

Registration number NI053189

**Belfast Hills Partnership Trust
Company limited by guarantee**

**Annual report and financial statements
for the year ended 31 March 2024**

Belfast Hills Partnership Trust

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Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2024

The Trustees present their report with the audited financial statements for the year ended 31 March 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

Reference and Administrative Information

Charity Name: Belfast Hills Partnership Trust

Charity Registration number: NIC100859

Company Registration number: NI053189

Registered Office: 9 Social Economy Village, Hannahstown Hill, Belfast, BT17 0XS

Business Address: 9 Social Economy Village, Hannahstown Hill, Belfast, BT17 0XS

Trustees

Mr C Hamill

Mr N Fraser

Mr A Crean

Mr R Drew

Ms M Morgan

Mr N Enright

Mr C Chisholm

Mr E Cunningham

Mr M Donnelly

Ms J Ferguson

Mr A McAuley

Mr D Flinn

Mr A McFarland (Appointed 12th May 2023)

Independent examiner

McCreery Turkington Stockman LTD, 1 Lanyon Quay, Belfast, BT1 3LG

Bankers

First Trust Bank Ltd, 35 University Road, Belfast, BT7 1ND

Solicitors

Cleaver Fulton Rankin, 50 Bedford Street, Belfast, BT2 7FW

Belfast Hills Partnership Trust
Trustees Report
for the year ended 31 March 2024

Objectives and activities

Charitable objectives

The company's charitable objects are:-

For the public benefit and in collaboration with those who live, work and own lands in the area:

To protect conserve and maintain and to assist in and promote the protection conservation and maintenance of the character and amenities of the Belfast Hills their landscape countryside and environment

To encourage and assist farmers landowners and members of the public in their understanding of and practical action in support of the natural and built heritage of the Belfast Hills and to promotethe adoption and furthering of sustainable agricultural policies and practices whereby the conditions and quality of life of those living and farming there may be improved and the quality of the natural and built heritage maintained and enhanced for the benefit of all

To protect conserve maintain and manage and to assist in and promote the protection conservation maintenance and management of sites of biological and scientific importance

To protect conserve and maintain and to assist in and promote the protection conservation and maintenance of ancient sites monuments buildings and artefacts of historical architectural or constructional interest or merit in the Belfast Hills

To promote improved access to the Belfast Hills consonant always with the legitimate interests of farmers and other landowners living in the Belfast Hills and earning their livelihood therein and therefrom

To promote provide and manage visitor and other facilities in the Belfast Hills for general recreation or other leisure time occupation in the interests of social welfare and to encourage and enable members of the public to use and enjoy the same and so to advance their education with the object of improving their conditions of life.

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2024

Aims of charity

The aims arising from the objects of the Belfast Hills Partnership Trust include:

- The monitoring and control of invasive species.
- Wildfire management by mapping risk, managing vegetation and liaison with the Fire Service.
- Monitoring and recording wildlife and enhancing the environment to support wildlife, such as insects, birds and mammals.
- Reducing "fly tipping" in the area by monitoring occurrences, "designing out" fly tipping access and assisting with enforcement.
- Improving disused quarry sites through hedge and wildflower planting. These biodiversity and landscape improvements bring benefits to the public in terms of ensuring a more attractive environment with plenty of wildlife to visit and enjoy. This in turn brings positive physical and mental health benefits as shown by many studies to date.
- Improved public access through building, mapping and publicising paths, while at the same time respecting the rights and wishes of land owners.
- Increased awareness and enjoyment of the hills' biodiversity through events such as wildlife walks, talks and training courses.
- Raised awareness and understanding of the living heritage of the Belfast Hills from Mesolithic times through discovering, mapping and interpreting the hills.
- Understanding and accommodation is facilitated through working in partnership with competing stakeholders.
- Encouraging a broader, more informed and strategic approach among stakeholders to complex issues such as waste proposals or wind turbines. The aim of this is to ensure improved planning decisions which benefit the public by recognising potential negative impacts on residents and visitors and avoid or mitigate for these.

How achievement of aims further objectives

Each of the above aims addresses our charitable objects directly and will achieve progress towards our long term objects.

