

Belfast Hills Partnership Trust

Northern Ireland · Charity number 100859

Details

Status	Received
Registered	2014-11-03
Register	View on the Charity Commission for Northern Ireland register

Contact

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BT17 0XS

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Email info@belfasthills.org

Website www.belfasthills.org

Activities

Purposes: The company's 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 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 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

What the charity does: The advancement of environmental protection or improvement

How the charity works: Environment/sustainable development/conservation,Heritage/historical,Rural development,Sport/recreation,Urban development

Who the charity helps: General public,Voluntary and community sector,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£625,446	£537,515	£-25,602	13

Trustees

Name	Role	Appointed
David Flinn		
Mr Aidan Crean		
Mr Alan Mcfarland		
Mr Andrew Mcauley		
Mr Cormac Hamill		
Mr Craig Chisholm		
Mr Eamonn Mclaughlin		
Mr Ian Mccurley		
Mr Martin Cunningham		
Mr Neale Fraser		
Mr Niall Enright		
Mr Peter Mccloskey		
Mr Russell Drew		
Mr Samuel Nelson		
Mrs Claire George		
Ms Maria Morgan		

Accounts

Registration number NI053189

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

Annual report and financial statements

for the year ended 31 March 2025

Belfast Hills Partnership Trust

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Belfast Hills Partnership Trust
Trustees Report
for the year ended 31 March 2025

The Trustees present their report with the audited financial statements for the year ended 31 March 2025. 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 Chisholm

Mr A Crean

Mr E Cunningham

Mr M Donnelly

Mr R Drew

Mr N Enright

Ms J Ferguson

Mr D Flinn

Mr N Fraser

Mr C Hamill

Mr A McAuley

Mr I McCurley

Mr A McFarland

Ms M Morgan

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 2025

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 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

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 2025

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 2025

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 2024-25 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 Breedon 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
- Growing Up Healthy funded by GroundsWell QUB and the West Belfast GP Federation

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. 642 days of volunteering time were gained, an equivalent of £64,100 value was gained. This included 95 new recruits along with a team of about 30 regular volunteers. 158 volunteers and members of the public were also trained in topics such as tree, wildflower, butterfly, moths and bee ID, along with badger, bat and reptile survey 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 2025

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 2024-25 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 44,500 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 8 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, skylarks, meadow pipits 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 - heritage events/talks included as part of the annual events programme

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

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2025

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 489 (11-25yr olds), 83% of these young people are from deprived areas. Our Primary School Growing Up Healthy programme worked with 356 young people for a 6week period
- Staff involved in the Community group 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 87,931 represents a decrease in restricted funds of -42,528 and increase in unrestricted reserves of £130,459. Restricted reserves total £337,094, while our unrestricted reserves which stands at £269,457. Total funds are now £606,551.

Belfast Hills Partnership Trust
Trustees Report
for the year ended 31 March 2025

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 £230,612.02. Unrestricted reserves held at 31 March 2025 were £269,457, equivalent to just over 6 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 (1 April 2024 - 31 March 2028), Belfast City Council, Lisburn and Castlereagh City Council and Antrim and Newtownabbey Borough Council (Councils fund on an rolling basis) plus the National Lottery Community Fund which funds the Wild Youth Project (1 Jan 2022 - 28 Feb 2026). Wild Youth also receives match funding from the Breedon Group.

At the end of the financial year the letter of offer from NIEA was renegotiated hence the increase in income reported on page 12.

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 Dec 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. Additional funding from NIEA for the period 2024-2028 will help counter this.

Increased funding from ANBC and LCCC Councils was also secured, while BCC provided a one-off hardship funding only.

Belfast Hills Partnership Trust
Trustees Report
for the year ended 31 March 2025

Risk factors

The BHP Risk Register continues to be a key document for mitigating risk, with increased costs, loss of personnel and interest group conflict being key threats. The increase in funding and associated staff pay review will help reduce risk levels.

Funding being withdrawn or coming to an end is a risk for all grant funded organisations, hence the need for a healthy reserve.

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 ongoing 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.

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 2025

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. Members can also be co-opted by the Board to meet a particular expertise.

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 remuneration and travel expenses 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 (FASC). Within this financial year staff wages were aligned to the NICS pay scale and backdated to 1 April 2024 as agreed with NIEA and approved by the board.

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 2025

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 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 2nd October 2025

Trustee

Belfast Hills Partnership Trust

Independent auditors' report to the members of Belfast Hills Partnership Trust

Opinion

We have audited the financial statements of Belfast Hills Partnership Trust for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including 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).

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 2025 and of its incoming resources and application of resources, 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 charity 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditors report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Belfast Hills Partnership Trust

Independent auditors' report to the members of Belfast Hills Partnership Trust continued

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; and
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' Responsibilities, the trustees, who are also the Directors of the charity for the purpose of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Belfast Hills Partnership Trust

Extent to which the audit was capable of detecting irregularities, including fraud

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 identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included: inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charities regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

Belfast Hills Partnership Trust

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: [http://www.frc.org.uk/auditors responsibilities](http://www.frc.org.uk/auditors%20responsibilities). This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Richard McClay FCA (Senior Statutory Auditor)
For and on behalf of McCreery Turkington Stockman LTD
Chartered Accountants
Registered Auditors
1 Lanyon Quay
Belfast
BT1 3LG

2 October 2025

Belfast Hills Partnership Trust

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total	Total
		2025	2025	2025	2024
Income from:	Notes	£	£	£	£
Charitable activities	3	348,714	276,732	625,446	458,545
Total incoming resources		<u>348,714</u>	<u>276,732</u>	<u>625,446</u>	<u>458,545</u>
Expenditure on:					
Charitable activities	4	(218,697)	(318,818)	(537,515)	(494,530)
Total resources expended		<u>(218,697)</u>	<u>(318,818)</u>	<u>(537,515)</u>	<u>(494,530)</u>
Transfer between reserves		442	(442)	-	-
Net movement on funds		<u>130,459</u>	<u>(42,528)</u>	<u>87,931</u>	<u>(35,985)</u>
Fund balances brought forward		138,998	379,622	518,620	554,605
Fund balances carried forward		<u>269,457</u>	<u>337,094</u>	<u>606,551</u>	<u>518,620</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 18 to 29 form an integral part of these financial statements.

Belfast Hills Partnership Trust

Balance sheet as at 31 March 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7		10,237		12,129
Current assets					
Debtors	9	198,534		24,833	
Cash at bank and in hand		423,382		512,940	
		<u>621,916</u>		<u>537,773</u>	
Creditors: amounts falling due within one year	10	<u>(25,602)</u>		<u>(31,282)</u>	
Net current assets			596,314		506,491
Net assets			<u>606,551</u>		<u>518,620</u>
Capital and reserves					
Restricted funds	11		337,094		379,622
Unrestricted funds	12		269,457		138,998
Total funds			<u>606,551</u>		<u>518,620</u>

The financial statements were approved by the Trustees on 2 October 2025 and signed and approved for issue on its behalf by

Trustee

Trustee

The notes on pages 18 to 29 form an integral part of these financial statements.

Belfast Hills Partnership Trust

Cash flow statement for the year ended 31 March 2025

	2025 £	2024 £
Cash generated from operations		
Net income / (expenditure) for the year	87,931	(35,985)
Depreciation	2,612	3,112
(Increase) in debtors	(173,701)	78,717
(Decrease) in creditors	(5,680)	3,629
Investment income recognised in statement of financial activities	-	-
Net cash outflow from operating activities	<u>(88,838)</u>	<u>49,473</u>
Cash flow statement		
Net cash outflow from operating activities	(88,838)	49,473
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(720)	(8,631)
Decrease in cash in the year	<u>(89,558)</u>	<u>40,842</u>
Reconciliation of net cash flow to movement in net funds		
Decrease in cash in the year	(89,558)	40,842
Cash and cash equivalents at 1 April 2024	512,940	472,098
Cash and cash equivalents at 31 March 2025	<u>423,382</u>	<u>512,940</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2025

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 2025

..... 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 2025

..... 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 2025

..... 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 2025**

..... continued

2. Employees

Number of employees	2025	2024
The average monthly numbers of employees during the year was		
Administration	<u>14</u>	<u>14</u>
Employment costs	2025	2024
	£	£
Wages, social security and pension costs	332,850	301,215
Employers national insurance	24,797	20,851
Employers pension costs	<u>19,199</u>	<u>17,776</u>
	<u>376,846</u>	<u>339,842</u>

There were no employees earning over £60,000 in the two years ended 31 March 2025.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2025

..... continued

3.	Belfast Hills Partnership Project	Landscape Partnership Scheme	New to Nature	Woodland Project	Wild Youth	Cresi Fund	Million Trees	Jobstart	Growing Healthy	Colin Pond	Take 5 Steps	Habitat Project	Total 2025	Total 2024
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Charitable activities														
Performance related grants	336,958	15,011	3,540	23,693	137,882	43,263	20,000	-	9,849	8,493	2,000	-	600,689	414,785
Other income	11,756	4,037	-	-	-	-	-	8,964	-	-	-	-	24,757	43,760
	<u>348,714</u>	<u>19,048</u>	<u>3,540</u>	<u>23,693</u>	<u>137,882</u>	<u>43,263</u>	<u>20,000</u>	<u>8,964</u>	<u>9,849</u>	<u>8,493</u>	<u>2,000</u>	<u>-</u>	<u>625,446</u>	<u>458,545</u>
Analysis by fund														
Unrestricted funds	348,714	-	-	-	-	-	-	-	-	-	-	-	348,714	
Restricted funds	-	19,048	3,540	23,693	137,882	43,263	20,000	8,964	9,849	8,493	2,000	-	276,732	
	<u>348,714</u>	<u>19,048</u>	<u>3,540</u>	<u>23,693</u>	<u>137,882</u>	<u>43,263</u>	<u>20,000</u>	<u>8,964</u>	<u>9,849</u>	<u>8,493</u>	<u>2,000</u>	<u>-</u>	<u>625,446</u>	
For the year ended 31 March 2024														
Unrestricted funds	193,149	-	-	-	-	-	-	-	-	-	-	-		193,149
Restricted funds	-	21,874	17,359	55,212	134,156	-	31,000	-	-	-	-	5,795		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>31,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,795</u>		<u>458,545</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2025

