

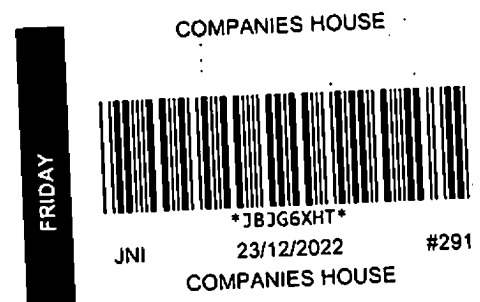
Company registered number: NI640489

Charity registered number: NIC106141

BLACK MOUNTAIN ZEN CENTRE

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022



Tony Clarke
Clarke&Co. Accountants
53 Andersonstown Road
Belfast
BT11 9AG

BLACK MOUNTAIN ZEN CENTRE

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BLACK MOUNTAIN ZEN CENTRE
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees' Annual Report (Incorporating the Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 30 August 2016 and registered with the Charity Commission for Northern Ireland on 5 June 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI640489

Registered Charity number
NIC106141

Registered office
64 Donegall Street
Cathedral Building, Office 2&3
Belfast
BT1 2 GT

CHAIRPERSON

Adam Murray

TRUSTEES

Paul Haller
Michael O'Keefe
Adam Murray
Nuala McKeever
Paul McCrory
Francis Liddy
Richard Hall
Jean Gallagher Appointed on 01 November 2022
Margaret Mulholland Appointed on 01 November 2022
Jonathan Nixon Appointed on 01 November 2022
Mary Price Appointed on 01 November 2022
Stephen Williamson

INDEPENDENT EXAMINER

Tony Clarke
53 Andersontown Road
Belfast
BT11 9AG

BLACK MOUNTAIN ZEN CENTRE
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees' Annual Report (Incorporating the Director's Report)

The Trustees present their annual report together with the financial statements of the company for the 01 April 2021 to 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in not 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices 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)

Structure, Governance and Trustees

Black Mountain Zen Centre which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI640489.

The Personnel

The current board of directors for Black Mountain Zen Centre remains unchanged from the previous trustees' report and consists of Paul Haller, Adam Murray, Michael O'Keefe, Frank Liddy, Richard Hall, Nuala McKeever and Paul McCrory. Adam Murray has continued this year in his role as chairperson of the board, while Paul McCrory continued in his role as treasurer.

Chairs' Statement:

The past year like last, has been a challenging year for BMZC due to the continuation of the COVID-19 lockdown. The centre remained completely closed during most of this time and BMZC made a shift to online only to continue practice and study.

The complete shift to online allowed new members to join BMZC from across the world and take part in daily meditation sittings as well as workshops and classes.

In addition to the daily online meditation sittings, BMZC was able to offer the continuation of the weekly study group as well as a six-week and eight-week class given by Paul Haller online from California. BMZC's resident teacher Myogan Djinn Gallagher led a five-day online session at the end of March 2022 in which people sat together all day with talks given both morning and evening.

Another positive development this year was the development of BMZC's new website which was generously prepared for us as a gift by a website designer from America. The interest generated by the new website led to a significant increase in the number of people participating online and expressing their interest in visiting the centre in person when we re-open.

The board would like to extend its sincere thanks to our resident teacher Myogan Djinn Gallagher for hosting and facilitating the daily sittings and classes given online as well as maintaining the technology and infrastructure needed to offer this to BMZC members. The board would also like to extend thanks to Paul Haller who provided several online workshops for people who wished to further their study of Zen practice.

Trustees' Annual Report (Incorporating the Director's Report) continued...

Chairs' Statement (continued)

The Board of Directors publishes an annual report to inform the community about the activities at the Centre during the preceding year. This report provides useful information for members and helps us preserve BMZC's institutional memory.

We wish to take this opportunity to thank each of the Office Bearers, Trustees, Members and Volunteers who have given freely of their time and energy to help make BMZC a continuing success.

Adam Murray.

Our Journey:

Due to the COVID-19 pandemic, BMZC has had to make adjustments to its offerings. It must be noted, however, that this would not be possible without the efforts of Djinn Gallagher, our Resident Teacher, who has put in much time and effort to facilitate the online community with whom we now practise daily. BMZC continues to offer group sittings, workshops and retreats on a dāna basis and we would like to take this opportunity to also thank our sangha for their donations towards the centre and its teachers.

Guiding Teacher

Ryushin Paul Haller Roshi has continued to serve as our Guiding Teacher, and he has the deep appreciation of the board for fulfilling this vital role. Paul has been the guiding light for us and for Zen practice as a whole in N. Ireland since he first brought Zen to his home place in the year 2000. His vision for what would ultimately become possible, his tireless devotion to visiting twice every year, leading sesshins, workshops, and sittings and giving dharma talks, and his calm guidance and raised eyebrow are all ultimately responsible for ensuring we have all come such a long way since those early days.