Strategies for achieving aims and objectives

We achieve our aims and objectives by raising funds and employing staff to facilitate our work as directed by our Belfast Hills Partnership Integrated Management Plan 2023-2028 (as set out with the DEARA Environment Fund application) which sets out our strategic approach to carrying out our work across and range of areas.

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2024

Criteria or measures used to assess success

It is the detail of funding offers that often specify our specific outcomes and criteria. These are in turn incorporated in our Annual Work Plans. Success is therefore measured against these criteria and targets specified in both our plans and funder agreements.

The Charity pays due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Significant activities undertaken

Our main activities in the year 2023-24 have been within the following projects:-

- The overall Belfast Hills Partnership project funded by the Natural Environment Fund awarded by Northern Ireland Environment Agency, local councils and other funding.
- Belfast Hills Landscape Partnership Scheme Legacy works funded primarily by the National Lottery Heritage Fund and BCC Million Trees Fund
- Wild Youth Project in partnership with Ulster Wildlife and funded by Big Lottery Fund and the Brendon Group
- Woodland Project funded by the Woodland Trust
- Delivery of One Million Trees Engagement Project on behalf of Belfast City Council
- Heritage Marketing Officer funded by the Lottery Heritage Fund's 'Covid Recovery Employment and Skills Initiative for Heritage' programme
- Exploring the Belfast Hills project funded by Belfast Health and Social Services Trust
- Belfast Hills Habitat Connectivity project mapping out our main habitats to identify where best to connect up our wildlife areas

Use of volunteers

We make use of volunteers recruited and managed by our Volunteer and Outreach Officer across our projects. These carry out valuable regular weekly (every Monday, Tuesday and Thursday) field work. This includes practical wildlife improvements, surveys, monitoring and reporting plus assistance with office work. 517 days of volunteering time were gained, an equivalent of £25,825 value was gained. This included 52 new recruits along with a team of about 30 regular volunteers. 316 volunteers and members of the public were also trained in topics such as tree, wildflower, seed, fungi, moths and bee ID, badger, bat and reptile surveying, hedge-laying and seed collection training. These volunteers are managed within a comprehensive suite of volunteer policies drawn up in conjunction with partner organisations such as Volunteer Now and regularly reviewed and amended.

Belfast Hills Partnership Trust
Trustees Report
for the year ended 31 March 2024

Strategic Report

The description under the Headings "Achievements and performance" and "Financial Review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Summary of main achievements

Our main achievements in 2023-24 are listed below under our Charity Objects:-

Object 1. To protect conserve and maintain and to assist in and promote the protection conservation and maintenance of the character and amenities of the Belfast Hills their landscape countryside and environment

- Woodlands - over 44,600 trees planted.
- Invasive species management at 5 sites plus ongoing mapping and monitoring
- Wildflower propagation and wildflower plug planting
- Wildfire mapping and survey work
- Fly-tipping surveys and reports resumed plus CCTV camera monitoring
- Quarry and waste site restoration - assisting partners at a number of sites

Object 2. To encourage and assist farmers landowners and members of the public in their understanding of and practical action in support of the natural and built heritage of the Belfast Hills and to promote the adoption and furthering of sustainable agricultural policies and practices whereby the conditions and quality of life of those living and farming there may be improved and the quality of the natural and built heritage maintained and enhanced for the benefit of all

- Engaged with 13 Hills farmers/landowners through the 1 Million Trees project
- Surveying agricultural land for suitability for tree planting
- Assisting with ongoing motorbike scrambler and fence cutting issues in partnership with Ulster Farmers Union and Police Service of Northern Ireland.

Object 3. To protect conserve maintain and manage and to assist in and promote the protection conservation maintenance and management of sites of biological and scientific importance

- Broad range of survey work - surveys included badgers, bats, newts, river fly, pine marten, butterflies, moths and lizards.
- Visitor and volunteer warden wildlife sightings and records
- Held a range of training events for volunteer surveyors such as Wildflower, bee and moth ID training, badger survey methodology and practice
- Surveying of footpaths and path maintenance projects
- 4 seasonal Fixed Point Photography surveys at 6 locations

Object 4. To protect conserve and maintain and to assist in and promote the protection conservation and maintenance of ancient sites monuments buildings and artefacts of historical architectural or constructional interest or merit in the Belfast Hills

