrestricted	Restricted	2023 Total	Restated 2022 Total
	£	£	£	£
<b>Grants and contracts:</b>				
Department of Health FPD	-	23,621	23,621	23,621
Communities Fund	-	-	-	29,873
	<u>-</u>	<u>23,621</u>	<u>23,621</u>	<u>53,494</u>
<b>Programme related:</b>				
The Executive Office – Central Good Relations	-	90,000	90,000	90,000
Executive Office TBUC	-	-	-	8,000
Department of Foreign Affairs (ROI)	-	11,219	11,219	-
PHA CLEAR	-	7,775	7,775	7,644
Arts Council NI Arts for Older People Project	-	4,301	4,301	-
Newry, Mourne & Down District Council	-	6,458	6,458	10,612
Community Foundation	-	3,988	3,988	-
ANF Community Foundation	-	5,000	5,000	-
Community Relations Council	-	-	-	500
Bryson House – Ukraine	2,100	-	2,100	-
Various	4,695	-	4,695	-
	<u>6,795</u>	<u>128,741</u>	<u>135,536</u>	<u>116,756</u>

**4. TOTAL EXPENDITURE**

	Basis	Unrestricted Voluntary Income	Unrestricted Charitable	Restricted Activities	Unrestricted Governance	2023 Total	Restated 2022 Total
		£	£	£	£	£	£
<b>Costs directly allocate to activities:</b>							
Staff & related costs	Direct	-	52,165	117,688	-	169,853	126,896
Programme costs	Direct	-	(669)	35,844	-	35,175	30,733
Establishment costs	Direct	-	22,090	5,809	-	27,899	10,099
Insurance	Direct	-	8,900	3,600	-	12,500	12,775
Depreciation	Direct	-	2,208	700	-	2,908	5,010
Audit fees	Direct	-	-	-	3,600	3,600	3,600
Fundraising	Direct	624	-	-	-	624	159
<b>Support costs allocated to activities:</b>							
Staff & related costs	Time	2,000	7,000	-	1,000	10,000	10,000
Finance	Usage	-	154	-	-	154	75
Administration costs	Usage	800	7,733	1,221	-	9,754	8,225
		<u>3,424</u>	<u>99,581</u>	<u>164,862</u>	<u>4,600</u>	<u>272,467</u>	<u>205,422</u>

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2023**

**5. NET INCOMING RESOURCES FOR THE YEAR**

	<b>2023</b>	<b>Restated</b>
	<b>£</b>	<b>2022</b>
		<b>£</b>
<b>This is stated after charging:</b>		
Depreciation	2,908	4,833
Auditor's remuneration, inc vat - current year	3,600	3,600
	<u>          </u>	<u>          </u>

**6. STAFF COSTS AND COUNCIL**

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
<b>Average number of persons employed</b>		
The average number of people employed by the Trust (excluding temporary staff) was:	7	7
	<u>          </u>	<u>          </u>

	<b>2023</b>	<b>Restated</b>
	<b>£</b>	<b>2022</b>
		<b>£</b>
<b>Staff costs during the year</b>		
Wages and salaries	154,568	118,656
Social security costs	8,866	5,241
Pension costs	7,958	4,175
	<u>171,392</u>	<u>128,072</u>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Remuneration received by key management personnel was as follows:	48,321	36,761
	<u>          </u>	<u>          </u>

No employees receive emoluments in excess of £60,000. Council members do not receive any remuneration for their services, nor are they interested in any transactions of the Trust. There were no transactions with related parties during the year requiring disclosure.

**7. INTEREST PAYABLE**

	<b>2023</b>	<b>Restated</b>
	<b>£</b>	<b>2022</b>
		<b>£</b>
Bank loans and overdrafts	154	75
	<u>          </u>	<u>          </u>

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2023**

**8. TAXATION**

The company has tax-exempt status with HM Revenue & Customs as a charity registered by the Charity Commission for Northern Ireland.