..... continued

Performance related grants

	Belfast Hills Partnership Project	Landscape Partnership Scheme	New to Nature	Woodland Project	Wild Youth	Cresi Fund	Million Trees	Growing Healthy	Colin Pond	Take 5 Steps	Total 2025	Total 2024
	£	£	£	£	£	£	£	£	£	£	£	£
NIEA	245,684	-	-	-	-	-	-	-	-	-	245,684	89,899
NL Community Fund	-	-	-	-	125,732	-	-	-	-	-	125,732	120,396
Antrim BC	16,258	2,778	-	-	-	-	-	-	-	-	19,036	14,643
Belfast CC	39,790	8,180	-	-	-	-	20,000	-	-	2,000	69,970	67,900
Lisburn CC	16,717	4,053	-	-	-	-	-	-	-	-	20,770	15,971
Groundwork	-	-	3,540	-	-	-	-	-	-	-	3,540	17,359
BHSCT	18,509	-	-	-	-	-	-	-	-	-	18,509	17,268
Whitemountain Quarries	-	-	-	-	11,250	-	-	-	-	-	11,250	11,250
NL Heritage Fund	-	-	-	-	-	43,263	-	-	-	-	43,263	-
Woodland Trust	-	-	-	19,472	-	-	-	-	-	-	19,472	50,710
Groundswell	-	-	-	-	-	-	-	5,849	-	-	5,849	-
West Belfast GP's	-	-	-	-	-	-	-	4,000	-	-	4,000	-
Contract Income	-	-	-	4,221	900	-	-	-	8,493	-	13,614	9,389
	<u>336,958</u>	<u>15,011</u>	<u>3,540</u>	<u>23,693</u>	<u>137,882</u>	<u>43,263</u>	<u>20,000</u>	<u>9,849</u>	<u>8,493</u>	<u>2,000</u>	<u>600,689</u>	<u>414,785</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2025

..... continued

4.	Belfast Hills Partnership Project	Landscape Partnership Scheme	Colin Pond	Jobstart	Woodland Project	Wild Youth	Growing Up Healthy	Cresi Fund	Black Mountain	Million Trees	New To Nature	Total 2025	Total 2024
	£	£	£	£	£	£	£	£	£	£	£	£	£
Charitable activities													
Contract work	-	355	7,724	-	3,920	63,620	-	-	12,193	-	-	87,812	66,631
	-	355	7,724	-	3,920	63,620	-	-	12,193	-	-	87,812	66,631
Share of support costs													
	218,697	47,829	137	8,522	37,794	71,196	16,119	30,706	-	17,615	1,088	449,703	427,899
	218,697	48,184	7,861	8,522	41,714	134,816	16,119	30,706	12,193	17,615	1,088	537,515	494,530
Analysis by fund													
Unrestricted funds	218,697	-	-	-	-	-	-	-	-	-	-	218,697	
Restricted funds	-	48,184	7,861	8,522	41,714	134,816	16,119	30,706	12,193	17,615	1,088	318,818	
	218,697	48,184	7,861	8,522	41,714	134,816	16,119	30,706	12,193	17,615	1,088	537,515	

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2025**

..... continued

For the year ended 31 March 2024

	Belfast Hills Partnership Project	Landscape Partnership Scheme	Woodland Project	Wild Youth	Wildfire Connection Project	Cresi Fund	Habitat Project	Million Trees	New to Nature	Our Bright Future	Total 2024
	£	£	£	£	£	£	£	£	£	£	£
Unrestricted funds	183,563	-	-	-	-	-	-	-	-	-	183,563
Restricted funds	-	42,539	50,887	135,709	4,692	28,480	5,795	19,688	19,193	3,984	310,967
	<u>183,563</u>	<u>42,539</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>19,193</u>	<u>3,984</u>	<u>494,530</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2025

..... continued

5.	Support costs	2025	2024
		£	£
	Staff costs	376,846	339,842
	Depreciation	2,612	3,112
	Rent	32,317	29,291
	Insurance	4,197	3,462
	Seminars & events	7,221	9,317
	Postage & stationery	1,661	1,247
	Programme materials	5,638	19,048
	Telephone & internet	1,277	2,078
	IT costs	4,445	4,395
	Travel and subsistence	3,150	3,536
	Van costs	1,983	2,305
	Independent examination	2,434	2,053
	Bank fees	541	500
	Tools & clothing	2,431	2,788
	Subscriptions	1,171	1,119
	Recruitment and volunteer costs	976	1,878
	Future development fund project costs	803	1,928
		<u>449,703</u>	<u>427,899</u>

6. Trustees

Apart from the amount listed below, none of the trustees (or any person connected with them) received any remuneration or benefits from the charity during the year.

Mr A Crean - £1280

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2025

..... continued

7. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	18,047	13,770	31,817
Additions	720	-	720
At 31 March 2025	18,767	13,770	32,537
Depreciation			
At 1 April 2024	6,237	13,451	19,688
Charge for the year	2,506	106	2,612
At 31 March 2025	8,743	13,557	22,300
Net book values			
At 31 March 2025	10,024	213	10,237
At 31 March 2024	11,810	319	12,129

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	2025 £	2024 £
Accrued income	194,895	21,560
Prepayments	3,639	3,273
	198,534	24,833
10. Creditors: amounts falling due within one year	2025 £	2024 £
Trade creditors and accruals	25,602	31,282

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2025

..... continued

11. Restricted funds	Balance at 1 April	Transfer to Unrestricted Reserve	Incoming resources	Resources expended	Balance at 31 March
	£	£	£	£	£
LPS	319,427	-	19,048	(48,184)	290,291
Colin Pond	-	-	8,493	(7,861)	632
Growing Up Healthy	-	-	9,849	(16,119)	(6,270)
Woodland Project	17,550	-	23,693	(41,714)	(471)
New to Nature	(1,834)	-	3,540	(1,089)	617
Wild Youth	29,688	-	137,882	(134,816)	32,754
CRESI Fund	1,258	-	43,263	(30,706)	13,815
Jobstart	-	(442)	8,964	(8,522)	-
Million Trees Project	13,533	-	20,000	(17,615)	15,918
Take 5 Steps	-	-	2,000	-	2,000
Black Mountain Biodiversity Project	-	-	-	(12,192)	(12,192)
	<u>379,622</u>	<u>(442)</u>	<u>276,732</u>	<u>318,818</u>	<u>337,094</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:

12. Unrestricted funds	Balance at 1 April 2024	Transfer from Restricted Reserve	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£
Belfast Hills General Fund	120,979	442	348,714	(217,894)	252,241
Future Development	18,019	-	-	(803)	17,216
	<u>138,998</u>	<u>442</u>	<u>348,714</u>	<u>(218,697)</u>	<u>269,457</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.

Accounts

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 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

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 Breedon 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 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

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>138,998</u>	<u>379,622</u>	<u>518,620</u>	<u>554,605</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			506,491		547,994
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

Trustee

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 £	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 Project	Landscape 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>17,359</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 Partnership Scheme	Our Bright Future	Wildfire Conference	Woodland Project	Wild Youth	Wildfire Connection Project	Cresi Fund	Habitat Project	Million Trees	New To Nature	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£	£	£	£	£
Charitable activities													
Contract work	946	-	-	-	4,822	60,863	-	-	-	-	-	66,631	82,103
	<u>946</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,822</u>	<u>60,863</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	19,193	427,899	371,303
	<u>183,563</u>	<u>42,539</u>	<u>3,984</u>	<u>-</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>19,193</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	19,193	310,967	
	<u>183,563</u>	<u>42,539</u>	<u>3,984</u>	<u>-</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>19,193</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

	Belfast Hills Partnership Project	Landscape Partnership 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>

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	18,047	13,770	31,817
Depreciation			
At 1 April 2023	3,284	13,291	16,575
Charge for the year	2,953	160	3,113
At 31 March 2024	6,237	13,451	19,688
Net book values			
At 31 March 2024	11,810	319	12,129
At 31 March 2023	6,132	479	6,611

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
	24,833	103,550

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>

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.

