

Blackmountain Shared Space

Northern Ireland · Charity number 107459

Details

Status	Received
Company number	645295
Registered	2020-08-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Blackmountain Shared Space 280 Ballygomartin Road Belfast BT13 3ng BT13 3NG
Phone	02895219694
Email	info@blackmountainsharedspace.com
Website	www.blackmountainsharedspace.org

Activities

Purposes: The objects of the Company shall be to promote the benefit of the inhabitants of the Greater Belfast area (the “area of benefit”) and in particular the Upper Springfield, Moyard, New Barnsley, Springmartin and Highfield areas and their environs, without distinction of sex, sexual orientation, age, race, ethnicity, or political, religious or other opinion, and in particular to:- (1) Advance community development by: (a) facilitating inclusive community engagement with, and use of, shared spaces, facilities, resources, networks and ideas; (b) promoting peace building, conflict transformation and capacity building and fostering understanding, respect, trust and social cohesion between people from different communities and backgrounds; (c) providing facilities and amenities for, and promoting co-operation and joint activities between, community and voluntary groups and organisations; (d) providing leisure and recreational facilities for individuals who have need of such facilities by reason of youth, age, hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life. (2) Relieve those in need by: (a) providing housing to benefit people on low incomes unable to afford a house on the open market; (b) creating employment and training opportunities by the provision of enterprise units on favourable terms. (3) Advance education and training for the public benefit through: (a) the provision of programmes of education and training designed to improve the employability of young people and any other socially or economically disadvantaged people in the area of benefit; (b) the provision of day-care facilities for young children.

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

How the charity works: Community development, Community enterprise, Cross-border/cross-community, Cultural, Economic development, Education/training, General charitable purposes, Urban development, Volunteer development, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), Community safety/crime prevention, Ex-offenders and prisoners, General public, Interface communities, Men, Older people, Parents, Unemployed/low income, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-18	£454,575	£608,540	£-12,554	10

Trustees

Name	Role	Appointed
Mr Paul Millar		
Mr Steven Corr		
Ms Sharon Beattie		

Blackmountain Shared Space

Northern Ireland - Charity number 107459

Accounts

**Black Mountain Shared Space
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 April 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	-	334,668	334,668	488,815
Charitable activities	4	115,287	-	115,287	-
Other		4,620	-	4,620	3,699
		<u>119,907</u>	<u>334,668</u>	<u>454,575</u>	<u>492,514</u>
EXPENDITURE ON:					
Charitable activities	5	(89,904)	(518,636)	(608,540)	(460,736)
NET (EXPENDITURE)/INCOME					
		30,003	(183,968)	(153,965)	31,778
Transfers between funds	13	37,094	(37,094)	-	-
NET MOVEMENT IN FUNDS					
		67,097	(221,062)	(153,965)	31,778
RECONCILIATION OF FUNDS:					
Total funds brought forward		(31,347)	253,265	221,918	190,140
TOTAL FUNDS CARRIED FORWARD	13	<u>35,750</u>	<u>32,203</u>	<u>67,953</u>	<u>221,918</u>

The notes on pages 8 to 12 form part of these financial statements.

**Black Mountain Shared Space
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 30 April 2025**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	-	488,815	488,815
Other		3,699	-	3,699
		<u>3,699</u>	<u>488,815</u>	<u>492,514</u>
EXPENDITURE ON:				
Charitable activities	5	(15,967)	(444,769)	(460,736)
NET INCOME		(12,268)	44,046	31,778
Transfers between funds	13	4,080	(4,080)	-
NET MOVEMENT IN FUNDS		(8,188)	39,966	31,778
RECONCILIATION OF FUNDS:				
Total funds brought forward		(23,159)	213,299	190,140
TOTAL FUNDS CARRIED FORWARD	13	<u>(31,347)</u>	<u>253,265</u>	<u>221,918</u>

The notes on pages 8 to 12 form part of these financial statements.