- Heritage information - promoted via BHP website and social media
- Heritage outreach - undertook a series of heritage walks as part of Ligoniel Improvement Associations 'Heritage for health' programme

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2024

Object 5. To promote improved access to the Belfast Hills consonant always with the legitimate interests of farmers and other landowners living in the Belfast Hills and earning their livelihood therein and therefrom

- Liaise and work with all partners including BCC looking at access across the Belfast Hills
- Path Maintenance, volunteers cleared vegetation of paths on various sites
- Provide information on access and routes to the public and all interested parties, including leaflets and Ordnance Survey maps
- Online campaigns regarding how to behave in the Belfast Hills

Object 6. To promote provide and manage visitor and other facilities in the Belfast Hills for general recreation or other leisure time occupation in the interests of social welfare and to encourage and enable members of the public to use and enjoy the same and so to advance their education with the object of improving their conditions of life.

- Events programme including online talks and site walks
- Distribution of maps, leaflets and guides
- Website and social media promotion including visitor behaviour messages
- Young People directly involved via Our Wild Youth Scheme were 408 (11-25yr olds), 50% of these young people have participated on a regular basis. 63% of these young people are from deprived areas.
- Staff involved in the Project Board for the National Trust's Divis and Black Mountain Project seeking to re-develop visitor Facilities on their site.

Financial Review

Review of financial position at the end of the reporting period

Although our major Landscape Partnership Scheme finished at the end of 2017-18, restricted reserves have been built up over the previous years to fund a Legacy Programme to continue key elements such as volunteering. Therefore, restricted reserves continue to decrease each year as the legacy fund is used.

Our overall net movement of funds of -£35,985 represents a decrease in restricted reserves of £48,780 and an increase in unrestricted reserves of £12,795. Restricted reserves total £379,622, while our unrestricted reserves which stands at £138,998. Total funds are now £518,620.

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2024

Reserves policy (incl amount of reserves and why held, restricted funds, designated funds, free reserves against reserves policy)

Unrestricted funds are needed to provide funds which can be applied to specific projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant fall in projected income. It can also be a key asset to deal with increased inflation.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use and to cover six months unrestricted payroll and establishment costs, being £91,782. Unrestricted reserves held at 31 March 2024 were £138,998, equivalent to over 9 months of the above costs.

Principal sources of income and how expenditure meets objectives

Our principal sources are spread across a number of main funders - Northern Ireland Environment Agency (NIEA), Belfast City Council, Lisburn and Castlereagh City Council and Antrim and Newtownabbey Borough Council plus the National Lottery Community Fund which funds the Wild Youth Project. Wild Youth also receives match funding from the Breedon Group.

Our Woodland work is supported by the Woodland Trust and Belfast City Council's Million Trees Project. Of ongoing benefit is the funding from the Lottery Heritage Fund's 'Covid Recovery Employment and Skills Initiative for Heritage' programme to employ a Heritage Marketing Officer until 2025.

We have continued to build on small contract projects such as provision of training, the Environmental Farming Scheme (EFS) farm plans and the Exploring the Belfast Hills activity programmes which all mark a positive broadening of income at an uncertain time.

Expenditure meets objectives efficiently and effectively due to well defined targets and strict ordering and expenditure authorisation procedures.

Significant events that affected financial performance

Costs continue to rise, with an 8% increase in office rental costs being just one example of this. Additional funding from the local Councils is being sought to try and counter this.

A number of short term and smaller projects have been very successful at achieving our Objects but some funders have not always been able or willing to cover all costs, therefore we do find BHP unrestricted funds are needed to meet often a small, usually single figure percentage costs for these projects.

We were successful in our bids to the Natural Environment Fund awarded by the NIEA for the funding period 2023 to 2028. This will provide the organisation with financial stability along with a solid base for us to deliver in the coming 5 years.

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2024

Risk factors

The BHP Risk Register was reviewed by the Board in Feb 2024, with increased costs, loss of personal and interest group conflict being key threats to mitigate against. Careful recruitment of a new Partnership Manager upon Jim Bradleys retirement will be an important aspect in the mitigation of these risks. Identification of a number of key risks prior to this has led to the formation of a Corporate Partner Policy and an Antifraud Policy within this financial year.