Belfast Hills Partnership Trust

Northern Ireland - Charity number 100859

Annual report



ANNUAL REPORT



April 2023 - March 2024

Partnership Directors

as at 31/03/2024

The Directors on the Board & the bodies to which they belong are as follows:

Independent Chair

David Flinn

Community / Users

Communities

Aidan Crean (Friends of Falls Park)

Niall Enright (Upper Springfield Development Trust)

Recreation Groups

Alan McFarland - co-opted (NI Sports Forum)

Local Conservation Groups

Cormac Hamill (Cave Hill Conservation Campaign)

Maria Morgan (Ligoniel Improvement Association)

Landowning / Management

Farmers

Eugene Cunningham (Ulster Farmers Union)

Neale Fraser (Ulster Farmers Union)

Local Economic

Russell Drew (Belfast Hills Waste Management Operators)

Quarries

Craig Chisholm (Mineral Products Association NI)

Nature Conservation

Jenny Ferguson (National Trust)

Statutory

Cllr. Andrew McAuley (Antrim & Newtownabbey Borough Council)

Cllr. Micheal Donnelly (Belfast City Council)



Company Information

as at 31/03/2024



Directors

C Chisholm
A Crean
E Cunningham
M Donnelly
R Drew
N Enright
J Ferguson
D Flinn
N Fraser
C Hamill
A McAuley
A McFarland
M Morgan

Independent Chair & Director

D Flinn

Company Secretary

L Pinkerton

Treasurer

P McCloskey - co-opted

Company Number

NI053189

Charity Ref Numbers

XR70288 NIC100859

Auditors

MTS Accountants
1 Lanyon Quay
Belfast
BT1 3LG

Bankers

First Trust Bank
35 University Road
Belfast
BT 7 1ND

Solicitors

Cleaver Fulton Rankin
50 Bedford Street
Belfast
BT2 7FW



Partnership Staff

as of 31/03/2024

Dr Jim Bradley, *Partnership Manager*

Dr Lizzy Pinkerton, *Scheme Manager*

Michelle McClafferty, *Administrative & Finance Manager (PT)*

Sara McCloskey, *Administrative Officer (PT)*

Judy Meharg, *Hills Project Officer (PT)*

Laura Shiels, *Woodland Officer*

Aodhan O'Kane, *Environmental Outreach Officer*

Elaine Armstrong, *Marketing Officer*

Patricia Deeney, *Conservation Officer (PT)*

Geoff Newell, *Conservation Officer (PT)*

Siobhan Thompson, *Conservation Officer (PT)*

Silvia Galli, *Wild Youth Officer (PT)*

Polly Garnett, *New to Nature Engagement Assistant (PT)*

Aaron Kelly, *Woodland Engagement & Volunteer Assistant (PT)*

Lisa Critchley, *Woodland Officer (left 12.04.23)*

Stephen Johnston, *Connectivity Officer (left 31.05.23)*

Clare Jones, *Scheme Manager (left 31.05.23)*

Kevin Moseley, *Group Facilitator (PT) (left 06.02.24)*



Chair's Report

This year has seen a lot of BHP team changes along with preparation for Jim Bradley's retirement and seeking a successor for the role of Partnership Manager. Despite all these changes a lot of great work has been undertaken by the Partnership over the past year.

One of the projects I would like to highlight is the Habitat Connectivity Project. This enabled us to use GIS mapping to examine the existing key habitats within the Belfast Hills and map areas to focus new habitat creation works which enable the creation of nature recovery networks (corridors for wildlife to safely move along).

Our woodland work continues to be very successful with 44,642 trees planted in the wider Belfast Hills area this season alone. This has involved the efforts of various volunteers, school groups, community groups and local landowners/businesses. Our Tree Nursery has continued to flourish, with twelve different species of native trees and shrubs along with thirteen species of wildflowers being propagated and planted in the hills. The Woodland Project is delivered thanks to partnership working and financial support from the Woodland Trust NI and Belfast City Council's One Million Trees programme, along with the hard work of our volunteers.

The BHP team continue to work with our various partners (especially local farmers and community groups along with the PSNI and UFU) on issues such as illegal dumping, scrambling and other forms of anti-social behaviour. Our camera surveillance resulted in the conviction of one fly-tipper in this season, and undoubtedly deterred many more.

A new partnership this year was with the West Belfast GP Federation who approached BHP about running a social prescribing walking programme, whereby they encouraged their patients to join BHP employees on a weekly walk to improve their health and wellbeing. The feedback from this programme was overwhelmingly positive and we hope to work with the GP Federation again in the future.

An ongoing highlight is the contact with the Belfast Health Trust, working with adults with learning difficulties - undertaking both regular walks and

talks. The enthusiasm of these clients along with their support staff make this a very rewarding programme for everyone involved.

I want to take this opportunity to express many thanks to you, the members - farmers, community groups, statutory organisations, commercial organisations and NGOs - for your work in guiding us through a busy year and also our employees who again have managed to deliver across such a wide range of projects and targets. I would like to in particular thank those that have left the Partnership, namely our past Board Observer Elaine Upton and our employees Clare Jones, Stephen Johnston and Kevin Moseley who left for pastures new. We wish them all every success in the future.

David Flinn

Chairperson, Belfast Hills Partnership



Manager's Report

This year has not just been busy for the Belfast Hills Partnership team, but also for our partner organisations in the hills. We have been delighted to support the National Trust as they purchased new lands at Glencairn, which will provide exciting new access opportunities for the residents of Belfast and beyond when open to the public. The National Trust also secured funding from the NLHF for improvements to their Divis and Black Mountain site (BHP employees have been involved with the advisory boards for this work). The BHP team have also supported the Upper Springfield Development Trust in their Black Mountain pathway project and Ligoniel Improvement Association as they acquired new land for biodiversity. In order to help facilitate the various developments with the Belfast Hills area a 'Senior Managers Project Development Group' was set up in February 2024.

Our conservation team have been very hard at work, with new ambitious targets set as part of DAERA's Environmental Fund 2023-2028, which was secured in June 2023. This new funding provides significant financial security for the organisation over the coming years.

Our 'Wild Youth' programme continues to successfully engage with local young people (with a particular focus on people from deprived backgrounds). Taking them out into the Belfast

Hills, helping them connect to nature, increasing their health and wellbeing through the '5 Ways to Wellbeing' framework. This work was also supported by our 'New to Nature Trainee' (a traineeship programme funded through Groundwork), providing a great boost to the employees and young people alike.

Another boost to BHP employees has been the presence of a full time Marketing Officer since July 2022. This has resulted not only in a Marketing Plan for the organisation, but someone to really drive the various social media platforms of the organisation - seeing an overall increase of followers from 9,743 to 13,749. It has enabled various campaigns to occur, focusing on how to behave in the hills, as well as a 'Hidden Heritage of the Hills' series to educate and excite people about the rich heritage of the Belfast Hills. We even had a video of foxes on Cave Hill go viral!

On an operational level we also made great strides - installing a new digital phone system, upgrading the Wi-Fi, overhauling the IT system so the server can be accessed remotely and passing Cyber Essentials Plus (an accreditation that checks the robustness of your IT systems). The BHP website is also in the process of being updated. These steps, although time consuming, have enabled us to operate more efficiently.

As always, a special word of thanks must go to our loyal team of volunteers who together have provided 3,619 hours of work, tackling a wide range of tasks from tree planting and biodiversity surveys to path clearing and litter collection. Without them we would not be able to have such a massive positive impact on the hills area!

The next few years will no doubt bring about a wide range of changes and challenges, but I believe that by working together - employees, volunteers and partners - we can continue to care for the Belfast Hills, their wildlife and people.

Lizzy Pinkerton

Manager, Belfast Hills Partnership



BHP Income & Expenditure

2023 - 2024

	2023-2024 £	2022-2023 £
Gross Income	461,754	466,133
Gross Expenditure	497,739	453,406
Surplus (Deficit)	(-35,985)	12,727
Total year end reserves	518,620	554,605

* This summary is based on the Independent Assessment for 2023-2024 carried out by MTS Accountants. (See full Assessment for details)



Improving

Making positive change on the ground

Woodland Creation: 44,642 trees planted (includes 20.7ha of new native woodland, 1,527m of hedgerow). 0.53ha of woodland restored. This work is supported by Belfast City Council's One Million Trees scheme and The Woodland Trust Northern Ireland

One Million Trees: 10 community planting events, 11 woodland workshops, six woodland walks. Two tree giveaways (200 trees given). Directly engaged with 1,228 members of the local community (not including BHP Volunteers). Engaged with 14 school groups through tree planting or Forest in a Box and 13 Hills farmers/landowners

Wildflowers: Propagation in the BHP Tree Nursery. Over 400 wildflower plugs planted at Cave Hill, Falls Park, Colin Glen, Glencairn Park and Old Colin Wood

Invasive Species: Controlled or removed at least seven invasive species including Japanese Knotweed, Giant Hogweed, Himalayan Balsam, Pheasant Berry, Laurel, Salmonberry, Canadian Pondweed and Snowberry at ten sites

Tree Nursery: With the help of the volunteers we collected & propagated roughly 1,300 tree saplings for planting across 24 different sites. Tree species included hazel, rowan, crab apples, willow, hawthorn, oak, field maple, elm, dog rose, guelder rose, spindle and elder

Path maintenance: Volunteers carried out significant path restoration projects at Hazelwood (behind Belfast Zoo) and at Old Colin Wood. Volunteers also cleared vegetation from paths on Cave Hill, Upper & Lower Colin Glen, Colin Allotments & Ligoniel

Litter lifts & river cleans: Conducted at Carrs Glen, Glencairn, Forthriver, Glas na Braden Glen, Ligoniel Park & Dams, Colin Glen, Old Colin Wood, Ballygomartin Rd, Valley Park and Carnmoney Hill