**Black Mountain Shared Space
Balance Sheet
As At 30 April 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	38,166	-	38,166	9,426
		38,166	-	38,166	9,426
CURRENT ASSETS					
Debtors	11	9,865	-	9,865	-
Cash at bank and in hand		274	32,203	32,476	218,719
		10,139	32,203	42,341	218,719
Creditors: Amounts Falling Due Within One Year	12	(12,555)	-	(12,554)	(6,227)
NET CURRENT ASSETS (LIABILITIES)		(2,416)	32,203	29,787	212,492
TOTAL ASSETS LESS CURRENT LIABILITIES		35,750	32,203	67,953	221,918
NET ASSETS		35,750	32,203	67,953	221,918
FUNDS OF THE CHARITY					
Restricted Funds				32,203	253,265
Unrestricted Funds				35,750	(31,347)
TOTAL FUNDS	13			67,953	221,918

For the year ending 30 April 2025 the charitable company was entitled to exemption from audit under section 479a of the Companies Act 2006 relating to subsidiary companies.

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

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.

On behalf of the board



Mr Paul Millar

Trustee
Date

08 Dec 2025



Mr Steven Corr

Trustee

The notes on pages 8 to 12 form part of these financial statements.

Black Mountain Shared Space Notes to the Financial Statements For The Year Ended 30 April 2025

1. General Information

Black Mountain Shared Space is a company limited by guarantee, incorporated in Northern Ireland, registered number NI645295 and registered charity number 107459. The registered office is 280 Ballygomartin Road, Belfast, BT13 3NG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

The charitable company is a Public Benefit Entity as defined by FRS 102.

The presentational currency is £ sterling and the level of rounding is to the nearest £.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

2.4. Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Income from government and other grants are recognised at fair value and when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

2.5. Resources Expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**Black Mountain Shared Space
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025**

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance
Fixtures & Fittings	15% reducing balance
Computer Equipment	15% reducing balance

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Financial Instruments

Financial liabilities and equity instruments are classified accordingly 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 entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classes as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classes as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2.9. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.10. 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 of fixed assets.

3. Income from Donations and Legacies

2025	2024
Restricted funds	Total funds
£	£
334,668	488,815

Grants

4. Income from Charitable Activities

2025	2024
Unrestricted funds	Total funds
£	£
115,287	-

Shared Space

Black Mountain Shared Space
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

5. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Shared Space	23,440	-	23,440
Grant Expenditure	198,332	-	198,332
Salaries	274,434	-	274,434
Governance Costs	-	7,433	7,433
Support Costs	-	104,901	104,901
	<u>496,206</u>	<u>112,334</u>	<u>608,540</u>
			2024
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Grant Expenditure	178,173	-	178,173
Salaries	208,402	-	208,402
Governance Costs	-	2,520	2,520
Support Costs	-	71,641	71,641
	<u>386,575</u>	<u>74,161</u>	<u>460,736</u>

6. Support Costs

			2025
	Governance Costs	Support Costs	Total
	£	£	£
Employee costs	-	751	751
Premises expenses	-	35,152	35,152
General administration	-	60,645	60,645
Depreciation	-	8,353	8,353
Governance costs	7,433	-	7,433
	<u>7,433</u>	<u>104,901</u>	<u>112,334</u>
			2024
	Governance Costs	Support Costs	Total
	£	£	£
Employee costs	-	1,000	1,000
Premises expenses	-	12,750	12,750
General administration	-	55,544	55,544
Depreciation	-	2,347	2,347
Governance costs	2,520	-	2,520
	<u>2,520</u>	<u>71,641</u>	<u>74,161</u>

**Black Mountain Shared Space
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025**

7. Independent Examiner's Remuneration

	2025	2024 as restated
	£	£
Independent examination of the financial statements	1,800	-
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>1,800</u>	<u>-</u>

8. Staff Costs

Staff costs were as follows:

	2025	2024 as restated
	£	£
Wages and salaries	<u>274,434</u>	<u>208,402</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 8 (2024: 7)

10. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 May 2024	15,500	-	7,436	22,936
Additions	-	35,516	1,578	37,094
As at 30 April 2025	<u>15,500</u>	<u>35,516</u>	<u>9,014</u>	<u>60,030</u>
Depreciation				
As at 1 May 2024	11,141	-	2,369	13,510
Provided during the period	1,090	6,267	997	8,354
As at 30 April 2025	<u>12,231</u>	<u>6,267</u>	<u>3,366</u>	<u>21,864</u>
Net Book Value				
As at 30 April 2025	<u>3,269</u>	<u>29,249</u>	<u>5,648</u>	<u>38,166</u>
As at 1 May 2024	<u>4,359</u>	<u>-</u>	<u>5,067</u>	<u>9,426</u>