**9. TANGIBLE FIXED ASSETS**

	<b>Freehold Land and Buildings £</b>	<b>Motor Vehicles</b>	<b>Fittings, Tools &amp; Equipment £</b>	<b>Total £</b>
<b>£</b>				
<b>Cost or valuation</b>				
<b>Restated</b>				
At 1 April 2022	600,000	9,000	155,776	764,776
Additions	-	-	7,030	7,030
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2023</b>	<b>600,000</b>	<b>9,000</b>	<b>162,806</b>	<b>771,806</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Accumulated Depreciation</b>				
<b>Restated</b>				
At 1 April 2022	-	2,250	147,012	149,262
Charge in year	-	1,688	1,220	2,908
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2023</b>	<b>-</b>	<b>3,938</b>	<b>148,232</b>	<b>152,170</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book value</b>				
<b>At 31 March 2023</b>	<b>600,000</b>	<b>5,062</b>	<b>14,574</b>	<b>619,636</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022 (Restated)	600,000	6,750	8,763	615,513
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Freehold property was professionally valued during the year on an open market value basis at £600,000 by Alexander, Reid & Frazer, Chartered Surveyors.

The property at Glebe House, Kilclief, Co Down is subject to a registered all monies mortgage held by the Trust's bankers.

**10. DEBTORS**

	<b>2023</b>	<b>Restated 2022</b>
	<b>£</b>	<b>£</b>
(all due within one year)		
Trade debtors	400	210
Other debtors	29,552	54,724
Prepayments and accrued income	6,618	4,220
	<hr/>	<hr/>
	<b>36,570</b>	<b>59,154</b>
	<hr/> <hr/>	<hr/> <hr/>

**THE HARMONY COMMUNITY TRUST**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**Year Ended 31 March 2023**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	Restated 2022
	£	£
Bank overdraft (secured upon the Kilclief property - note 9)	18,066	-
Trade creditors	14,155	1,238
Taxes and social security	3,331	3,080
Accruals and deferred income	19,789	32,708
	<u>55,341</u>	<u>37,026</u>

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS - Restated**

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	579,513	40,123	619,636
Current assets	36,785	-	36,785
Creditors & accruals	<u>(55,341)</u>	-	<u>(55,341)</u>
<b>Net assets</b>	<u>560,957</u>	<u>40,123</u>	<u>601,080</u>

**13. MOVEMENTS IN FUNDS**

	At 1 April 2022 Restated 1	Incoming resources	Outgoing resources	At 31 March 2023
	£	£	£	£
<b>Restricted funds</b>	34,300	170,685	(164,862)	40,123
<b>Unrestricted funds</b>				
Revaluation reserve	240,139	-	-	240,139
General funds	383,125	45,298	(107,605)	320,818
	<u>657,564</u>	<u>215,983</u>	<u>(272,467)</u>	<u>601,080</u>

**14. LEGAL STATUS & GUARANTEE**

The Harmony Community Trust is a company limited by guarantee, not having a share capital. Every member of the Trust undertakes to contribute to the assets of the Trust in the event of the same being wound up while he is a member, or within one year after he ceased to be a member, for payment of the debts and liabilities of the Trust contracted before he ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of its contributories amongst themselves, such amount as may be required not exceeding one pound.

**15. PRIOR YEAR ADJUSTMENT – change in accounting policy**

During the current year the Trustees changed the accounting policy for accounting for land and buildings from cost model to revaluation model. They believe the change results in the financial statements providing reliable and more relevant information about the entity's financial position. The effect of this was to increase the assets balance at 1 April 2022 by £240,139 which has been included in the revaluation reserve. There was no depreciation charge required on the asset in the prior year therefore the surplus increased by £12,719 in the Statement of Financial Activities for the year ended 31 March 2022 with the same impact on the Balance Sheet.