Unfortunately, due to the ongoing pandemic, Paul has been unable to visit us in Belfast; however we would like to once again extend our thanks for the various online classes and workshops that Paul has offered to his students and fellow sangha members at Black Mountain Zen Centre.

Centre Management:

Our Resident Teacher Rev. Djinn Myogan Gallagher has kindly continued her offer of residency at BMZC as Resident Teacher. For this offer of steady, regular presence, offerings of guidance, dharma talks, work on the collaboration with Cara-Friend and for being the first friendly face most newcomers to BMZC will see, we truly cannot offer thanks for enough. It could be too quickly missed that Djinn has also supported BMZC in a myriad of background roles, including much day-to-day administration. Volunteering has always played a crucial role at BMZC, and the board wishes to thank all the sangha members who have made offerings of volunteerism.

Trustees' Annual Report (Incorporating the Director's Report) continued...

Despite the pandemic affecting much of BMZC's in-person offerings, Djinn continues to lead BMZC in the online world, offering a place each day for our community to practice. She has continued to welcome new members into our sangha, offering guidance and training for those who wish to learn more about traditional Zen ceremonies.

Website, Social Media and Online Giving

The Board wishes to express our deep thanks for all those involved with the fantastic work on the new BMZC website.

In addition, the board would also like to thank to Justin McCartney for his continued and ongoing support regarding the online presence of BMZC.

With our presence now mainly being online, BMZC continues to explore new ways of offering teachings to our sangha through platforms such as Zoom, Soundcloud and Vimeo.

Charity Commission for N. Ireland

BMZC continues to be registered and compliant with the Charity Commission for Northern Ireland. Our Charity number is 106141, Company number 640489.

Finance, Gift Aid and Fundraising

The board wishes to express our gratitude to our accountants, namely Tony Clarke and Colleen Doherty, for their assistance during the past year.

All accounts and confirmation statements are filed with Companies House, tax returns submitted to Her Majesty's Revenue & Customs, and Rates Exemptions secured from Land & Property Services.

The Annual Accounts have been prepared by our accountants based on bank statements and spreadsheets from the Treasurer, and are available separately from this document.

The Board would like to offer thanks to Steve Williamson once more who has assisted with securing additional funding for BMZC in the form of grants which have helped the centre continue operations and plan ahead for the future.

Due to BMZC's switch to online sittings, workshops and classes we have received an increased amount of donations from our sangha both home and afar, for which we would like to express our sincere thanks.

BMZC is a charity organization which relies on the concept of dāna to provide offerings, classes and teachings. These donations enable BMZC to build a reserve of funds to fall back on in addition to allowing BMZC to plan and grow in the years forthcoming.

BLACK MOUNTAIN ZEN CENTRE
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees' Annual Report (Incorporating the Director's Report) continued...

Finance, Gift Aid and Fundraising (continued)

Lastly, the board would like to express our ongoing thanks to all our members who submit application forms, set up their standing orders or agreed cash donations, and who continue to contribute to the centre. Thank you.

Going Concern

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

Financial Review

The results for the year ended 31 March 2022 are set out on pages 9 and 10 of the financial statements.

The total income for the year ended 31 March 2022 amounted to £23,664 (2021: £44,983) The total expenditure was £18,745 (2021: £34,813)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £35,096 in reserves at the year end (2021: £30,177).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

BLACK MOUNTAIN ZEN CENTRE
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees' Annual Report (Incorporating the Director's Report) continued...

Trustees' responsibilities statement

The Trustees (who are also directors of Black Mountain Zen Centre for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these 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 accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 21/12/2022 and signed on behalf by:



Paul McCrory
Trustee

BLACK MOUNTAIN ZEN CENTRE
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACK MOUNTAIN ZEN CENTRE

I report on the financial statements of the company for the year ended 31 March 2022 which are set out on pages 9 and 10.

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

Respective responsibilities of trustees and examiner

As the company's Trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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 was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Independent examiner's statement

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 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

BLACK MOUNTAIN ZEN CENTRE
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACK MOUNTAIN ZEN CENTRE
CONTINUED...

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.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

22.12.22

Date:

BLACK MOUNTAIN ZEN CENTRE
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

		Unrestricted Funds	Restricted Funds	Year to 31-Mar-22 TOTAL	Year to 31-Mar-21 TOTAL
	Note	£	£	£	£
Income from:					
Donations and Legacies	2	15	5,000	5,015	5,120
Charitable Activities	3	18,649	-	18,649	39,863
Total Income		18,664	5,000	23,664	44,983
Expenditure on:					
Charitable Activities	6	18,745	-	18,745	34,813
Total Expenditure:		18,745	-	18,745	34,813
Net income/(Expenditure)		(81)	5,000	4,919	10,170
Transfers between funds		-	-	-	-
Net movement in funds		(81)	5,000	4,919	10,170
<u>Reconciliation of Funds</u>					
Total funds brought forward	12	30,176	-	30,176	20,007
Total Funds carried forward	11	30,096	5,000	35,096	30,176

