

REGISTERED COMPANY NUMBER: NI070571 (Northern Ireland)
REGISTERED CHARITY NUMBER: 100975

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended
30 September 2024

for

Northern Ireland Forest School
Association

M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

**Northern Ireland Forest School
Association**

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for the Year Ended 30 September 2024**

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**Northern Ireland Forest School
Association**

**Report of the Trustees
for the Year Ended 30 September 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Significant Activities

The Company develops and delivers sustainable environmental education programmes to schools and youth organisations across Northern Ireland. We also advise on conservation issues and help organisations create or enhance wildlife areas, for example, local authority parks or school grounds.

ACHIEVEMENT AND PERFORMANCE

All of the programmes run by NIFSA come under the heading "Learning Without Walls". The specific programmes can be broken down as follows:

Forest School Awards: this is the outreach programme to deliver Learning Without Walls to local communities. NIFSA currently work with nearly 300 qualified Forest Schools and are training a further 60 schools annually to become qualified. The Forest School Awards are supported by Mid-Ulster Council, Lisburn and Castlereagh Council, Mid and East Antrim Council, Fermanagh and Omagh Council, Antrim and Newtownabbey Council, Belfast City Council, North Down and N'Ards Council and the NI Environment Agency Environment Fund.

They are also financially supported by the Dufferin Foundation and the Drumlin Wind CoOperative.

Funding has been secured to train 60 schools a year.

NIFSA currently support an average of 5,000 pupils being taught outside every month.

Clandeboyne Nature Rangers: this is primarily an after-school Forest School serving the Bangor area. It is based in Lady Dufferin's estate - Clandeboyne Estate. An average of 21 children are picked up from 10 schools in North Down. Mid Term and Summer Holiday programmes are also run annually. These all prove very popular with waiting lists now in operation. In addition, school groups and nurseries visit Clandeboyne to have a forest school experience. Usually, 2 or 3 groups attend weekly.

MCC Builds (trading as Koolcabins) were taken to court to retrieve the downpayment on the building. No successful conclusion as yet and not hopeful. Clandeboyne Estate and The Dufferin Foundation have now undertaken the building project. They have appointed a dedicated architect to oversee the new build. Totalis is the company undertaking the building work. Work commenced in May 2024 with a completion date of March 2025.

Development of other projects

Nature Ranger Clubs - still progressing working with schools to support them running their own Nature Ranger Club.
Summer schemes - Caoimhe organises summer schemes using Forest School Leaders who want to do some extra work over the summer months in their own schools.
Intergenerational - funded by Radius Housing - nurseries work alongside nearby Folds with participants from both working together in Forest School sessions.

We will monitor each programme over the year to see if it is viable and sustainable.

**Northern Ireland Forest School
Association**

**Report of the Trustees
for the Year Ended 30 September 2024**

FINANCIAL REVIEW

Financial position

Principal funding sources:

The principal funding sources of the charity is through Local Authority training and development, Club fees, Memberships and Donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company is established to promote the benefit of the public, and in particular children (hereinafter referred to as 'beneficiaries') by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular:

a) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environments, and in particular as these relate to woodland and forestry environments

b) to maintain and manage or co-operate with any local authority in the maintenance of a centre or centres in the area of benefits for activities promoted by the association (hereinafter called "the Centre").

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI070571 (Northern Ireland)

Registered Charity number

100975

Registered office

NIFSA
Dendron Lodge
Clandeboyne Estate
Bangor
Co. Down
BT19 1RN

Trustees

The trustees, all of whom served during the year, were as follows:

G Lyttle
J McDaid
P M O'Kane

Northern Ireland Forest School
Association

Report of the Trustees
for the Year Ended 30 September 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

Approved by order of the board of trustees on 25/6/25 and signed on its behalf by:

J. M. McDaid
J McDaid - Trustee

**Independent Examiner's Report to the Trustees of
Northern Ireland Forest School
Association**

I report on the accounts of the company for the year ended 30 September 2024, which are set out on pages six to fifteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the 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. 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 included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.