**THE HARMONY COMMUNITY TRUST**

Northern Ireland - Charity number 102523

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# Annual report

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# THE HARMONY COMMUNITY TRUST

## REPORT OF THE COUNCIL

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The trustees present their annual report and the audited financial statements for the year ended 31 March 2023.

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity name:</b>	Harmony Community Trust
<b>HMRC Charity registration number:</b>	XN 48510
<b>Company registration number:</b>	NI010639
<b>Charity Commission NI number:</b>	NIC 102523
<b>Registered office and operational address:</b>	Glebe House, 23 Bishops court Road, Kilclief, Co. Down, BT30 7NZ
<b>Auditors:</b>	Baker Tilly Mooney Moore, 17 Clarendon Road, Clarendon Dock, Belfast, BT1 3BG
<b>Bankers:</b>	Ulster Bank Limited, 11-16 Donegall Square East, Belfast BT1 5UB
<b>Solicitors:</b>	Edwards & Co, 28 Hill Street Belfast

### DIRECTORS AND TRUSTEES

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees who served during the year were:

Mr S Camplisson (Chairman)	Mrs Judith Thompson
Mrs S Heaney (resigned 17 January 2024)	Ms M E Ridgway
Mr D S Boyd	Mr R Sterrett
Dr Margaret Boyle (resigned 17 May 2022)	Mr Paul Thompson
Mr N Loughrin (appointed 10 April 2022)	Mrs EJ McDonald (appointed 5 September 2022)
Mr WB Osborne (appointed 5 September 2022, resigned 29 November 2023)	
Mr G Morgan (appointed 8 January 2023)	

### Governing Document

The organisation is a charitable company limited by guarantee not having a share capital, incorporated on 8th April 1975 and registered as a charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The Memorandum and Articles of Association were updated in February 2016.

### Appointment of Council

As set out in the Articles of Association, members of the trust are individuals who agree to serve on the Council or one of any other recognised committees (presently none). The Council consists of not more than 15 members and it can co-opt additional members to fill any vacancy up to that maximum. Co-opted members must stand for election at the next annual general meeting. Council members are elected for varying periods to ensure that one-third of members retire every year in rotation, so that no member can serve more than 3 years without re-election.

The charity's work focuses on Good Relations programmes with children, young people, adults and seniors. The Council seeks to ensure that the needs of this work are appropriately reflected through the diversity of the trustee body. The more traditional business and community work skills are well represented on Council.

### Trustee Induction and Training

New trustees undergo an orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes and the business plan and recent financial performance of the charity. During this induction they meet key employees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

# THE HARMONY COMMUNITY TRUST

## REPORT OF THE COUNCIL (CONTINUED)

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### **Organisation**

The Council administers the charity and sets the strategic direction and policy of the charity, meeting around 6 times per year. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the centre manager together with the administration and programme managers.

### **Related parties**

The charity has a close relationship with the Department of Health, The Executive Office and BBC Children in Need which have provided funding in support of the programmes.

### **Risk management**

The trustees have a risk management strategy which encompasses:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified only a few minor new risks but it has resulted in better emergency procedures and contingency plans and has given the impetus for better planning. Particular attention has focused on non-financial risks arising from fire, health and safety of residents and staff and food hygiene.

A key element of financial risk is the setting of a reserves policy and its regular review by trustees.

## **OBJECTIVES AND ACTIVITIES**

The company's objects and principal activities are the:

- Promotion of mutual tolerance and understanding through the provision of cross-community programmes for children, young people and adults based at Glebe House;
- Improvement of social welfare, health and physical well-being and advancement of education through the operation of the residential centre.

The main objectives for the year focused on the provision of cross-community programmes for disadvantaged children, young people and adults including senior citizens. The trust is very involved in the community and is dependent on voluntary help in all aspects of its activities. Significant numbers of volunteers are involved in the management of the company and in the delivery of its programmes.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Projects and centre activities**

In 2022/23 the trust continued its recovery from the low levels of face-to-face activities imposed during the pandemic, and progressed the implementation of the recommendations of the Williamson Review of governance and management in the Trust, working towards a more sustainable future. We filled the newly restored post of Director and Andrew McCracken took up the post at the beginning of April 2022.