Factors affecting the financial position in future periods

Despite the financial stability due to our Environment Fund bid to NIEA some successful projects funding will come to an end over the next couple of years (e.g. Landscape Partnership Legacy Funding and Wild Youth), therefore securing alternative funding is a priority for us.

Inflation and salary increases will also decide to what extent we can afford and hold onto key staff and work areas.

Finally, in an increasingly unpredictable world opportunities for new work areas, policy changes and initiatives are likely to appear at relatively short notice so we need to be ready and able to take those opportunities as they arise.

Plans for future periods (including aims and objectives to achieve)

There is a need to tackle issues such as wildlife crime, illegal scrambling, fly-tipping which negatively impact upon the wider Belfast Hills; as well as work with our partners who own publicly accessible land to positively engage with the general public (a significant section of the hills has been purchased by the NT and is due to open to the public in Autumn 2025).

There are major changes mapped out for agriculture which we must prepare for in order to protect farming in the Belfast Hills and maximise its positive impact on the Hills environment.

We intend to build on our good progress made in provision and training in volunteering plus our 'hills for health' work.

Structure, governance and management

Nature of governing document and how charity is constituted

Belfast Hills Partnership is a limited company and a charity registered with the Charity Commission NI. Our governing document is the Belfast Hills Partnership Trust Memorandum and Articles of Association. We are governed by a Board whose membership is strictly fixed in terms of representation by our Articles of Association.

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2024

Methods to recruit and appoint new trustees

Trustees are appointed by our partner organisations independently from Belfast Hills Partnership in keeping with our Articles of Association.

Indemnity provision for trustees

Trustees Liability is provided to a limit of £1 million.

Organisational structure and how charity makes decisions

Decisions are considered and made by the Belfast Hills Partnership Board either on an individual proposal basis or by inclusion in our detailed Business and Annual Work Plans as approved by our Board. It is the responsibility of the Partnership Manager to ensure the execution of these decisions and the reporting of works carried out back to the Board.

Working Groups and Sub-committees are formed to consider specific areas of work but can only make recommendations to the Board.

Induction and training of trustees

Trustees are brought through a set induction process which includes an explanation of duties, roles and responsibilities based on guidance supplied by the Northern Ireland Council for Voluntary Action (NICVA) and the Charity Commission of Northern Ireland. External training has been provided by NICVA when required.

Remuneration policy

Staff receive pay and travel remuneration as per work contracts. Annual cost of living increases are awarded to staff as decided by the Board based on recommendations from the Finance and Audit Sub-committee.

Relationships with related parties

BHP places substantial emphasis on working with its internal and external partners to further its charitable objects. Relationships with these partners are based on principles of openness, honesty and clarity as to roles and responsibilities. BHP looks to form new positive relationships with additional organisations as opportunities arise.

Belfast Hills Partnership Trust

**Trustees Report
for the year ended 31 March 2024**

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

This report was approved by the Board on 19th September 2024

Trustee *W. D. M. Flinn* chairperson
W. D. M. FLINN

**Independent Examiners's report to the Trustees of
Belfast Hills Partnership Trust**

I report on the accounts of the Trust for the for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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



**Richard McClay FCA
For and on behalf of McCreery Turkington Stockman LTD**

**1 Lanyon Quay
Belfast
BT1 3LG**

19 September 2024

Belfast Hills Partnership Trust

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
Income from:	Notes				
Charitable activities	3	193,149	265,396	458,545	466,133
Total incoming resources		<u>193,149</u>	<u>265,396</u>	<u>458,545</u>	<u>466,133</u>
Expenditure on:					
Charitable activities	4	(183,563)	(310,967)	(494,530)	(453,406)
Total resources expended		<u>(183,563)</u>	<u>(310,967)</u>	<u>(494,530)</u>	<u>(453,406)</u>
Transfer between reserves		3,209	(3,209)	-	-
Net movement on funds		<u>12,795</u>	<u>(48,780)</u>	<u>(35,985)</u>	<u>12,727</u>
Fund balances brought forward		<u>126,203</u>	<u>428,402</u>	<u>554,605</u>	<u>541,878</u>
Fund balances carried forward		<u><u>138,998</u></u>	<u><u>379,622</u></u>	<u><u>518,620</u></u>	<u><u>554,605</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 15 to 28 form an integral part of these financial statements.