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

All incoming resources and resources expended 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 page 11 to 16 form an integral part of these accounts

BLACK MOUNTAIN ZEN CENTRE
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BALANCE SHEET
As at 31 March 2022

	Note	<u>2022</u> £	<u>2021</u> £
Fixed Assets			
Tangible Assets		-	-
Current Assets			
Debtors	8	-	-
Cash at bank		35,834	30,740
		<u>35,834</u>	<u>30,740</u>
Liabilities			
Creditors: amounts falling due within one year	10	<u>(738)</u>	<u>(563)</u>
Net Current Assets		<u>35,096</u>	<u>30,177</u>
Net assets		<u><u>35,096</u></u>	<u><u>30,177</u></u>
Funds			
Restricted		5,000	-
Unrestricted		30,096	30,177
TOTAL FUNDS	11	<u><u>35,096</u></u>	<u><u>30,177</u></u>

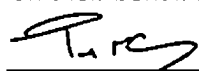
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board directors on 21/12/2022 and were signed on their behalf by:



Paul McCrory
Trustee

The notes on page 11 to 16 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Black Mountain Zen Centre is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: Black Mountain Zen Centre, Cathedral Buildings, 64 Donegall Street, Belfast, BT1 2GT.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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.

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.

NOTES TO THE ACCOUNTS CONTINUED...

1.4 Incoming resources (continued)

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	15% on cost
Computers	20% on cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity 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 charity's balance sheet when the charity becomes party to 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.

NOTES TO THE ACCOUNTS CONTINUED...

1.9 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.

1.10 Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 operations 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.

1.11 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 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.

BLACK MOUNTAIN ZEN CENTRE
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS CONTINUED...

2 Income from Donations and Legacies

	2022		2021
	Unrestricted Funds	Restricted Funds	TOTAL
	£	£	£
Comic Relief	-	5,000	5,000
Donation	-	-	100
Interest	15	-	15
	15	5,000	5,015
Totals 2021	2,120	3,000	5,120

3 Income from Charitable Activities

	2022		2021
	Unrestricted Funds	Restricted Funds	TOTAL
	£	£	£
Sesshin	-	-	-
Workshops / Retreat	11,249	-	11,249
General	856	-	856
Membership	6,544	-	6,544
Totals 2022	18,649	-	18,649
Totals 2021	39,863	-	39,863

4 Staff Costs and Numbers

	2022	2021
	£	£
Gross Wages and Salaries	-	-
	-	-

No employee received emoluments of more than £60,000 (2021: Nil)

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

2022	2021
Number	Number
-	-

5 Related party transactions

There were no related party transactions during the year.

BLACK MOUNTAIN ZEN CENTRE
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS CONTINUED...

6 Expenditure

	2022		2021
Charitable Activities	Unrestricted Funds	Restricted Funds	TOTAL
	£	£	£
Accountant Fees	360	-	360
Advertisement	10	-	10
Bank Charges	40	-	40
General Expense	306	-	306
Heat & Light	80	-	80
Internet	771	-	771
Membership	74	-	74
Rent	7,219	-	7,219
Stipend / Premises	9,120	-	9,120
Workshops / Other	764	-	764
Total 2022	18,745	-	18,745
Total 2021	31,813	3,000	34,813

7 Trustees remuneration & expenses

During the year, no Trustees received any remuneration 2022:£NIL (2021 - £NIL).

During the year, no Trustees received any benefits in kind 2022:£NIL (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses 2022:£NIL (2021 - £NIL).

8 Debtors

	2022	2021
	£	£
Grants Receivable	-	-
Prepayments	-	-
	-	-

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £360 (2021 - £360)

BLACK MOUNTAIN ZEN CENTRE
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS CONTINUED...

10 Creditors: amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	£	£
Accruals & Deferred Income	-	-
Government Pension	-	-
Other Creditors	738	563
	738	563

11 Statement of funds - current year

	Balance at 1 April 2021	Income	Expenditure	Transfer in/out	Balance at 31 March 2022
	£	£	£	£	£
<u>Restricted funds</u>					
Comic Relief	-	5,000	-	-	5,000
Total restricted funds	-	5,000	-	-	5,000
<u>Unrestricted funds</u>					
General funds	30,177	18,664	(18,745)	-	30,096
Total Unrestricted funds	30,177	18,664	(18,745)	-	30,096
Total of funds - current year	30,177	23,664	(18,745)	-	35,096

12 Statement of fund - prior year

	Balance at 1 April 2020	Income	Expenditure	Transfer in/out	Balance at 31 March 2021
Total unrestricted funds	20,007	41,983	(31,813)	-	30,177
Total restricted funds	-	3,000	(3,000)	-	-
Total of funds - prior year	20,007	44,983	(34,813)	-	30,177