Fly-tipping: Cameras re-installed on the Ballycolin, Ballyhill & Ballygomartin Roads plus new remote cameras installed at three different locations. Evidence gathered in fly-tipping surveys & reports was passed on to partner Councils for enforcement



Volunteers completed historic path restoration of the Hazelwood path, dating from the early 1900s



Involving

Getting people involved in managing their places

We have engaged directly with a wide range of people to ensure they appreciate, use or help to manage areas in the Hills:

Field Volunteering: 517 full days of volunteering time were gained, an equivalent of £25,825 value was gained. This included 52 new recruits along with a core group of about 30 regular volunteers

Trainee Rangers: 15 young people took part in a 15 week training programme to introduce them to careers in the Environmental Sector. Through this they gained Lantra accreditation, John Muir Explorer Award and the Silver Wild Youth Award

Health: Series of 32 Zoom Wildlife talks and 59 short walks in more local areas, for over 600 adults with learning difficulties, plus other one-off walks for groups

Training: Trained 316 volunteers & members of the public in topics such as tree, fungi, wildflower, moths, butterfly and bee identification, badger, bat and habitat surveying, hedgelaying workshops, bird ID and survey training, seed ID and collection training

**An equivalent value
of £25,825
gained by
dedicated volunteer
work**





Learning

Gathering & spreading info to help engage people & make changes

Young People: 408 11-25 year olds were directly involved with our Wild Youth Scheme. 50% of these young people have participated on a regular basis (three or more sessions). 63% of these young people are from deprived areas. 182 awards were given to young people participating in long-term engagement

Events Programme: We held 16 public events. All events were fully booked, however a number of "no shows" occurred

Online info & campaigns: Over 24k sessions (N.B. stats missing for March-May due to Google Analytics switchover) on our website. 13.7k combined followers across social media platforms

Mapping Wildfires: There were only two wildfires of sufficient size to be mapped in 2023-24; Cave Hill and Divis

Biodiversity Surveys: Our ongoing biodiversity surveys generally showed steady population figures for most key species and habitats. Surveys included badgers, bats, newts, pine martens, riverfly, meadow pipits & skylarks, butterflies, moths and lizards

Fixed Point Photography: We completed four seasons of Fixed Point Photography visits, taking repeat images from six locations to record long term changes & impacts



408 young people were involved with the Wild Youth project



Planning

Working out how best to manage the hills in future

As well as producing and carrying out our more general strategic plans, we have taken part or assisted in forward planning in the following ways:

Local Development Plans: We have been monitoring the ongoing council development plans and assisted planning staff in their reviews of designated sites and access points

Planning Proposals: We looked at 12 applications relating to the Belfast Hills area and responded to 10 of these

BHP Strategic Planning: BHP was awarded funding from NIEA's Environment Fund from 2023-2028 on the basis of prepared major strategic plans, including proposed works in terms of Landscape Management and Connecting with People. Recruitment for a new Partnership Manager to strategically lead the organisation after Jim's retirement was undertaken, with thanks due to the Board Members who dedicated so much of their time to making this happen

Marketing Plan: The Marketing Plan, which covers marketing activities from 2023-2025, was completed in August 2023 with immediate implementation

**Belfast Hills
Partnership were
awarded major
NIEA funding
from 2023 - 2028**



BHP Mission & Objectives

The mission for the Belfast Hills Partnership is to:

- Provide a practical and integrated management mechanism for the Belfast Hills
- Contribute to the conservation, protection and enhancement of its natural, built & cultural heritage and providing for responsible countryside enjoyment
- Contribute to the quality of life of communities on the fringes of the Belfast Hills, rural residents of the area and to the wider urban & rural environment
- Work in partnership with others towards the realisation of the Belfast Hills vision, within a Belfast Hills Integrated Management Plan

The strategic aims of the Partnership are to:

- Conserve, protect and enhance the natural, cultural and built heritage of the Belfast Hills
- Encourage individuals, communities and organisations to care for the Belfast Hills
- Raise awareness of the value of the Belfast Hills and of issues relating to their protection
- Manage existing recreational use of the Belfast Hills
- Support and assist farmers and landowners under pressure from urban development, and from inappropriate forms of countryside recreation
- Contribute to the economic regeneration of communities in the Belfast Hills and adjoining city
- Contribute to a positive image of Belfast, Lisburn, Newtownabbey and Antrim through an attractive, well managed and functioning visual backdrop to these areas



BHP Key Messages

The key messages for the Belfast Hills Partnership marketing are:

**The Hills as a Resource
Partnership Working
Addressing Issues**



**Sustainable Conservation
Get Involved
Health & Wellbeing**

Belfast Hills Partnership

We would like to extend special thanks to our funders



Annual return

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 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

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 Breedon 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		126,203	428,402	554,605	541,878
Fund balances carried forward		<u>138,998</u>	<u>379,622</u>	<u>518,620</u>	<u>554,605</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			506,491		547,994
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.

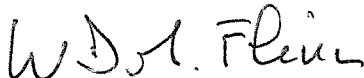
Trustees' responsibilities:

- (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

Trustee


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.

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

3.	Belfast Hills Landscape Partnership Project	£	Landscaping Scheme	£	New to Nature	Woodland Project	Wild Youth	Crescent 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
	193,149	21,874	17,359	55,212	134,156	-	-	-	5,795	31,000	458,545	466,133

Analysis by fund

Unrestricted funds	193,149	-	-	-	-	-	-	193,149
Restricted funds	-	21,874	17,359	55,212	134,156	-	5,795	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>458,545</u>

Unrestricted funds	178,932	-	-	-	-	-	178,932
Restricted funds	-	15,799	-	50,020	137,220	25,162	287,201
							<u>9,000</u>
							<u>9,000</u>
	178,932	15,799	-	50,020	137,220	25,162	<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	
	Project	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
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	-	-
	162,047	15,011	17,359	55,212	134,156	-	-	-	-	-	-	-	31,000	-	414,785	430,087	-	-

Notes to the financial statements
for the year ended 31 March 2024[illegible]

Contract work	946	-	-	4,822	60,863	-	-	-	66,631	82,103
	946	-	-	4,822	60,863	-	-	-	66,631	82,103

Share of support costs	182,617	42,539	3,984	-	46,065	74,846	4,692	28,480	5,795	19,688	19,193	427,899	371,303
	<u>183,563</u>	<u>42,539</u>	<u>3,984</u>	<u>-</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>19,193</u>	<u>494,530</u>	<u>453,406</u>

[illegible]

Belfast Hills Partnership Trust

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

..... continued

For the year ended 31 March 2023

Belfast Hills Landscape Woodland Partnership Scheme		Wild Youth Project	Wildfire Connection Project	Cresi Fund	Habitat Project	Million Trees	Ash Dieback	Total 2023
Project	Scheme	£	£	£	£	£	£	£
Unrestricted funds	184,257	-	-	-	-	-	-	184,257
Restricted funds	-	45,909	123,375	20,262	21,954	6,779	3,533	269,149
	184,257	45,909	123,375	20,262	21,954	6,779	3,533	453,406

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	18,047	13,770	31,817
Depreciation			
At 1 April 2023	3,284	13,291	16,575
Charge for the year	2,953	160	3,113
At 31 March 2024	6,237	13,451	19,688
Net book values			
At 31 March 2024	11,810	319	12,129
At 31 March 2023	6,132	479	6,611

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
	24,833	103,550

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>

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.

Accounts

Belfast Hills Partnership Trust

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
Income from:	Notes	£	£	£	£
Charitable activities	3	178,932	287,201	466,133	410,227
Total incoming resources		<u>178,932</u>	<u>287,201</u>	<u>466,133</u>	<u>410,227</u>
Expenditure on:					
Charitable activities	4	(184,257)	(269,149)	(453,406)	(416,743)
Total resources expended		<u>(184,257)</u>	<u>(269,149)</u>	<u>(453,406)</u>	<u>(416,743)</u>
Transfer between reserves		-	-	-	-
Net movement on funds		(5,325)	18,052	12,727	(6,516)
Fund balances brought forward		<u>131,528</u>	<u>410,350</u>	<u>541,878</u>	<u>548,394</u>
Fund balances carried forward		<u>126,203</u>	<u>428,402</u>	<u>554,605</u>	<u>541,878</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 29 form an integral part of these financial statements.

Belfast Hills Partnership Trust

Balance sheet as at 31 March 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7		6,611		1,726
Current assets					
Debtors	9	103,550		48,203	
Cash at bank and in hand		472,098		512,279	
		<u>575,648</u>		<u>560,482</u>	
Creditors: amounts falling due within one year	10	<u>(27,654)</u>		<u>(20,330)</u>	
Net current assets			547,994		540,152
Net assets			<u>554,605</u>		<u>541,878</u>
Capital and reserves					
Restricted funds	11		428,402		410,350
Unrestricted funds	12		126,203		131,528
Total funds			<u>554,605</u>		<u>541,878</u>

The notes on pages 15 to 29 form an integral part of these financial statements.

Belfast Hills Partnership Trust

Balance sheet (continued)

for the year ended 31 March 2023

For the year ended 31 March 2023 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 and signed on its behalf by

Trustee

Trustee

Registration number NI053189

The notes on pages 15 to 29 form an integral part of these financial statements.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). 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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

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.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

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.