Belfast Hills Partnership Trust

**Balance sheet
as at 31 March 2024**

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7		12,129		6,611
Current assets					
Debtors	9	24,833		103,550	
Cash at bank and in hand		512,940		472,098	
		<u>537,773</u>		<u>575,648</u>	
Creditors: amounts falling due within one year	10	<u>(31,282)</u>		<u>(27,654)</u>	
Net current assets			<u>506,491</u>		<u>547,994</u>
Net assets			<u>518,620</u>		<u>554,605</u>
Capital and reserves					
Restricted funds	11		379,622		428,402
Unrestricted funds	12		138,998		126,203
Total funds			<u>518,620</u>		<u>554,605</u>

The notes on pages 15 to 28 form an integral part of these financial statements.

Belfast Hills Partnership Trust

Balance sheet (continued)

for the year ended 31 March 2024

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

(a) The Trustees have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

(b) The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the Trustees on 19 September 2024 and signed on its behalf by

Trustee

W.D.M. Flinn
W. D. M. FLINN

Trustee

Alan McFarland
Alan McFarland

Registration number NI053189

The notes on pages 15 to 28 form an integral part of these financial statements.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

Company information

Belfast Hills Partnership Trust is a Company limited by guarantee, registered in Northern Ireland. The address of the registered office is 9 Social Economy Village, Hannahstown Hill, Belfast, BT17 0XS.

1.1. Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4. Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Donated assets are included in the Balance Sheet at their current value at the date of the gift and also included in the Statement of Financial Activities as an incoming resource.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government and other grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2024

..... continued

1.5. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to either charitable activities or governance.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. The allocation is based on the apportionment of wages and salaries between administration costs and production costs.

1.6. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	20% reducing balance
Motor vehicles	-	33.33% reducing balance

At each reporting period end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit and loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

1.7. Cash at bank and in hand

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2024

..... continued

1.8. Financial Instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments and Section 12 'Other Financial Instruments Issues of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2024

..... continued

1.9. Equity instruments

Income recognition

Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the Company.

1.10. Provisions

Provisions are recognised when the Company has a legal or constructive present obligation as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in profit and loss in the period it arises.

1.11. Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates or judgements made by the Trustees.

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

2. Employees

Number of employees	2024	2023
The average monthly numbers of employees during the year was		
Administration	<u>14</u>	<u>12</u>
Employment costs	2024	2023
	£	£
Wages, social security and pension costs	<u>339,842</u>	<u>302,917</u>

There were no employees earning over £60,000 in the two years ended 31 March 2024.

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

3.	Belfast Hills Partnership Project £	Landscape Partnership Scheme £	New to Nature Project £	Woodland Project £	Wild Youth £	Cresi Fund £	Habitat Project £	Million Trees £	Total 2024 £	Total 2023 £
Charitable activities										
Performance related grants	162,047	15,011	17,359	55,212	134,156	-	-	31,000	414,785	430,087
Other income	31,102	6,863	-	-	-	-	5,795	-	43,760	36,046
	<u>193,149</u>	<u>21,874</u>	<u>17,359</u>	<u>55,212</u>	<u>134,156</u>	<u>-</u>	<u>5,795</u>	<u>31,000</u>	<u>458,545</u>	<u>466,133</u>
Analysis by fund										
Unrestricted funds	193,149	-	-	-	-	-	-	-	193,149	
Restricted funds	-	21,874	17,359	55,212	134,156	-	5,795	31,000	265,396	
	<u>193,149</u>	<u>21,874</u>	<u>17,359</u>	<u>55,212</u>	<u>134,156</u>	<u>-</u>	<u>5,795</u>	<u>31,000</u>	<u>458,545</u>	
For the year ended 31 March 2023										
Unrestricted funds	178,932	-	-	-	-	-	-	-	178,932	
Restricted funds	-	15,799	-	50,020	137,220	50,000	25,162	9,000	287,201	
	<u>178,932</u>	<u>15,799</u>	<u>-</u>	<u>50,020</u>	<u>137,220</u>	<u>50,000</u>	<u>25,162</u>	<u>9,000</u>	<u>466,133</u>	