During the year we strengthened our Council of Management by bringing in four new members. In doing so we added significantly to our collective skill set.

With a new Director in post the trust was better placed to deliver on our Strategic Plan 2021-24, and to plan and build for our second half-century of programmes at Glebe House. This work included the establishment and nurturing of new partnerships with organisations across the region and more locally.

An important new venture that we embarked on in April 2022 is the Seedbed gardening and environment initiative. This volunteer-led project has added a new dimension to the work of Glebe House and has attracted people who had no previous experience of Glebe House, increasing our cohort of volunteers. This has been crucial in the trust's response to events in the 2023/24 year. The Seedbed has contributed significantly to our efforts to more fully realise the potential of Glebe House as an asset for the local community in the Kilclief/Strangford/Lecale area and has brought many participants working together. It has also welcomed some Syrian refugees who have played a role in the development of the Seedbed.

## **THE HARMONY COMMUNITY TRUST REPORT OF THE COUNCIL (CONTINUED)**

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### **Projects and centre activities (Cont'd)**

We continued to create, expand and deliver our suites of programmes for young children, teenagers and adults, addressing the effects of life in our divided society, deprivation and rural isolation. In spring 2022 we recruited a third programme worker whose focus was the programmes for younger children. We had around eighty children and young people and similar numbers of adults taking part. The very positive feedback from participants and, in the case of the children and young people, their parents and guardians is powerful testimony to the transformative impact of Glebe House in the lives of individuals, families and communities.

In September 2022, with the help of an ad hoc group of local volunteers, Glebe House become home to a family of Ukrainian refugees. With professionally qualified volunteers the Trust provided English language tuition to the parents and to several other Ukrainian refugees in the area.

One element of our efforts to put the Trust on a more sustainable footing has been the development of a new website and a more impactful presence on social media.

After the year end, in April 2023 the Trust was advised by The Executive Office that funding from the Central Good Relations Fund was under threat as a result of the budget reductions being imposed on Northern Ireland by Whitehall. This loss of our largest single grant of recent years was all but confirmed in the summer and confirmed on 1 September. This loss, and associated further losses, necessitated the temporary cessation of our programmes for children and young people and forced the Trust to make all five remaining staff redundant.

Since then a growing group of volunteers has been creating, planning and delivering programmes for adults and fundraising activities, and has been preparing applications for funding to restart programmes for children and young people.

### **Programmes**

#### *Funding*

During the year our programmes and operations were supported financially by The Executive Office; the Department of Health; the Department for Communities; the Department of Foreign Affairs and Trade; BBC Children in Need; the Arts Council for Northern Ireland; Newry, Mourne and Down District Council, the Halifax Foundation, Cooperative Alternatives (through the Cultivating Community Farming programme), the AXA Parks Fund, and PowerNI.

#### *Children and youth*

The Children and Youth Programme had a very successful year. We started a dedicated programme - Youth Impact - designed by teenagers for teenagers. In December we had our first residential weekend since before the pandemic. We were able to engage with 78 young people over the course of the year, filling 310 child spaces on 16 different programmes. This included a five-week summer scheme; Easter, Halloween and Christmas schemes; a series of day trips, and several one-off events including a fun day which welcomed over 200 people to Glebe House. Programme participants came from Bangor, Newtownards, Killyleagh, Downpatrick, Castlewellan, Ardglass, Saul, Strangford and Kilclief.

Our programmes offered the young people a selection of fun and inclusive activities designed to provide opportunities to meet new friends and have the freedom to express themselves in a safe, supportive environment. The participants took part in a variety of programmes throughout the year. These programmes focused on topics such as online gaming awareness nature and wellbeing, creative thinking, positive relationships, social development and teamwork.