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

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

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 2023

..... 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 2023

..... 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 2023**

..... continued

2. Employees

Number of employees	2023	2022
The average monthly numbers of employees during the year was		
Administration	<u>12</u>	<u>11</u>
Employment costs	2023	2022
	£	£
Wages, social security and pension costs	<u>302,917</u>	<u>258,164</u>

There were no employees earning over £60,000 in the two years ended 31 March 2023.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

3.	Belfast Hills Partnership Project	Landscape Partnership Scheme	Our Bright Future	Wildfire Conference	Woodland Project	Wild Youth	Cresi Fund	Habitat Project	Million Trees	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£	£
Charitable activities											
Performance related grants	143,694	15,011	-	-	50,000	137,220	50,000	25,162	9,000	430,087	390,073
Other income	35,238	788	-	-	20	-	-	-	-	36,046	20,154
	<u>178,932</u>	<u>15,799</u>	<u>-</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>	<u>410,227</u>
Analysis by fund											
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>-</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>	
For the year ended 31 March 2022											
Unrestricted funds	139,733	-	-	-	-	-					139,733
Restricted funds	-	30,405	124,524	10,505	41,461	63,599					270,494
	<u>139,733</u>	<u>30,405</u>	<u>124,524</u>	<u>10,505</u>	<u>41,461</u>	<u>63,599</u>					<u>410,227</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

Performance related grants

	Belfast Hills Partnership Project £	Landscape Partnership Scheme £	Our Bright Future £	Wildfire Conference £	Woodland Project £	Wild Youth £	Cresi Fund £	Habitat Project £	Million Trees £	Total 2023 £	Total 2022 £
NIEA	71,813	-	-	-	-	-	-	25,162	-	96,975	72,323
NL Heritage Fund	-	-	-	-	-	-	50,000	-	-	50,000	-
NL Community Fund	-	-	-	-	-	135,420	-	-	-	135,420	186,123
Antrim BC	11,865	2,778	-	-	-	-	-	-	-	14,643	14,643
Belfast CC	28,720	8,180	-	-	-	-	-	-	9,000	45,900	36,900
Lisburn CC	11,918	4,053	-	-	-	-	-	-	-	15,971	15,971
BHSCT	16,730	-	-	-	-	-	-	-	-	16,730	16,000
Ernest Cook Grant	-	-	-	-	-	-	-	-	-	-	13,440
Woodland Trust	-	-	-	-	50,000	-	-	-	-	50,000	31,500
Contract Income	2,648	-	-	-	-	1,800	-	-	-	4,448	3,173
	<u>143,694</u>	<u>15,011</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>137,220</u>	<u>50,000</u>	<u>25,162</u>	<u>9,000</u>	<u>430,087</u>	<u>390,073</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

4.	Belfast Hills Partnership Project £	Landscape Partnership Scheme £	Our Bright Future £	Wildfire Conference £	Woodland Project £	Wild Youth £	Wildfire Connection Project £	Cresi Fund £	Habitat Project £	Million Trees £	Ash Dieback £	Total 2023 £	Total 2022 £
Charitable activities													
Contract work	4,530	-	-	-	12,756	61,282	-	-	-	-	3,533	82,101	81,152
	<u>4,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,756</u>	<u>61,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,533</u>	<u>82,101</u>	<u>81,152</u>
Share of support costs	179,727	45,909	-	-	34,284	62,093	297	20,262	21,954	6,779	-	371,305	335,591
	<u>184,257</u>	<u>45,909</u>	<u>-</u>	<u>-</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>416,743</u>
Analysis by fund													
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>-</u>	<u>-</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>	

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

For the year ended 31 March 2022

	Belfast Hills Partnership Project	Landscape Partnership Scheme	Our Bright Future	Wildfire Conference	Woodland Project	Wild Youth	Wildfire Connection Project	Total 2022
	£	£	£	£	£	£	£	£
Unrestricted funds	132,335	-	-	-	-	-	-	132,335
Restricted funds	-	40,391	135,325	10,505	41,287	46,202	10,698	284,408
	<u>132,335</u>	<u>40,391</u>	<u>135,325</u>	<u>10,505</u>	<u>41,287</u>	<u>46,202</u>	<u>10,698</u>	<u>416,743</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

5. Support costs	2023	2022
	£	£
Staff costs	302,919	257,577
Depreciation	1,772	611
Rent	27,040	27,087
Insurance	2,701	2,490
Seminars & events	3,738	3,197
Postage & stationery	1,267	2,517
Programme materials	13,443	13,530
Telephone & internet	1,395	1,363
IT costs	4,131	5,558
Travel and subsistence	3,486	3,683
Van costs	1,678	1,562
Consultancy costs	880	2,800
Independent examination	1,944	2,053
Bank fees	510	467
Tools & clothing	2,234	3,242
Subscriptions	1,108	946
Recruitment and volunteer costs	2,394	1,169
Future development fund project costs	2,140	5,739
Prior year adjustment	(3,475)	-
	<u>371,305</u>	<u>335,591</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 2023

..... continued

7. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	1,260	13,770	15,030
Additions	8,156	-	8,156
At 31 March 2023	9,416	13,770	23,186
Depreciation			
At 1 April 2022	252	13,052	13,304
Charge for the year	3,032	239	3,271
At 31 March 2023	3,284	13,291	16,575
Net book values			
At 31 March 2023	6,132	479	6,611
At 31 March 2022	1,008	718	1,726

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	2023 £	2022 £
Accrued income	97,553	45,839
Prepayments	5,997	2,364
	103,550	48,203

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

10. Creditors: amounts falling due within one year	2023 £	2022 £
Deferred Income	5,000	5,000
Trade creditors and accruals	22,654	15,330
	<u>27,654</u>	<u>20,330</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

11. Restricted funds	Balance at 1 April £	Incoming resources £	Resources expended £	Balance at 31 March £
LPS	370,202	15,799	(45,909)	340,092
OBF	3,984	-	-	3,984
WCP	4,989	-	(297)	4,692
Woodland Project	10,245	50,020	(47,040)	13,225
Ash Dieback	3,533	-	(3,533)	-
Wild Youth	17,397	137,220	(123,375)	31,242
CRESI Fund	-	50,000	(20,262)	29,738
Habitat Connectivity Project	-	25,162	(21,954)	3,208
Million Trees Project	-	9,000	(6,779)	2,221
	<u>410,350</u>	<u>287,201</u>	<u>269,149</u>	<u>428,402</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:

In addition to project expenditure as detailed above a further sum of £540.00 is included under additions to office equipment as per note 7 (fixed assets). This has been funded by the Department for Communities Heritage Fund.

In addition to project expenditure as detailed above a further sum of £828 is included under additions to office equipment as per note 7 (fixed assets). This has been funded through the Challenge Fund (NIEA).

In addition to the above project expenditure a sum of £643.50 was paid in advance for computer equipment delivered after the year end included in note 9 under prepayments. This has been funded by the National Lottery Community Fund.

In addition to this there was a prepayment in March 23 towards the IT equipment of £2,380.50, as this was not received in the financial period it has been allocated as a prepayment as per note 9 under prepayments. This has been funded through the Challenge Fund

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

12. Unrestricted funds	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Belfast Hills General Fund	115,267	178,932	(182,117)	112,082
Future Development	16,261	-	(2,140)	14,121
	<u>131,528</u>	<u>178,932</u>	<u>(184,257)</u>	<u>126,203</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.

Belfast Hills Partnership Trust

Northern Ireland - Charity number 100859

Annual report

Registration number NI053189

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

Annual report and financial statements

for the year ended 31 March 2023

Belfast Hills Partnership Trust

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Belfast Hills Partnership Trust
Trustees Report
for the year ended 31 March 2023

The Trustees present their report with the audited financial statements for the year ended 31 March 2023. 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 (Appointed 1st August 2022)

Mr A McAuley

Mr D Flinn

Mr J Watts (Resigned 1st August 2022)

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 2023

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 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

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 2023

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 2018-2023 which sets out our strategic approach to carrying out our work across and range of sectors.

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2023

Criteria or measures used to assess success

While our Belfast Hills Partnership Integrated Management Plan 2018-2023 outlined our general directions which guide our project planning and funding applications, 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 2022-23 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 Breedon 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 Nature Recovery Network project mapping out our main habitats to identify where best to connect up our wildlife areas
- OS Map Extension - mapping out public access in the newly acquired sites such as Glas-na-Bradán and Slievenacloy.

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. 515.5 days of volunteering time were gained, an equivalent of £25,525 value was gained. This included 44 new recruits along with a team of about 30 regular volunteers. Roughly 60 volunteers and members of the public were also trained in topics such as tree, wildflower, moths and bee ID, badger, bat and reptile surveying. 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 2023

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 2022-23 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 - almost 40,000 trees planted via Woodland Officer (includes 2000 trees in 7 school grounds, 2894m of hedgerows and trees outside of woods), on 47 different sites. Further 7,612 trees planted via BHP vols on public sites within the Belfast Hills. 194 trees were given to members of the public via two different public events. Four community events enabled a further 350 trees to be planted. Tree nursery work, including the sowing of acorn, hazel, crab apple, rowan and hawthorn seeds and production of our first 1,000 saplings for planting across the Belfast Hills. This work is supported by the Woodland Trust and BCCs Million Trees scheme.

- Invasive species management at 7 sites plus ongoing mapping and monitoring
- Wildflower propagation and wildflower plug planting at Glencairn
- Wildfire mapping and survey work, along with hosting the UK Wildfire Conference Nov22
- Approx 3 km of new and gap hedgerows planted
- Fly-tipping surveys and reports resumed plus new CCTV cameras installed at 3 different locations.