Seamus McLernon

M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim

Independent Examiner's Report to the Trustees of
Northern Ireland Forest School
Association

BT9 6GH

Date: 25.06.25

**Northern Ireland Forest School
Association**

**Statement of Financial Activities
for the Year Ended 30 September 2024**

	Notes	Unrestricted funds £	Restricted funds £	30/9/24 Total funds £	30/9/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		203,151	73,813	276,964	300,074
Other income		3,033	-	3,033	-
Total		<u>206,184</u>	<u>73,813</u>	<u>279,997</u>	<u>300,074</u>
EXPENDITURE ON					
Charitable activities					
Unrestricted		236,039	73,813	309,852	280,492
Other		512	-	512	512
Total		<u>236,551</u>	<u>73,813</u>	<u>310,364</u>	<u>281,004</u>
NET INCOME/(EXPENDITURE)		(30,367)	-	(30,367)	19,070
RECONCILIATION OF FUNDS					
Total funds brought forward		106,879	35,000	141,879	122,809
TOTAL FUNDS CARRIED FORWARD		<u><u>76,512</u></u>	<u><u>35,000</u></u>	<u><u>111,512</u></u>	<u><u>141,879</u></u>

The notes form part of these financial statements

**Northern Ireland Forest School
Association**

**Balance Sheet
30 September 2024**

	Notes	30/9/24 £	30/9/23 £
FIXED ASSETS			
Tangible assets	7	7,991	6,551
CURRENT ASSETS			
Debtors	8	5,485	30,231
Cash at bank		<u>105,657</u>	<u>112,510</u>
		111,142	142,741
CREDITORS			
Amounts falling due within one year	9	<u>(7,621)</u>	<u>(7,413)</u>
		103,521	135,328
NET CURRENT ASSETS			
		<u>111,512</u>	<u>141,879</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>111,512</u>	<u>141,879</u>
NET ASSETS			
		<u>111,512</u>	<u>141,879</u>
FUNDS			
	12		
Unrestricted funds		76,512	106,879
Restricted funds		<u>35,000</u>	<u>35,000</u>
		111,512	141,879
TOTAL FUNDS			
		<u>111,512</u>	<u>141,879</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

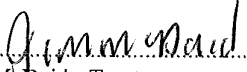
The notes form part of these financial statements

Northern Ireland Forest School
Association

Balance Sheet - continued
30 September 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25/10/25 and were signed on its behalf by:


J McDaid - Trustee

The notes form part of these financial statements

**Northern Ireland Forest School
Association**

**Notes to the Financial Statements
for the Year Ended 30 September 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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 measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Buildings	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Northern Ireland Forest School
Association**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30/9/24	30/9/23
	£	£
Depreciation - owned assets	1,900	3,406
Other operating leases	18,353	17,495
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/9/24	30/9/23
Administrative staff	15	13
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	240,465	59,609	300,074
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Unrestricted	220,883	59,609	280,492
Other	512	-	512
	<u> </u>	<u> </u>	<u> </u>
Total	221,395	59,609	281,004
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	19,070	-	19,070
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	87,809	35,000	122,809

**Northern Ireland Forest School
Association**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £		
TOTAL FUNDS CARRIED FORWARD	106,879	35,000	141,879		
6. INTANGIBLE FIXED ASSETS					
			Website Design £		
COST					
At 1 October 2023 and 30 September 2024			17,000		
AMORTISATION					
At 1 October 2023 and 30 September 2024			17,000		
NET BOOK VALUE					
At 30 September 2024			-		
At 30 September 2023			-		
7. TANGIBLE FIXED ASSETS					
	Buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 October 2023	5,120	16,205	5,064	9,570	35,959
Additions	-	-	3,340	-	3,340
	5,120	16,205	8,404	9,570	39,299
At 30 September 2024					
DEPRECIATION					
At 1 October 2023	512	16,205	3,121	9,570	29,408
Charge for year	512	-	1,388	-	1,900
	1,024	16,205	4,509	9,570	31,308
At 30 September 2024					
NET BOOK VALUE					
At 30 September 2024	4,096	-	3,895	-	7,991
At 30 September 2023	4,608	-	1,943	-	6,551

**Northern Ireland Forest School
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**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/24	30/9/23
	£	£
Trade debtors	5,485	30,231
	<u>5,485</u>	<u>30,231</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/24	30/9/23
	£	£
Bank loans and overdrafts (see note 10)	-	150
Social security and other taxes	4,341	3,771
Accruals and deferred income	3,280	3,492
	<u>7,621</u>	<u>7,413</u>

10. LOANS

An analysis of the maturity of loans is given below:

	30/9/24	30/9/23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	150
	<u>-</u>	<u>150</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	30/9/24 Total funds	30/9/23 Total funds
	£	£	£	£
Fixed assets	(27,009)	35,000	7,991	6,551
Current assets	111,142	-	111,142	142,741
Current liabilities	(7,621)	-	(7,621)	(7,413)
	<u>76,512</u>	<u>35,000</u>	<u>111,512</u>	<u>141,879</u>