## **THE HARMONY COMMUNITY TRUST REPORT OF THE COUNCIL (CONTINUED)**

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### *Adult programme*

2022/23 had a very full programme of activities for the participants of the Adult Programme with the combination of themed events, workshops and study tours proving very popular. This programme targets disadvantaged people of all ages who have limited opportunities for social and educational interaction and relevant and positive cross-community engagement. The majority of the participants in this project were aged over 60, as this was identified as a sector of the local community most interested in this programme. There were approximately equal numbers of participants from either side of our traditional community divide, mainly from working class backgrounds, though a number were of other socio-economic backgrounds or did not identify with these classifications. We aimed for an equal male/female balance, but a large majority were women.

We worked closely with small voluntary community groups and isolated individuals, in the Newry, Mourne and Down and the Ards and North Down council areas. The participants would not have had the opportunity to meet outside of their own areas nor had any other contact with “others” apart from through this programme.

We organised more than 100 workshops on a wide range of topics including circus for older adults, crafts, Chi Me, exploring art, pottery classes, photography classes, bocchia (a game like bowls), cookery classes, an RNID workshop, genealogy, and Christmas Decorations. Our longer day events included a Chinese New Year celebration, International Women’s Day, an Easter Event, a Halloween event and a Christmas Celebration.

Trips included the Con O’Neill Tour of east Belfast; Belfast Harbour Commission, Sinclair Seamans Presbyterian Church & St Joseph’s, Sailor Town, two plays by Patricia Downey, one about online bullying and suicide and the second focussed on the Shankill bombing, Belfast City & Milltown Cemeteries, and Queens University and Botanic Gardens.

The majority of the participants of the Glebe House Adult Programme live alone, with a sizeable number in rural situations. Many have shied away from social contact since the pandemic but this programme provides vital opportunities to connect and have fun with others from both their own and other communities in a safe setting.

### **Looking ahead**

The people who have felt the worst impacts of the pandemic and the continuing cost-of-living crisis are those who were already the most disadvantaged in our society and who experience the daily realities of poverty, social exclusion and inequalities. During 2022/23 the cost-of-living crisis became even more acute.

In addition, in Northern Ireland the barriers and distances between our communities are still real and are reflected in the two-year period of political vacuum and stand-off. Building positive community relations is a work in progress.

Loneliness is recognised increasingly as major issue impacting many people’s well-being, particularly (although not exclusively) among older people. The problem of isolation is all the more acute and chronic in rural areas. This is reflected in the high level of demand for our Adult Programme, and the value of the programme for the people who take part is evident in their comments at the end of this report.

The need for what we offer at Glebe House has never been clearer than it is now. Our work at Glebe House is ultimately about relationships: the friendships that begin and grow; the self-esteem that recovers and flourishes; the joy of being together and discovering things together.

### **Staff and volunteers**

The loss of our staff in autumn 2023, with their extraordinary dedication, expertise, knowledge, creativity and energy, was a major setback for the Trust and the whole Glebe House community, particularly in view of the growing need for the work that we do. All who are involved in Harmony Community Trust including all those whose lives are changes by our work, are in their debt.

Volunteers are essential to every aspect of the work of Harmony Community Trust. We are grateful to the volunteers who work on our programmes, who help with fundraising and other aspects of our work, and who since our financial challenges of 2023 have worked hard to make sure that Harmony Community Trust can continue its work into the future.

# **THE HARMONY COMMUNITY TRUST**

## **REPORT OF THE COUNCIL (CONTINUED)**

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### **PUBLIC BENEFIT**

The directors confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland, and are pleased to report that during 2022/23 they have continued to meet the Public Benefit requirement by the provision of programmes and activities for adults and young people as described in detail above which expose the participants to different communities and cultures, offering educational workshops and opportunities for individuals in the local community to participate in a social environment.