Evidence gathered was passed on to partner Councils for enforcement.

- Quarry and waste site restoration - snowberry removal, further tree planting at Mullaghglass and planning for future woodland and meadow planting on 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

- Lobbying and assistance for farmers in responding to key issues and consultations
- Woodland Farm Plans for 4 farmers/landowners
- Surveying agricultural sections of sites post acquisitions
- 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
- Drone training plus drone surveying of footpaths
- 4 seasonal Fixed Point Photography surveys at 6 locations

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2023

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
- Heritage outreach - 2 heritage talks online including Old names of the Belfast Hills and Tree Folklore, 4 in person and 1 heritage walk for groups at Ligoniel Cave Hill and Divis

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 Cave Hill, Upper Colin Glen, Ballysillan Allotments and Ligoniel
- Provide information on access and routes to the public and all interested parties, including leaflets and Ordnance Survey maps
- Distribute new draft Belfast Hills Recreation Plan and related BHP Land Acquisition Policy

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 656 (11-25yr olds), 46% of these young people have participated in two or more sessions. 73% of these young people are from deprived areas. 111 awards were given to young people participating in long-term engagement. In addition the LPS legacy programme worked with 851 participants for over 91 hours looking at themes such as fly tipping/littering, wellbeing, biodiversity (nursery to yr13 young people from deprived backgrounds).
- 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.

Our overall net movement of funds of £12,727 represents an increase in restricted reserves of £18,052 and a drop in unrestricted reserves of £5,325. Restricted reserves total £428,402, while our unrestricted reserves which stands at £126,203. Total funds are now £554,605.

Belfast Hills Partnership Trust
Trustees Report
for the year ended 31 March 2023

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 £92,129. Unrestricted reserves held at 31 March 2023 were £126,203, equivalent to over 8 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.

We have been successful in securing 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

This has been a year of significant cost increases across the board for everyone, BHP included. We have however managed to keep costs relatively stable and within budget.

The secondment of our Scheme Manager has had an impact on our salary costs but in practice this increase has been 100% funded.

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 made our bids to the Natural Environment Fund awarded by the NIEA in late 2022, seeking a substantial increase in funding to match a substantial growth in projects and targets planned for the funding period 2023 to 2028. If successful these awards will be a solid base for us to deliver in the coming 5 years.

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2023

Risk factors

We reverted to our Annual Review of the BHP Risk Register and compilation of a Risk Management Action Plan 2022, which concentrated on potential Loss of Funding and identified threats from Covid19 impacts. We have been relatively successful in replacing and securing new funding. The Review and Action Plan also reflected our awareness of cyber security as a key threat which we addressed through upgrading our Server. Identification of a number of key risks prior to this has led to the formation of the following Policies and Procedures:-

- Health and Safety Policy and Procedures
- Financial Procedures
- Financial Reserves Policy
- Standing Orders
- Safeguarding Policy
- Land Acquisition and Management Policy

Factors affecting the financial position in future periods

The key element deciding our financial stability in the coming years will be the outcome of our bids to NIEA. If successful we will have the resources to expand into other funding and partnerships.

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

Some of our core work only has agreed funding into the medium future, therefore securing alternative funding is a priority for us.

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 (incl aims and objectives to achieve)

The NIEA funding period for which we had to apply was 2023-28, therefore for once we have a set programme of proposals for the next 5 years. These include a major area of work to identify and act on where in the Belfast Hills we should focus our habitat improvement works to maximise benefits such as linking heathland or upland grasslands.

In tandem with this, 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 2023

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 2023

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 21st September 2023

Trustee *N Fraser*

NEALE N FRASER

**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 2023.

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

21 September 2023

Belfast Hills Partnership Trust

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
Income from:	Notes	£	£	£	£
Charitable activities	3	178,932	287,201	466,133	410,227
Total incoming resources		<u>178,932</u>	<u>287,201</u>	<u>466,133</u>	<u>410,227</u>
Expenditure on:					
Charitable activities	4	(184,257)	(269,149)	(453,406)	(416,743)
Total resources expended		<u>(184,257)</u>	<u>(269,149)</u>	<u>(453,406)</u>	<u>(416,743)</u>
Transfer between reserves		-	-	-	-
Net movement on funds		(5,325)	18,052	12,727	(6,516)
Fund balances brought forward		131,528	410,350	541,878	548,394
Fund balances carried forward		<u>126,203</u>	<u>428,402</u>	<u>554,605</u>	<u>541,878</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 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7		6,611		1,726
Current assets					
Debtors	9	103,550		48,203	
Cash at bank and in hand		472,098		512,279	
		<u>575,648</u>		<u>560,482</u>	
Creditors: amounts falling due within one year	10	<u>(27,654)</u>		<u>(20,330)</u>	
Net current assets			547,994		540,152
Net assets			<u>554,605</u>		<u>541,878</u>
Capital and reserves					
Restricted funds	11		428,402		410,350
Unrestricted funds	12		126,203		131,528
Total funds			<u>554,605</u>		<u>541,878</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 2023

For the year ended 31 March 2023 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 21 September 2023 and signed on its behalf by

Trustee

W D J Flinn
W. D. J. FLINN

Trustee

N Fraser
NEALE FRASER

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 2023

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 2023

..... 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 2023

..... 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 2023

..... 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 2023**

..... continued

2. Employees

Number of employees	2023	2022
The average monthly numbers of employees during the year was		
Administration	<u>12</u>	<u>11</u>
Employment costs	2023	2022
	£	£
Wages, social security and pension costs	<u>302,917</u>	<u>258,164</u>

There were no employees earning over £60,000 in the two years ended 31 March 2023.

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

3.	Belfast Hills Partnership Project	Landscape Scheme	Our Bright Future	Wildfire Conference	Woodland Project	Wild Youth	Cresi Fund	Habitat Project	Million Trees	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£	£
Charitable activities											
Performance related grants	143,694	15,011	-	-	50,000	137,220	50,000	25,162	9,000	430,087	390,073
Other income	35,238	788	-	-	20	-	-	-	-	36,046	20,154
	<u>178,932</u>	<u>15,799</u>	<u>-</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>	<u>410,227</u>
Analysis by fund											
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>-</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>	
For the year ended 31 March 2022											
Unrestricted funds	139,733	-	-	-	-	-	-	-	-		139,733
Restricted funds	-	30,405	124,524	10,505	41,461	63,599					270,494
	<u>139,733</u>	<u>30,405</u>	<u>124,524</u>	<u>10,505</u>	<u>41,461</u>	<u>63,599</u>					<u>410,227</u>

Belfast Hills Partnership Trust

Notes to the financial statements
for the year ended 31 March 2023

..... continued

Performance related grants

	Belfast Hills Partnership Project	Landscape Partnership Scheme	Our Bright Future	Bright Conference	Wildfire Project	Woodland Project	Wild Youth	Cresi Fund	Habitat Project	Million Trees	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£	£	£
NIEA	71,813	-	-	-	-	-	-	-	25,162	-	96,975	72,323
NL Heritage Fund	-	-	-	-	-	-	-	50,000	-	-	50,000	-
NL Community Fund	-	-	-	-	-	-	135,420	-	-	-	135,420	186,123
Antrim BC	11,865	2,778	-	-	-	-	-	-	-	-	14,643	14,643
Belfast CC	28,720	8,180	-	-	-	-	-	-	-	9,000	45,900	36,900
Lisburn CC	11,918	4,053	-	-	-	-	-	-	-	-	15,971	15,971
BHSCT	16,730	-	-	-	-	-	-	-	-	-	16,730	16,000
Ernest Cook Grant	-	-	-	-	-	-	-	-	-	-	-	13,440
Woodland Trust	-	-	-	-	50,000	-	-	-	-	-	50,000	31,500
Contract Income	2,648	-	-	-	-	-	1,800	-	-	-	4,448	3,173
	143,694	15,011	-	-	50,000	-	137,220	50,000	25,162	9,000	430,087	390,073

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

4.	Belfast Hills Partnership Project	Landscape Scheme	Our Bright Future	Wildfire Conference	Woodland Project	Wild Youth	Wildfire Connection Project	Cresi Fund	Habitat Project	Million Trees	Ash Dieback	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£	£	£	£
Charitable activities													
Contract work	4,530	-	-	-	12,756	61,282	-	-	-	-	3,533	82,101	81,152
	<u>4,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,756</u>	<u>61,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,533</u>	<u>82,101</u>	<u>81,152</u>
Share of support costs	179,727	45,909	-	-	34,284	62,093	297	20,262	21,954	6,779	-	371,305	335,591
	<u>184,257</u>	<u>45,909</u>	<u>-</u>	<u>-</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>416,743</u>
Analysis by fund													
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>-</u>	<u>-</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>	

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

For the year ended 31 March 2022

		Belfast Hills LandscapeOur Bright		Wildfire	Woodland	Wild	Wildfire	Total 2022
		Partnership Partnership	Future	Conference	Project	Youth	Connection	
		Project	Scheme				Project	
		£	£	£	£	£	£	£
Unrestricted funds	132,335	-	-	-	-	-	-	132,335
	Restricted funds	-	40,391	135,325	41,287	46,202	10,698	284,408
		<u>132,335</u>	<u>40,391</u>	<u>135,325</u>	<u>41,287</u>	<u>46,202</u>	<u>10,698</u>	<u>416,743</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