Northern Ireland Forest School
Association

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

12. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	106,879	(30,367)	76,512
Restricted funds			
DAERA	35,000	-	35,000
TOTAL FUNDS	<u>141,879</u>	<u>(30,367)</u>	<u>111,512</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,785	(206,152)	(30,367)
Nature Rangers Club	30,399	(30,399)	-
	<u>206,184</u>	<u>(236,551)</u>	<u>(30,367)</u>
Restricted funds			
HazelWood	1,188	(1,188)	-
DAERA	45,000	(45,000)	-
National Lottery	23,625	(23,625)	-
Halifax	4,000	(4,000)	-
	<u>73,813</u>	<u>(73,813)</u>	<u>-</u>
TOTAL FUNDS	<u>279,997</u>	<u>(310,364)</u>	<u>(30,367)</u>

Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
Unrestricted funds			
General fund	87,809	19,070	106,879
Restricted funds			
DAERA	35,000	-	35,000
TOTAL FUNDS	<u>122,809</u>	<u>19,070</u>	<u>141,879</u>

**Northern Ireland Forest School
Association**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,334	(213,264)	19,070
Nature Rangers Club	8,131	(8,131)	-
	<u>240,465</u>	<u>(221,395)</u>	<u>19,070</u>
Restricted funds			
HazelWood	4,546	(4,546)	-
DAERA	23,563	(23,563)	-
National Lottery	31,500	(31,500)	-
	<u>59,609</u>	<u>(59,609)</u>	<u>-</u>
TOTAL FUNDS	<u><u>300,074</u></u>	<u><u>(281,004)</u></u>	<u><u>19,070</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/22 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	87,809	(11,297)	76,512
Restricted funds			
DAERA	35,000	-	35,000
	<u>122,809</u>	<u>(11,297)</u>	<u>111,512</u>
TOTAL FUNDS	<u><u>122,809</u></u>	<u><u>(11,297)</u></u>	<u><u>111,512</u></u>

**Northern Ireland Forest School
Association**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	408,119	(419,416)	(11,297)
Nature Rangers Club	38,530	(38,530)	-
	446,649	(457,946)	(11,297)
Restricted funds			
HazelWood	5,734	(5,734)	-
DAERA	68,563	(68,563)	-
National Lottery	55,125	(55,125)	-
Halifax	4,000	(4,000)	-
	133,422	(133,422)	-
TOTAL FUNDS	580,071	(591,368)	(11,297)

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

**Northern Ireland Forest School
Association**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2024**

	30/9/24	30/9/23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Forest School Awards	57,066	91,033
Donations	-	5,894
Clubs	-	10,144
Clandeboyne Nature Rangers	115,686	122,827
Grants	104,212	70,176
	<u>276,964</u>	<u>300,074</u>
Other income		
Other Income	3,033	-
Total incoming resources	<u>279,997</u>	<u>300,074</u>
EXPENDITURE		
Charitable activities		
Wages	205,057	183,225
Social security	9,803	7,360
Pensions	3,809	3,593
Direct Costs	10,436	15,155
Arts, crafts & supplies	7,983	8,238
Casual Summer Wages	11,973	-
	<u>249,061</u>	<u>217,571</u>
Other		
Freehold property	512	512
Support costs		
Management		
Other operating leases	18,353	17,495
Insurance	5,478	10,552
Light and heat	1,558	2,356
Telephone	1,482	1,182
Postage and stationery	270	22
Rent	150	-
Sundries	1,637	81
Travel and subsistence	920	20
Motor expenses	452	264
Carried forward	30,300	31,972

This page does not form part of the statutory financial statements

**Northern Ireland Forest School
Association**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2024**

	30/9/24	30/9/23
	£	£
Management		
Brought forward	30,300	31,972
Training	5,576	6,308
Protective clothing	3,075	2,344
Trade and professional	571	1,149
Staff welfare	2,646	3,906
Website costs	7,431	6,507
Repairs & Maintenance	3,412	444
Printing	-	1,584
Consultancy Fees	-	175
Subscriptions	75	60
Fixtures and fittings	1,388	1,266
Motor vehicles	-	1,628
	<u>54,474</u>	<u>57,343</u>
Finance		
Bank charges	165	135
Other		
Exceptional items	1,085	-
Governance costs		
Accountancy and legal fees	5,067	5,443
Total resources expended	<u>310,364</u>	<u>281,004</u>
Net (expenditure)/income	<u>(30,367)</u>	<u>19,070</u>

This page does not form part of the statutory financial statements