### **FINANCIAL REVIEW**

The financial statements have been prepared in accordance with 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 the Republic of Ireland (FRS 102) – Charities SORP (FRS 102). Council reports that the Statement of Financial Activities reflects Net Outgoing Resources in 2022/2023 of £56,484.

Post April 2023 a significant funding cut was imposed and in September 2023 the decision was reached to make all staff redundant and reduce our programme activity to those that could be operated by our enthusiastic volunteers. The Trustees are looking into all means of generating funding to enable the Trust to continue to achieve its charitable objects, whilst at the same time containing running costs as necessary, so that the Trust may continue to operate within its available financial facilities to enable the Trust continue to meet its liabilities as they fall due.

The property was revalued professionally in 2023 resulting in a value of £600,000 being reflected in the accounts by way of a prior year adjustment as is required for a change in accounting policy. Net assets at 31 March 2023 were £601,080.

### **Principal funding sources**

Harmony Community Trust was funded and supported during 2022/23 by The Executive Office; the Department of Health; the Department for Communities; the Department of Foreign Affairs and Trade; BBC Children in Need; the Arts Council for Northern Ireland; Newry, Mourne and Down District Council, the Halifax Foundation; Cooperative Alternatives, through the Cultivating Community Farming programme; the AXA Parks Fund, PowerNI; and the Public Health Agency Clear Project.

As in the past we have relied on donations from participants and donations from numerous individual donors and friends. We thank all our funders, large and small for their continued support without which the continuing provision of services by Harmony Community Trust would be impossible to maintain.

The hard work of the small team of 2 full-time and 5 part-time staff assisted by numerous volunteers and committee members in 2022/23 is acknowledged. Without their commitment, adaptability and thrift, it would not have been possible to maintain the facilities and run the programmes. The Trustees are working to secure funding to re-establish staff positions and re-build the programmes. Thanks must also be given to the many children, young people and adults who passed through our doors and continue to be the inspiration that keeps us going.

### **Investment policy**

In the present financial position, no investment policy is currently relevant.

### **Reserves policy**

The reserves are currently invested in the property and free reserves are not anticipated to be available for a number of years. The trustees are currently negotiating and considering the disposal of assets which are surplus to requirements which will generate resources to create an adequate level of reserves. In achievement of this the trustees are concentrating on keeping tight control of costs whilst seeking additional sources of funding and fundraising opportunities.

# THE HARMONY COMMUNITY TRUST

## REPORT OF THE COUNCIL (CONTINUED)

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### PLANS FOR FUTURE PERIODS

The major financial target for the trust is to ensure sustainability for our programmes. With ongoing tightening of statutory funding availability and the short term nature of such funding, particularly the lack of funding for Community Relations programmes with young people, the trustees continue to develop programmes which will generate additional direct funding and attract grants from non-statutory sources.

We are optimistic that in spite of the setbacks of 2023 we will continue to meet the challenges that 2024 and beyond brings, ready to adapt to the changing position of the community in Northern Ireland, but only too aware that the demand for the services we offer is undiminished and indeed increased by the ongoing effects of the pandemic, even if changing in emphasis. The demand for Glebe House and our programmes and the ideas that have been incorporated into our future plans are indications that there is still an important role for Harmony Community Trust to play in the life of Northern Ireland.

As well as continuing our ongoing cross-community programmes with children, young people and adults in 2023/24, we will be developing the following initiatives to be implemented as and when possible:-