5. Support costs	2023	2022
	£	£
Staff costs	302,919	257,577
Depreciation	1,772	611
Rent	27,040	27,087
Insurance	2,701	2,490
Seminars & events	3,738	3,197
Postage & stationery	1,267	2,517
Programme materials	13,443	13,530
Telephone & internet	1,395	1,363
IT costs	4,131	5,558
Travel and subsistence	3,486	3,683
Van costs	1,678	1,562
Consultancy costs	880	2,800
Independent examination	1,944	2,053
Bank fees	510	467
Tools & clothing	2,234	3,242
Subscriptions	1,108	946
Recruitment and volunteer costs	2,394	1,169
Future development fund project costs	2,140	5,739
Prior year adjustment	(3,475)	-
	<u>371,305</u>	<u>335,591</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 2023

..... continued

7. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	1,260	13,770	15,030
Additions	8,156	-	8,156
At 31 March 2023	9,416	13,770	23,186
Depreciation			
At 1 April 2022	252	13,052	13,304
Charge for the year	3,032	239	3,271
At 31 March 2023	3,284	13,291	16,575
Net book values			
At 31 March 2023	6,132	479	6,611
At 31 March 2022	1,008	718	1,726

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	2023 £	2022 £
Accrued income	97,553	45,839
Prepayments	5,997	2,364
	103,550	48,203

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

10. Creditors: amounts falling due within one year	2023 £	2022 £
Deferred Income	5,000	5,000
Trade creditors and accruals	22,654	15,330
	<u>27,654</u>	<u>20,330</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

11. Restricted funds	Balance at 1 April £	Incoming resources £	Resources expended £	Balance at 31 March £
LPS	370,202	15,799	(45,909)	340,092
OBF	3,984	-	-	3,984
WCP	4,989	-	(297)	4,692
Woodland Project	10,245	50,020	(47,040)	13,225
Ash Dieback	3,533	-	(3,533)	-
Wild Youth	17,397	137,220	(123,375)	31,242
CRESI Fund	-	50,000	(20,262)	29,738
Habitat Connectivity Project	-	25,162	(21,954)	3,208
Million Trees Project	-	9,000	(6,779)	2,221
	<u>410,350</u>	<u>287,201</u>	<u>269,149</u>	<u>428,402</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:

In addition to project expenditure as detailed above a further sum of £540 is included under additions to office equipment as per note 7 (fixed assets). This has been funded by the Department for Communities Heritage Fund.

In addition to project expenditure as detailed above a further sum of £828 is included under additions to office equipment as per note 7 (fixed assets). This has been funded through the Challenge Fund (NIEA).

In addition to the above project expenditure a sum of £644 was paid in advance for computer equipment delivered after the year end included in note 9 under prepayments. This has been funded by the National Lottery Community Fund.

In addition to this there was a prepayment in March 23 towards the IT equipment of £2,380 as this equipment was not delivered until after the year-end. Therefore this amount has been included as a prepayment under note 9 under prepayments. This has been funded through the Challenge Fund.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

12. Unrestricted funds	Balance	Incoming resources	Resources expended	Balance
	at 1 April 2022 £			at 31 March 2023 £
Belfast Hills General Fund	115,267	178,932	(182,117)	112,082
Future Development	16,261	-	(2,140)	14,121
	<u>131,528</u>	<u>178,932</u>	<u>(184,257)</u>	<u>126,203</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.

Belfast Hills Partnership Trust

Northern Ireland - Charity number 100859

Annual return

Registration number NI053189

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

Annual report and financial statements

for the year ended 31 March 2023

Belfast Hills Partnership Trust

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Belfast Hills Partnership Trust
Trustees Report
for the year ended 31 March 2023

The Trustees present their report with the audited financial statements for the year ended 31 March 2023. 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 (Appointed 1st August 2022)

Mr A McAuley

Mr D Flinn

Mr J Watts (Resigned 1st August 2022)

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 2023

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 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

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 2023

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 2018-2023 which sets out our strategic approach to carrying out our work across a range of sectors.

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2023

Criteria or measures used to assess success

While our Belfast Hills Partnership Integrated Management Plan 2018-2023 outlined our general directions which guide our project planning and funding applications, 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 2022-23 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 Breedon 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 Nature Recovery Network project mapping out our main habitats to identify where best to connect up our wildlife areas
- OS Map Extension - mapping out public access in the newly acquired sites such as Glas-na-Bradán and Slievenacloy.

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. 515.5 days of volunteering time were gained, an equivalent of £25,525 value was gained. This included 44 new recruits along with a team of about 30 regular volunteers. Roughly 60 volunteers and members of the public were also trained in topics such as tree, wildflower, moths and bee ID, badger, bat and reptile surveying. 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 2023

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 2022-23 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 - almost 40,000 trees planted via Woodland Officer (includes 2000 trees in 7 school grounds, 2894m of hedgerows and trees outside of woods), on 47 different sites. Further 7,612 trees planted via BHP vols on public sites within the Belfast Hills. 194 trees were given to members of the public via two different public events. Four community events enabled a further 350 trees to be planted. Tree nursery work, including the sowing of acorn, hazel, crab apple, rowan and hawthorn seeds and production of our first 1,000 saplings for planting across the Belfast Hills. This work is supported by the Woodland Trust and BCCs Million Trees scheme.

- Invasive species management at 7 sites plus ongoing mapping and monitoring
- Wildflower propagation and wildflower plug planting at Glencairn
- Wildfire mapping and survey work, along with hosting the UK Wildfire Conference Nov22
- Approx 3 km of new and gap hedgerows planted
- Fly-tipping surveys and reports resumed plus new CCTV cameras installed at 3 different locations.

Evidence gathered was passed on to partner Councils for enforcement.

- Quarry and waste site restoration - snowberry removal, further tree planting at Mullaghglass and planning for future woodland and meadow planting on 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

- Lobbying and assistance for farmers in responding to key issues and consultations
- Woodland Farm Plans for 4 farmers/landowners
- Surveying agricultural sections of sites post acquisitions
- 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
- Drone training plus drone surveying of footpaths
- 4 seasonal Fixed Point Photography surveys at 6 locations

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2023

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
- Heritage outreach - 2 heritage talks online including Old names of the Belfast Hills and Tree Folklore, 4 in person and 1 heritage walk for groups at Ligoniel Cave Hill and Divis

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 Cave Hill, Upper Colin Glen, Ballysillan Allotments and Ligoniel
- Provide information on access and routes to the public and all interested parties, including leaflets and Ordnance Survey maps
- Distribute new draft Belfast Hills Recreation Plan and related BHP Land Acquisition Policy

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 656 (11-25yr olds), 46% of these young people have participated in two or more sessions. 73% of these young people are from deprived areas. 111 awards were given to young people participating in long-term engagement. In addition the LPS legacy programme worked with 851 participants for over 91 hours looking at themes such as fly tipping/littering, wellbeing, biodiversity (nursery to yr13 young people from deprived backgrounds).
- 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.

Our overall net movement of funds of £12,727 represents an increase in restricted reserves of £18,052 and a drop in unrestricted reserves of £5,325. Restricted reserves total £428,402, while our unrestricted reserves which stands at £126,203. Total funds are now £554,605.

Belfast Hills Partnership Trust
Trustees Report
for the year ended 31 March 2023

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 £92,129. Unrestricted reserves held at 31 March 2023 were £126,203, equivalent to over 8 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.

We have been successful in securing 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

This has been a year of significant cost increases across the board for everyone, BHP included. We have however managed to keep costs relatively stable and within budget.

The secondment of our Scheme Manager has had an impact on our salary costs but in practice this increase has been 100% funded.

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 made our bids to the Natural Environment Fund awarded by the NIEA in late 2022, seeking a substantial increase in funding to match a substantial growth in projects and targets planned for the funding period 2023 to 2028. If successful these awards will be a solid base for us to deliver in the coming 5 years.

Belfast Hills Partnership Trust

Trustees Report for the year ended 31 March 2023

Risk factors

We reverted to our Annual Review of the BHP Risk Register and compilation of a Risk Management Action Plan 2022, which concentrated on potential Loss of Funding and identified threats from Covid19 impacts. We have been relatively successful in replacing and securing new funding. The Review and Action Plan also reflected our awareness of cyber security as a key threat which we addressed through upgrading our Server. Identification of a number of key risks prior to this has led to the formation of the following Policies and Procedures:-

- Health and Safety Policy and Procedures
- Financial Procedures
- Financial Reserves Policy
- Standing Orders
- Safeguarding Policy
- Land Acquisition and Management Policy

Factors affecting the financial position in future periods

The key element deciding our financial stability in the coming years will be the outcome of our bids to NIEA. If successful we will have the resources to expand into other funding and partnerships.

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

Some of our core work only has agreed funding into the medium future, therefore securing alternative funding is a priority for us.

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 (incl aims and objectives to achieve)

The NIEA funding period for which we had to apply was 2023-28, therefore for once we have a set programme of proposals for the next 5 years. These include a major area of work to identify and act on where in the Belfast Hills we should focus our habitat improvement works to maximise benefits such as linking heathland or upland grasslands.

In tandem with this, 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 2023

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 2023

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 21st September 2023

Trustee *N Fraser*
NEALE N FRASER

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 2023.