11. Debtors

	2025	2024 as restated
	£	£
Due within one year		
Trade debtors	9,115	-
Other debtors	750	-
	<u>9,865</u>	<u>-</u>

**Black Mountain Shared Space
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025**

12. Creditors: Amounts Falling Due Within One Year

	2025	2024 as restated
	£	£
Taxation and social security	3,003	3,587
Accruals and deferred income	9,551	2,640
	12,554	6,227

13. Movement in Funds

	As at 1 May 2024	Income	Expenditure	Transfers	As at 30 April 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	(31,347)	119,907	(89,904)	37,094	35,750
Restricted funds					
Restricted Funds	253,265	334,668	(518,636)	(37,094)	32,203
Total funds	221,918	454,575	(608,540)	-	67,953
	As at 1 May 2023	Income	Expenditure	Transfers	As at 30 April 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	(23,159)	3,699	(15,967)	4,080	(31,347)
Restricted funds					
Restricted Funds	213,299	488,815	(444,769)	(4,080)	253,265
Total funds	190,140	492,514	(460,736)	-	221,918

Fund transfers relate to the transfer of fixed assets to unrestricted funds.

Prior year adjustment

Support costs which had been funded by restricted funds had been allocated to unrestricted funds in the previous year. The prior year adjustment reflects this movement from unrestricted reserves to restricted reserves.

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

16. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Blackmountain Shared Space

Northern Ireland - Charity number 107459

Accounts

Black Mountain Shared Space

Statement of Financial Activities for the Year Ended 30 April 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £ (As restated)
Income from:					
Donations and legacies	3	-	488,815	488,815	389,316
Investment income		-	-	-	13
Other income	4	<u>3,699</u>	<u>-</u>	<u>3,699</u>	<u>861</u>
Total income		<u>3,699</u>	<u>488,815</u>	<u>492,514</u>	<u>390,190</u>
Expenditure on:					
Charitable activities	5	-	(386,574)	(386,574)	(286,351)
Other expenditure	6	<u>(74,162)</u>	<u>-</u>	<u>(74,162)</u>	<u>(50,763)</u>
Total expenditure		<u>(74,162)</u>	<u>(386,574)</u>	<u>(460,736)</u>	<u>(337,114)</u>
Net (expenditure)/income		<u>(70,463)</u>	<u>102,241</u>	<u>31,778</u>	<u>53,076</u>
Net movement in funds		(70,463)	102,241	31,778	53,076
Reconciliation of funds					
Total funds brought forward		<u>(7,130)</u>	<u>197,270</u>	<u>190,140</u>	<u>137,064</u>
Total funds carried forward	11	<u><u>(77,593)</u></u>	<u><u>299,511</u></u>	<u><u>221,918</u></u>	<u><u>190,140</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 11.

Black Mountain Shared Space
(Registration number: NI645295)
Balance Sheet as at 30 April 2024

	Note	2024 £	2023 £ (As restated)
Fixed assets			
Tangible assets	8	9,426	11,279
Current assets			
Cash at bank and in hand	9	218,719	180,923
Creditors: Amounts falling due within one year	10	<u>(6,227)</u>	<u>(2,062)</u>
Net current assets		<u>212,492</u>	<u>178,861</u>
Net assets		<u>221,918</u>	<u>190,140</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		299,511	213,299
Unrestricted income funds			
Unrestricted funds		<u>(77,593)</u>	<u>(23,159)</u>
Total funds	11	<u>221,918</u>	<u>190,140</u>

For the financial year ending 30 April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:


- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 29 Jan 2025..... and signed on their behalf by:


 Paul Millar
 Trustee

.....


 Steven Corr
 Trustee

.....

The notes on pages 7 to 13 form an integral part of these financial statements.