Belfast Hills Partnership Trust

Notes to the financial statements
for the year ended 31 March 2024

..... continued

Performance related grants

	Belfast Hills Partnership Scheme	New to Nature	Woodland Project	Wild Youth	Cresi Fund	Habitat Project	Million Trees	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£
NIEA	89,899	-	-	-	-	-	-	89,899	96,975
NL Heritage Fund	-	-	-	-	-	-	-	-	50,000
NL Community Fund	-	-	-	120,396	-	-	-	120,396	135,420
Antrim BC	11,865	2,778	-	-	-	-	-	14,643	14,643
Belfast CC	28,720	8,180	-	-	-	-	31,000	67,900	45,900
Lisburn CC	11,918	4,053	-	-	-	-	-	15,971	15,971
Groundwork	-	-	-	-	17,359	-	-	17,359	-
BHSCT	17,268	-	-	-	-	-	-	17,268	16,730
Whitemountain Quarries	-	-	-	11,250	-	-	-	11,250	-
Woodland Trust	-	-	50,710	-	-	-	-	50,710	50,000
Contract Income	2,377	-	4,502	2,510	-	-	-	9,389	4,448
	<u>162,047</u>	<u>15,011</u>	<u>55,212</u>	<u>134,156</u>	<u>-</u>	<u>-</u>	<u>31,000</u>	<u>414,785</u>	<u>430,087</u>

Belfast Hills Partnership Trust

Notes to the financial statements
for the year ended 31 March 2024

..... continued

4.	Belfast Hills Partnership Project	Landscape Future Scheme	Our Bright Future	Bright Future Conference	Wildfire Project	Woodland Project	Wild Youth	Wildfire Connection Project	Crest Fund	Habitat Project	Million Trees	New To Nature	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Contract work	946	-	-	4,822	60,863	-	-	-	-	-	-	66,631	82,103
		<u>946</u>	<u>-</u>	<u>-</u>	<u>4,822</u>	<u>60,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,631</u>	<u>82,103</u>
	Share of support costs	182,617	42,539	3,984	46,065	74,846	4,692	28,480	5,795	19,688	19,688	19,193	427,899	371,303
		<u>183,563</u>	<u>42,539</u>	<u>3,984</u>	<u>50,887</u>	<u>135,709</u>	<u>4,692</u>	<u>28,480</u>	<u>5,795</u>	<u>19,688</u>	<u>19,688</u>	<u>19,193</u>	<u>494,530</u>	<u>453,406</u>
	Analysis by fund													
	Unrestricted funds	183,563	-	-	-	-	-	-	-	-	-	-	183,563	
	Restricted funds	-	42,539	3,984	50,887	135,709	4,692	28,480	5,795	19,688	19,688	19,193	310,967	
		<u>183,563</u>	<u>42,539</u>	<u>3,984</u>	<u>50,887</u>	<u>135,709</u>	<u>4,692</u>	<u>28,480</u>	<u>5,795</u>	<u>19,688</u>	<u>19,688</u>	<u>19,193</u>	<u>494,530</u>	

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

For the year ended 31 March 2023

	£	£	£	£	£	£	£	£	£	£	£	£
	Project	Scheme	Woodland Project	Wild Youth	Wildfire Connection Project	Cresi Fund	Habitat Project	Million Trees	Ash Dieback	Total	2023	£
Unrestricted funds	184,257	-	-	-	-	-	-	-	-	184,257		
Restricted funds	-	45,909	47,040	123,375	297	20,262	21,954	6,779	3,533	269,149		
	<u>184,257</u>	<u>45,909</u>	<u>47,040</u>	<u>123,375</u>	<u>297</u>	<u>20,262</u>	<u>21,954</u>	<u>6,779</u>	<u>3,533</u>	<u>453,406</u>		
												<u>£</u>

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

5. Support costs	2024	2023
	£	£
Staff costs	339,842	302,917
Depreciation	3,112	1,772
Rent	29,291	27,040
Insurance	3,462	2,701
Seminars & events	9,317	3,738
Postage & stationery	1,247	1,267
Programme materials	19,048	13,443
Telephone & internet	2,078	1,395
IT costs	4,395	4,131
Travel and subsistence	3,536	3,486
Van costs	2,305	1,678
Consultancy costs	-	880
Independent examination	2,053	1,944
Bank fees	500	510
Tools & clothing	2,788	2,234
Subscriptions	1,119	1,108
Recruitment and volunteer costs	1,878	2,394
Future development fund project costs	1,928	2,140
Prior year adjustment	-	(3,475)
	<u>427,899</u>	<u>371,303</u>

6. Trustees

None of the trustees (or any person connected with them) received any remuneration or benefits from the charity during the year.