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

21 September 2023

Belfast Hills Partnership Trust

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
Income from:	Notes	£	£	£	£
Charitable activities	3	178,932	287,201	466,133	410,227
Total incoming resources		<u>178,932</u>	<u>287,201</u>	<u>466,133</u>	<u>410,227</u>
Expenditure on:					
Charitable activities	4	(184,257)	(269,149)	(453,406)	(416,743)
Total resources expended		<u>(184,257)</u>	<u>(269,149)</u>	<u>(453,406)</u>	<u>(416,743)</u>
Transfer between reserves		-	-	-	-
Net movement on funds		(5,325)	18,052	12,727	(6,516)
Fund balances brought forward		131,528	410,350	541,878	548,394
Fund balances carried forward		<u>126,203</u>	<u>428,402</u>	<u>554,605</u>	<u>541,878</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 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7		6,611		1,726
Current assets					
Debtors	9	103,550		48,203	
Cash at bank and in hand		472,098		512,279	
		<u>575,648</u>		<u>560,482</u>	
Creditors: amounts falling due within one year	10	<u>(27,654)</u>		<u>(20,330)</u>	
Net current assets			547,994		540,152
Net assets			<u>554,605</u>		<u>541,878</u>
Capital and reserves					
Restricted funds	11		428,402		410,350
Unrestricted funds	12		126,203		131,528
Total funds			<u>554,605</u>		<u>541,878</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 2023

For the year ended 31 March 2023 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 21 September 2023 and signed on its behalf by

Trustee

W D J Flinn
W. D. J. FLINN

Trustee

N Fraser
NEALE FRASER

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 2023

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 2023

..... 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 2023

..... 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 2023

..... 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 2023**

..... continued

2. Employees

Number of employees	2023	2022
The average monthly numbers of employees during the year was		
Administration	<u>12</u>	<u>11</u>
Employment costs	2023	2022
	£	£
Wages, social security and pension costs	<u>302,917</u>	<u>258,164</u>

There were no employees earning over £60,000 in the two years ended 31 March 2023.

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

3.	Belfast Hills Partnership Project	Landscape Scheme	Our Bright Future	Wildfire Conference	Woodland Project	Wild Youth	Cresi Fund	Habitat Project	Million Trees	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£	£
Charitable activities											
Performance related grants	143,694	15,011	-	-	50,000	137,220	50,000	25,162	9,000	430,087	390,073
Other income	35,238	788	-	-	20	-	-	-	-	36,046	20,154
	<u>178,932</u>	<u>15,799</u>	<u>-</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>	<u>410,227</u>
Analysis by fund											
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>-</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>	
For the year ended 31 March 2022											
Unrestricted funds	139,733	-	-	-	-	-	-	-	-		139,733
Restricted funds	-	30,405	124,524	10,505	41,461	63,599					270,494
	<u>139,733</u>	<u>30,405</u>	<u>124,524</u>	<u>10,505</u>	<u>41,461</u>	<u>63,599</u>					<u>410,227</u>

Belfast Hills Partnership Trust

Notes to the financial statements
for the year ended 31 March 2023

..... continued

Performance related grants

	Belfast Hills Partnership Project	Landscape Partnership Scheme	Our Bright Future	Bright Future	Wildfire Conference	Woodland Project	Wild Youth	Crescent Fund	Habitat Project	Million Trees	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£	£	£
NIEA	71,813	-	-	-	-	-	-	-	25,162	-	96,975	72,323
NL Heritage Fund	-	-	-	-	-	-	-	50,000	-	-	50,000	-
NL Community Fund	-	-	-	-	-	-	135,420	-	-	-	135,420	186,123
Antrim BC	11,865	2,778	-	-	-	-	-	-	-	-	14,643	14,643
Belfast CC	28,720	8,180	-	-	-	-	-	-	-	9,000	45,900	36,900
Lisburn CC	11,918	4,053	-	-	-	-	-	-	-	-	15,971	15,971
BHSCT	16,730	-	-	-	-	-	-	-	-	-	16,730	16,000
Ernest Cook Grant	-	-	-	-	-	-	-	-	-	-	-	13,440
Woodland Trust	-	-	-	-	-	50,000	-	-	-	-	50,000	31,500
Contract Income	2,648	-	-	-	-	-	1,800	-	-	-	4,448	3,173
	143,694	15,011	-	-	-	50,000	137,220	50,000	25,162	9,000	430,087	390,073

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

4.	Belfast Hills Landscape Partnership Project		Our Bright Future Scheme		Wildfire Conference		Woodland Project		Wild Youth Connection Project		Cresi Fund		Habitat Project		Million Trees		Ash Dieback		Total 2023		Total 2022	
	£	Project	£	Scheme	£	Conference	£	Project	£	Youth	£	Project	£	Habitat	£	Million	£	£	£	£	£	£
Charitable activities	Contract work	4,530	-	-	-	-	-	12,756	61,282	-	-	-	-	-	-	-	3,533	82,101	81,152			
		<u>4,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,756</u>	<u>61,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,533</u>	<u>82,101</u>	<u>81,152</u>			
Share of support costs		179,727	45,909	-	-	-	-	34,284	62,093	297	20,262	21,954	6,779	-	-	6,779	-	371,305	335,591			
		<u>184,257</u>	<u>45,909</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>6,779</u>	<u>3,533</u>	<u>453,406</u>	<u>416,743</u>			
Analysis by fund	Unrestricted funds	184,257	-	-	-	-	-	47,040	123,375	297	20,262	21,954	6,779	-	-	6,779	-	184,257	269,149			
	Restricted funds	<u>-</u>	<u>45,909</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>6,779</u>	<u>3,533</u>	<u>453,406</u>	<u>416,743</u>			

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

For the year ended 31 March 2022

		Belfast Hills LandscapeOur Bright		Wildfire	Woodland	Wild	Wildfire	Total 2022
		Partnership Partnership	Future	Conference	Project	Youth	Connection	
		Project	Scheme				Project	
		£	£	£	£	£	£	£
Unrestricted funds	132,335	-	-	-	-	-	-	132,335
	Restricted funds	-	40,391	135,325	41,287	46,202	10,698	284,408
		<u>132,335</u>	<u>40,391</u>	<u>135,325</u>	<u>41,287</u>	<u>46,202</u>	<u>10,698</u>	<u>416,743</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

5. Support costs	2023	2022
	£	£
Staff costs	302,919	257,577
Depreciation	1,772	611
Rent	27,040	27,087
Insurance	2,701	2,490
Seminars & events	3,738	3,197
Postage & stationery	1,267	2,517
Programme materials	13,443	13,530
Telephone & internet	1,395	1,363
IT costs	4,131	5,558
Travel and subsistence	3,486	3,683
Van costs	1,678	1,562
Consultancy costs	880	2,800
Independent examination	1,944	2,053
Bank fees	510	467
Tools & clothing	2,234	3,242
Subscriptions	1,108	946
Recruitment and volunteer costs	2,394	1,169
Future development fund project costs	2,140	5,739
Prior year adjustment	(3,475)	-
	<u>371,305</u>	<u>335,591</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 2023

..... continued

7. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	1,260	13,770	15,030
Additions	8,156	-	8,156
At 31 March 2023	9,416	13,770	23,186
Depreciation			
At 1 April 2022	252	13,052	13,304
Charge for the year	3,032	239	3,271
At 31 March 2023	3,284	13,291	16,575
Net book values			
At 31 March 2023	6,132	479	6,611
At 31 March 2022	1,008	718	1,726

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	2023 £	2022 £
Accrued income	97,553	45,839
Prepayments	5,997	2,364
	103,550	48,203

Belfast Hills Partnership Trust

**Notes to the financial statements
for the year ended 31 March 2023**

..... continued

10. Creditors: amounts falling due within one year	2023 £	2022 £
Deferred Income	5,000	5,000
Trade creditors and accruals	22,654	15,330
	<u>27,654</u>	<u>20,330</u>

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

..... continued

11. Restricted funds	Balance at 1 April £	Incoming resources £	Resources expended £	Balance at 31 March £
LPS	370,202	15,799	(45,909)	340,092
OBF	3,984	-	-	3,984
WCP	4,989	-	(297)	4,692
Woodland Project	10,245	50,020	(47,040)	13,225
Ash Dieback	3,533	-	(3,533)	-
Wild Youth	17,397	137,220	(123,375)	31,242
CRESI Fund	-	50,000	(20,262)	29,738
Habitat Connectivity Project	-	25,162	(21,954)	3,208
Million Trees Project	-	9,000	(6,779)	2,221
	<u>410,350</u>	<u>287,201</u>	<u>269,149</u>	<u>428,402</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:

In addition to project expenditure as detailed above a further sum of £540 is included under additions to office equipment as per note 7 (fixed assets). This has been funded by the Department for Communities Heritage Fund.

In addition to project expenditure as detailed above a further sum of £828 is included under additions to office equipment as per note 7 (fixed assets). This has been funded through the Challenge Fund (NIEA).

In addition to the above project expenditure a sum of £644 was paid in advance for computer equipment delivered after the year end included in note 9 under prepayments. This has been funded by the National Lottery Community Fund.

In addition to this there was a prepayment in March 23 towards the IT equipment of £2,380 as this equipment was not delivered until after the year-end. Therefore this amount has been included as a prepayment under note 9 under prepayments. This has been funded through the Challenge Fund.

Belfast Hills Partnership Trust

Notes to the financial statements for the year ended 31 March 2023

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12. Unrestricted funds	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Belfast Hills General Fund	115,267	178,932	(182,117)	112,082
Future Development	16,261	-	(2,140)	14,121
	<u>131,528</u>	<u>178,932</u>	<u>(184,257)</u>	<u>126,203</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.