Black Mountain Shared Space

Notes to the Financial Statements for the Year Ended 30 April 2024

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

280 Ballygomartin Road
Belfast
BT13 3NG

The presentational currency of the Charity is £ Sterling and the level of rounding is to the nearest £.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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

Basis of preparation

Black Mountain Shared Space meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Black Mountain Shared Space

Notes to the Financial Statements for the Year Ended 30 April 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance
Motor Vehicles	25% reducing balance

Black Mountain Shared Space

Notes to the Financial Statements for the Year Ended 30 April 2024

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Financial liabilities and equity instruments are classified accordingly 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 entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classes as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classes as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

3 Income from donations and legacies

	Restricted funds £	Total funds £
Grants receivable	488,815	488,815
Total for 2024	<u>488,815</u>	<u>488,815</u>
Total for 2023 (restated)	<u>389,316</u>	<u>389,316</u>

4 Other income

	Unrestricted funds General £	Total funds £
Minibus hire	3,699	3,699
Total for 2024	<u>3,699</u>	<u>3,699</u>

Black Mountain Shared Space

Notes to the Financial Statements for the Year Ended 30 April 2024

	Unrestricted funds General £	Total funds £
Investment income	-	-
Total for 2024	-	-
Total for 2023	13	13

5 Expenditure on charitable activities

	Unrestricted £	Restricted £	2024 £	2023 (Restated) £
Grant expenditure	-	178,173	178,173	128,902
Salaries	-	208,401	208,401	159,905
	-	386,574	386,574	288,807

6 Other expenditure

	Unrestricted £	Restricted £	2024 £	2023 (Restated) £
Governance costs	2,520	-	2,520	1,560
Support costs	71,642	-	71,642	46,747
	74,162	-	74,162	48,307

Black Mountain Shared Space

Notes to the Financial Statements for the Year Ended 30 April 2024

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 May 2023	6,941	15,500	22,441
Additions	495	-	495
At 30 April 2024	<u>7,436</u>	<u>15,500</u>	<u>22,936</u>
Depreciation			
At 1 May 2023	1,475	9,688	11,163
Charge for the year	894	1,453	2,347
At 30 April 2024	<u>2,369</u>	<u>11,141</u>	<u>13,510</u>
Net book value			
At 30 April 2024	<u>5,067</u>	<u>4,359</u>	<u>9,426</u>
At 30 April 2023	<u>5,466</u>	<u>5,812</u>	<u>11,278</u>

9 Cash and cash equivalents

	2024 £	2023 £ (As restated)
Cash at bank	<u>218,719</u>	<u>180,923</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,586	262
Other creditors	1	-
Accruals	<u>2,640</u>	<u>1,800</u>
	<u>6,227</u>	<u>2,062</u>

Black Mountain Shared Space

Notes to the Financial Statements for the Year Ended 30 April 2024

11 Funds

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Unrestricted funds				
General	(7,130)	3,699	(74,162)	(77,593)
Restricted funds	<u>197,270</u>	<u>488,815</u>	<u>(386,574)</u>	<u>299,511</u>
Total funds	<u><u>190,140</u></u>	<u><u>492,514</u></u>	<u><u>(460,736)</u></u>	<u><u>221,918</u></u>
	Balance at 1 May 2022 £	Incoming resources £ (Restated)	Resources expended £ (Restated)	Balance at 30 April 2023 £ (Restated)
Unrestricted funds				
General	27,367	874	(51,400)	(23,159)
Restricted funds	<u>109,697</u>	<u>389,316</u>	<u>(285,714)</u>	<u>213,299</u>
Total funds	<u><u>137,064</u></u>	<u><u>390,190</u></u>	<u><u>(337,114)</u></u>	<u><u>190,140</u></u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 April 2024 £
Tangible fixed assets	9,426	9,426
Current assets	218,719	218,719
Current liabilities	<u>(6,227)</u>	<u>(6,227)</u>
Total net assets	<u><u>221,918</u></u>	<u><u>221,918</u></u>
	Unrestricted funds General £	Total funds at 30 April 2023 £ (As restated)
Tangible fixed assets	11,279	11,279
Current assets	180,923	180,923
Current liabilities	<u>(2,062)</u>	<u>(2,062)</u>
Total net assets	<u><u>190,140</u></u>	<u><u>190,140</u></u>

Black Mountain Shared Space

Notes to the Financial Statements for the Year Ended 30 April 2024

13 Analysis of net funds

	At 1 May 2023 £	At 30 April 2024 £
Cash at bank and in hand	<u>180,923</u>	<u>180,923</u>
Net debt	<u>180,923</u>	<u>180,923</u>

14 Prior Year Adjustment

In the prior year, restricted funds were understated by £100,000 due to an omission of a bank account from the financial statements. Adjustments to correct this error have been made to the comparative financial information.