- Expanding our programme throughout the Newry Mourne and Down Council area, as well as adjacent communities in Ards and North Down and Lisburn and Castlereagh, with a focus on promoting good community relations in a shared society.
- Organising residential community relations programmes for children, young people and adults from disadvantaged communities.
- Developing adult programmes including study seminars, workshops, work-study programmes and study tours.
- Restoring a Teenage programme with a focus on citizenship and volunteering.
- Continuing to provide respite breaks for children from the Health and Social Care Trusts and umbrella Care Organisations.
- Developing an integrated programme of independent living and new opportunities for children and young people with learning disabilities.
- Promoting the inclusion of the ethnic and national minorities in our community.
- Recruiting, and supporting more volunteers and providing Leader Training.
- Organising cross-community day events for seniors in Newry Mourne and Down District and Ards and North Down.
- Marketing Glebe House and encouraging the use of the facilities by self-programming groups supported by Glebe House staff.
- Developing the Seedbed community gardening and environmental stewardship project.
- Developing the natural habitat at Glebe House for environmental and educational projects.
- Continuing to build on our fundraising and marketing strategy to increase our income generation.

**THE HARMONY COMMUNITY TRUST  
REPORT OF THE COUNCIL (CONTINUED)**

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**RESPONSIBILITIES OF THE COUNCIL**

Council is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the Income and Expenditure of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

Council is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with 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 the Republic of Ireland (FRS 102) – Charities SORP (FRS 102) and 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.

**AUDITORS**

A resolution for the reappointment of Baker Tilly Mooney Moore as auditors of the Trust is to be proposed at the forthcoming Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

**ACKNOWLEDGEMENTS**

To everyone who volunteered their services, tribute is paid. The work of the Trust could not go on without their continued and dedicated efforts.

To everyone who generously contributed to our funds, grateful thanks are given. Due to the large number of donations, it is not practicable to record them all in this report. A list of donations of one hundred pounds or over is given in note 2 to the accounts.

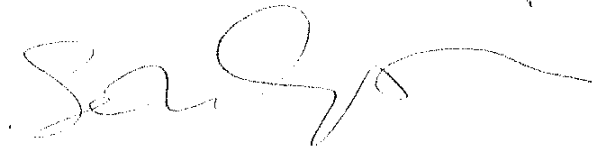
To the all the Principal Funders listed in the Financial Review above thanks for generous grant-aid towards the operating costs of the Trust.

Glebe House  
23 Bishopscourt Road  
Kilclief  
Strangford  
Co Down  
BT32HZ

By order of the Council

*Mr S Camplisson*  
Chairman 25/03/2024

Registered in Northern Ireland No: NI010639



**THE HARMONY COMMUNITY TRUST**

Northern Ireland - Charity number 102523

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# Annual return

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**THE HARMONY COMMUNITY TRUST  
INDEPENDENT AUDITOR'S REPORT TO  
THE MEMBERS OF THE HARMONY COMMUNITY TRUST**

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**Opinion**

We have audited the financial statements of The Harmony Community Trust (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Material uncertainty in relation to going concern**

We draw attention to note 1.1 of the financial statements, which indicates that the charitable company incurred net outgoing resources of £56,484 during the year ended 31 March 2023 and that the charitable company's current liabilities exceeded its current assets by £18,556. As stated in note 1.1 the charitable company had cuts to their grant allocations post year end resulting in a loss of funding of over £100,000. As stated in note 1.1, these events or conditions along with other matters set out in note 1.1 indicate that a material uncertainty exists that may cast doubt on the company's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**THE HARMONY COMMUNITY TRUST  
INDEPENDENT AUDITOR'S REPORT TO  
THE MEMBERS OF THE HARMONY COMMUNITY TRUST (CONTINUED)**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 6 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 65(3)(b) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charitable Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Company's ability to operate or to avoid a material penalty.

**THE HARMONY COMMUNITY TRUST  
INDEPENDENT AUDITOR'S REPORT TO  
THE MEMBERS OF THE HARMONY COMMUNITY TRUST (CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements – continued**

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Eimear Brown*  
**Eimear Brown (Senior Statutory Auditor)**  
for and on behalf of Baker Tilly Mooney Moore  
Registered Auditor  
17 Clarendon Road  
Clarendon Dock  
Belfast  
BT1 3BG

Date: *25<sup>th</sup> March 2024*