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

7. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	9,416	13,770	23,186
Additions	8,631	-	8,631
At 31 March 2024	<u>18,047</u>	<u>13,770</u>	<u>31,817</u>
Depreciation			
At 1 April 2023	3,284	13,291	16,575
Charge for the year	2,953	160	3,113
At 31 March 2024	<u>6,237</u>	<u>13,451</u>	<u>19,688</u>
Net book values			
At 31 March 2024	<u>11,810</u>	<u>319</u>	<u>12,129</u>
At 31 March 2023	<u>6,132</u>	<u>479</u>	<u>6,611</u>

8. Pension costs

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company.

9. Debtors	2024 £	2023 £
Accrued income	21,560	97,553
Prepayments	3,273	5,997
	<u>24,833</u>	<u>103,550</u>

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

10. Creditors: amounts falling due within one year	2024 £	2023 £
Deferred Income	-	5,000
Trade creditors and accruals	31,282	22,654
	<u>31,282</u>	<u>27,654</u>

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

11. Restricted funds	Balance at 1 April £	Transfer to Unrestricted Reserve £	Incoming resources £	Resources expended £	Balance at 31 March £
LPS	340,092	-	21,874	(42,539)	319,427
OBF	3,984	-	-	(3,984)	-
WCP	4,692	-	-	(4,692)	-
Woodland Project	13,225	-	55,212	(50,887)	17,550
New to Nature	-	-	17,359	(19,193)	(1,834)
Wild Youth	31,241	-	134,156	(135,709)	29,688
CRESI Fund	29,738	-	-	(28,480)	1,258
Habitat Connectivity Project	3,209	(3,209)	5,795	(5,795)	-
Million Trees Project	2,221	-	31,000	(19,688)	13,533
	<u>428,402</u>	<u>(3,209)</u>	<u>265,396</u>	<u>(310,967)</u>	<u>379,622</u>

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Our Bright Future project has now been completed whereby the balance of £3019 has been transferred to the Landscape Partnership Scheme to complete similar activities. The remaining balance of £965 was project expenditure included under additions to office equipment and as such transferred to Unrestricted Income.

In addition to project expenditure as detailed above a further sum of £2174 is included under additions to office equipment as per note 7 (fixed assets). This has been funded by the National Lottery Community Fund.

In addition to project expenditure as detailed above a further sum of £440 is included under additions to office equipment as per note 7 (fixed assets). This has been funded by the Landscape Partnership Scheme.

Wildlife Connections Project has now been completed whereby the balance of £4692 has been transferred to the Habitat Connectivity Project to provide match funding for the completion of the project.

In addition to project expenditure as detailed above a further sum of £2381 is included under additions to office equipment as per note 7 (fixed assets). This was funded through the Challenge Fund and the balance of additions (£3209) moved to Unrestricted Income on completion of the project.

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2024**

..... continued

In addition to project expenditure as detailed above a further sum of £1055 is included under office equipment as per note 7 (fixed assets). This has been funded through the Million Trees Project (Belfast City Council).

12. Unrestricted funds	Balance at 1 April 2023 £	Transfer from Restricted Reserve £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Belfast Hills General Fund	112,082	3,209	187,324	(181,636)	120,979
Future Development	14,121	-	5,825	(1,927)	18,019
	<u>126,203</u>	<u>3,209</u>	<u>193,149</u>	<u>(183,563)</u>	<u>138,998</u>
	<u><u>126,203</u></u>	<u><u>3,209</u></u>	<u><u>193,149</u></u>	<u><u>(183,563)</u></u>	<u><u>138,998</u></u>

It was decided during the year ended 31st March 2020 to set up a designated fund within the unrestricted reserves called the Future Development Fund. The intention is to build this fund for specific future expenditure.

13. Related party transactions

There were no disclosable related party transactions during the year.