The impact of these adjustments as at 30 April 2023 are as follows:

Income £100,000 Credit
Expenditure £637 Debit
Furniture and equipment £4,080 Debit
Furniture and equipment accumulated depreciation £612 Credit
Cash at bank £96,507 Debit
Funds b/f £612 Credit

Blackmountain Shared Space

Northern Ireland - Charity number 107459

Annual report

Black Mountain Shared Space

Trustees' Report

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on^{29 Jan 2025} and signed on its behalf by:



.....
Paul Millar
Trustee



.....
Steven Corr
Trustee

Blackmountain Shared Space

Northern Ireland - Charity number 107459

Annual return

Black Mountain Shared Space

Independent Examiner's Report to the trustees of Black Mountain Shared Space ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of Black Mountain Shared Space (and also its directors 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 ('the 2006 Act').

Having satisfied myself that the accounts of Black Mountain Shared Space are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008 ('the 2008 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Basis of independent examiner's report

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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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; and
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.

Brian Stewart
.....

Brian Stewart FCA
For and on behalf of
RBCA Limited, Independent Examiners
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Date: 29 Jan 2025
.....

Blackmountain Shared Space

Northern Ireland - Charity number 107459

Accounts

Black Mountain Shared Space
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 30 April 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income							
Donations and legacies	3.1	861	289,316	290,177	5,210	302,889	308,099
Investments	3.2	13	-	13	11	-	11
Total income		874	289,316	290,190	5,221	302,889	308,110
Expenditure							
Charitable activities	4.1	32,303	301,718	334,021	3,241	311,310	314,551
Other expenditure	4.2	2,456	-	2,456	4,208	-	4,208
Total Expenditure		34,759	301,718	336,477	7,449	311,310	318,759
Net income/(expenditure)		(33,885)	(12,402)	(46,287)	(2,228)	(8,421)	(10,649)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(33,885)	(12,402)	(46,287)	(2,228)	(8,421)	(10,649)
Reconciliation of funds:							
Total funds beginning of the year	12	26,755	109,697	136,452	28,983	118,118	147,101
Total funds at the end of the year		(7,130)	97,295	90,165	26,755	109,697	136,452

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Black Mountain Shared Space
(A company limited by guarantee, not having a share capital)
Company Number: NI645295
BALANCE SHEET
as at 30 April 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	9	7,811	8,937
Current Assets			
Cash at bank and in hand		84,416	131,774
Creditors: Amounts falling due within one year	10	(2,062)	(4,259)
Net Current Assets		82,354	127,515
Total Assets less Current Liabilities		90,165	136,452
Funds			
Restricted trust funds		97,295	109,697
General fund (unrestricted)		(7,130)	26,755
Total funds	12	90,165	136,452

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.


For the financial year ended 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss 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 charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 6 February 2024 and signed on its behalf by



Steven Corr
Director



Paul Millar
Director

Black Mountain Shared Space

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2023

1. GENERAL INFORMATION

Black Mountain Shared Space is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Black Mountain Shared Space
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2023

continued

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Reducing balance
Motor vehicles	-	25% Reducing balance

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption.

3. INCOME						
3.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
Grants Receivable		-	289,316	289,316	302,889	
Voluntary Income		861	-	861	5,210	
		<u>861</u>	<u>289,316</u>	<u>290,177</u>	<u>308,099</u>	
3.2 INVESTMENTS		Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
Investments		13	-	13	11	
		<u>13</u>	<u>-</u>	<u>13</u>	<u>11</u>	
4. EXPENDITURE						
4.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
Expenditure on charitable activities		285,714	-	-	285,714	288,297
Governance Costs (Note 4.3)		-	-	48,307	48,307	26,254
		<u>285,714</u>	<u>-</u>	<u>48,307</u>	<u>334,021</u>	<u>314,551</u>
4.2 OTHER EXPENDITURE		Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
Other expenditure		-	2,456	-	2,456	4,208
		<u>-</u>	<u>2,456</u>	<u>-</u>	<u>2,456</u>	<u>4,208</u>
4.3 GOVERNANCE COSTS		Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
Charitable activities - governance costs		-	-	48,307	48,307	26,254
		<u>-</u>	<u>-</u>	<u>48,307</u>	<u>48,307</u>	<u>26,254</u>

Black Mountain Shared Space
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2023

continued

4.4 SUPPORT COSTS	Governance Costs £	2023 £	2022 £
Governance	1,560	1,560	2,200
Support	46,747	46,747	22,854
	<u>48,307</u>	<u>48,307</u>	<u>25,054</u>
5. ANALYSIS OF SUPPORT COSTS		2023 £	2022 £
Governance		1,560	2,200
Support		46,747	22,854
		<u>48,307</u>	<u>25,054</u>
6. NET INCOME		2023 £	2022 £
Net Income is stated after charging/(crediting):			
Depreciation of tangible assets		2,291	4,130
		<u>2,291</u>	<u>4,130</u>
7. INVESTMENT AND OTHER INCOME		2023 £	2022 £
Bank interest		13	11
		<u>13</u>	<u>11</u>
8. EMPLOYEES AND REMUNERATION			
The staff costs comprise:		2023 £	2022 £
Wages and salaries		159,905	155,105
		<u>159,905</u>	<u>155,105</u>
9. TANGIBLE FIXED ASSETS			
	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 May 2022	1,697	15,500	17,197
Additions	1,165	-	1,165
	<u>2,862</u>	<u>15,500</u>	<u>18,362</u>
At 30 April 2023	2,862	15,500	18,362
Depreciation			
At 1 May 2022	510	7,750	8,260
Charge for the financial year	353	1,938	2,291
	<u>863</u>	<u>9,688</u>	<u>10,551</u>
At 30 April 2023	863	9,688	10,551
Net book value			
At 30 April 2023	<u>1,999</u>	<u>5,812</u>	<u>7,811</u>
At 30 April 2022	<u>1,187</u>	<u>7,750</u>	<u>8,937</u>

Black Mountain Shared Space
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2023

continued

10. CREDITORS	2023	2022
Amounts falling due within one year	£	£
Taxation and social security costs	262	2,459
Accruals and deferred income	1,800	1,800
	<u>2,062</u>	<u>4,259</u>

11. RESERVES	2023	2022
	£	£
At the beginning of the year	136,452	147,101
Deficit for the financial year	(46,287)	(10,649)
At the end of the year	<u>90,165</u>	<u>136,452</u>

12. FUNDS			
12.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 May 2021	28,983	118,118	147,101
Movement during the financial year	(2,228)	(8,421)	(10,649)
At 30 April 2022	26,755	109,697	136,452
Movement during the financial year	(33,885)	(12,402)	(46,287)
At 30 April 2023	<u>(7,130)</u>	<u>97,295</u>	<u>90,165</u>

12.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance	Income	Expenditure	Transfers	Balance
	1 May			between	30 April
	2022			funds	2023
	£	£	£	£	£
Restricted funds					
Restricted	(193,192)	3,810	301,718	-	(491,100)
Belfast City Council	12,397	8,699	-	-	21,096
IFI Grant Funding	137,138	130,433	-	-	267,571
Community Foundation	7,500	8,790	-	-	16,290
Awards for All	-	10,150	-	-	10,150
Ireland Fund	496	8,697	-	-	9,193
IFI Advanced Funding	42,858	43,047	-	-	85,905
Porticus	100,000	60,000	-	-	160,000
Other Grants	-	10,690	-	-	10,690
DOJ & DOJ Christmas Market	2,500	5,000	-	-	7,500
	<u>109,697</u>	<u>289,316</u>	<u>301,718</u>	<u>-</u>	<u>97,295</u>
Unrestricted funds					
Unrestricted General	26,755	874	34,759	-	(7,130)
Total funds	<u>136,452</u>	<u>290,190</u>	<u>336,477</u>	<u>-</u>	<u>90,165</u>

Black Mountain Shared Space
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2023

continued

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	13,067	16,314	(262)	29,119
Unrestricted general funds	(5,256)	68,102	(1,800)	61,046
	<u>7,811</u>	<u>84,416</u>	<u>(2,062)</u>	<u>90,165</u>

13. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

BLACK MOUNTAIN SHARED SPACE
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 APRIL 2023

Black Mountain Shared Space

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 30 April 2023

	2023 £	2022 £
Income	290,177	308,099
Expenses		
Wages and salaries	159,905	155,105
Staff training	3,545	1,000
Sums paid to third parties	22,064	-
Consultations	51,484	31,485
Programme Costs	52,261	101,707
Rent payable	12,459	14,270
Insurance	1,897	2,486
Cleaning	1,200	1,200
Repairs and maintenance	1,593	-
Printing, postage and stationery	1,404	731
Advertising and marketing	18,330	1,801
Telephone	-	435
Computer costs	1,292	917
Minibus expenses	1,449	1,214
Accountancy	1,560	2,200
Bank charges	165	78
General expenses	3,578	-
Depreciation	2,291	4,130
	336,477	318,759
Miscellaneous income		
Bank interest	13	11
Net deficit	(46,287)	(10,649)

Blackmountain Shared Space

Northern Ireland - Charity number 107459

Annual report

Black Mountain Shared Space

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Steven Corr Michael Donnelly Paul Millar
Charity Number in Northern Ireland	107459
Company Registration Number	NI645295
Principal Address	Innovation Factory Forthriver Business Park Springfield Road Belfast Co. Antrim BT12 7DG Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 6 Trevor Hill Newry Co. Down BT34 1DN Northern Ireland
Principal Bankers	HSBC 25 - 29 Royal Avenue Belfast Co. Antrim BT1 1FB Northern Ireland

Black Mountain Shared Space

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the financial year ended 30 April 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 April 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Black Mountain Shared Space present a summary of its purpose and objectives for the financial year 30 April 2023.

Mission, Objectives and Strategy

Mission Statement

The charity works to promote intra-community capacity building and cross-community good relations in the Upper Springfield/Upper Shankill area.

Objectives

The objectives of the charity are as follows:

- To increase intra-community capacity and cohesion.
- Build positive cross-community relationships at all levels across the Upper Springfield Road/Upper Shankill interface area.
- Create initiatives that improve the health and well-being of residents in both communities.
- Develop and manage initiatives to address education, training and employability deficits in the area.
- Act as the main forum for cross-community dialogue and peace-building in the Upper Springfield/Upper Shankill Road area.
- Soften, remove or re-image ten interface barriers between the two communities.
- Develop a social enterprise initiative to create local employment opportunities.
- Develop a shared space for both communities to potentially include community, retail, training and leisure spaces.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £92,227 (2022 - £140,711) and liabilities of £2,062 (2022 - £4,259). The net assets of the charity have decreased by £(46,287).

Directors

The directors who served throughout the financial year, except as noted, were as follows:


Steven Corr
Michael Donnelly
Paul Millar

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 6 February 2024 and signed on its behalf by:



Steven Corr
Director



Paul Millar
Director

Black Mountain Shared Space

(A company limited by guarantee, not having a share capital)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 30 April 2023

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

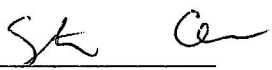
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Directors on 6 February 2024 and signed on its behalf by:



Steven Corr
Director



Paul Millar
Director

Blackmountain Shared Space

Northern Ireland - Charity number 107459

Annual return

Black Mountain Shared Space

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF BLACK MOUNTAIN SHARED SPACE

I have examined the financial statements of the charity for the financial year ended 30 April 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Directors that I have done so, and state those matters that I have agreed to state to them in this 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 charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of directors and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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

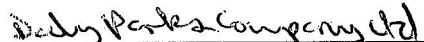
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



DALY PARK & COMPANY LTD

Chartered Accountants and Registered Auditors

6 Trevor Hill

Newry

Co. Down

BT34 1DN

Northern Ireland

Date: 6 February 2024