

Company registration number: NI038105

Charity registration number: XR 32792

Outdoor Recreation (N. Ireland)

(A company limited by guarantee)

Annual Report and Audited Consolidated Financial Statements

for the Year Ended 31 March 2023

Outdoor Recreation (N. Ireland)

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Outdoor Recreation (N. Ireland)

Reference and Administrative Details

Chairman	Mr D Stelfox
Secretary	Dr C Ferris
Treasurer	Mr R Millar
Trustees	Ms F Kane Mr D Stelfox Ms E Trainor Dr C Ferris Mr D Hughes Mr R Magowan Mr J Hewitt Mr J Porter Mr R Millar
Charity Registration Number	XR 32792
Company Registration Number	NI038105
Principal office and registered office	The Stableyard Barnett's Demesne Malone Road Belfast BT9 5PB
Auditor	RBCA Limited Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the consolidated financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of management committee

The directors of the company are also charity trustees. The directors are elected to serve for an initial three year period. The directors give their time voluntarily and receive only out of pocket expenses from the company with the exception of Caro-Lynne Ferris whose post as Company Secretary of Outdoor Recreation (N. Ireland) is paid.

Risk management

The directors have conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff volunteers, clients and visitors to the centre. These procedures are reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

A scheme of delegation is in place and the day to day responsibility for the provision of services rests with the company secretary and the administrative team.

Outdoor Recreation NI commissioned a consultant to carry out an exercise with one overarching objective, to ensure its structures, and people processes are not only fit for purpose today, but more importantly are ready and prepared for the organisations ongoing success and growth. This project, named 'Fit for the Future' comprised a set of activities to examine and explore three key organisational strands, namely:

Strand A: Structure

A review regarding the effectiveness of the current organisation structure, to ensure it is positioned to deliver on both current and emerging business priorities.

Strand B: Remuneration

A review on the adequacy of ORNI's staff remuneration package, to ensure it is in line with current responsibilities and comparable sector rate.

Strand C: Culture

A review on the ORNI workplace culture, to develop further the ORNI employer brand and ensure it continues to be a great place to work.

Focusing specifically on Strand A, a new organisation structure was put in place in September 2022 to:

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Trustees Report for the Year Ended 31 March 2023

- Enable the organisation to retain its position as market leader, by giving time and resource to stakeholder engagement, strategic development and research;
- Be fully aligned and resourced against its strategic priorities;
- Provide a structure that enables the right balance and definition between Project Management and Line Management;
- Have a senior management structure that is fully supported to deliver team management, programme management, project mentorship, organisational leadership, and business development responsibilities;
- Have a project delivery team structure that allows projects to be allocated based on a set of defined criteria to include current skills and specialisms, but also personal and career development opportunities; and
- Ensure a fully resourced 'business support' presence, covering all matters that enable optimum functioning of the internal organisation to include Finance, HR, IT, Facilities, Procurement.

Tangibly, this established four new teams, Strategic Projects, Place Shaping, Communications and Training and Business Support.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ms F Kane (appointed 9 December 2022)
	Mr D Stelfox
	Ms E Trainor (appointed 9 December 2022)
	Dr C Ferris
	Mr D Hughes (appointed 9 December 2022)
	Mr R Magowan
	Mr J Hewitt (appointed 9 December 2022)
	Mr B Murphy (resigned 9 December 2022)
	Mr J Porter
	Mr R Millar
Chairman:	Mr D Stelfox
Secretary:	Dr C Ferris
Treasurer:	Mr R Millar

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2023

Objectives and activities

1. CHAMPIONING THE OUTDOORS

Strategic aim:

There is increased awareness of the benefits that outdoor recreation brings to individuals, communities and Northern Ireland as a whole and increased focus on the importance of outdoor recreation within policy and practice at both national and local levels.

Achievements

Key achievements for the year are summarised as follows:

- Engaged in regular meetings with EMFG, NIEA, eNGO Sector;
- Attended All Party Working Group on Cycling, DoH Obesity Group, Women in Sport, Belfast Healthy Cities;
- Two formal partnership agreements imminent - SLA with the Outdoor Partnership relating to the provision of financial administration services for the Opening Doors to the Outdoors UK Programme and UK Trails Project led by Developing Mountain Biking in Scotland;
- Acted in an advisory role, provided support and offered advice to numerous organisations on a wide range of subjects e.g access, trail signage, trail infrastructure, MTB signage etc;
- Deep dive analysis done of POMNI- (People in the Outdoors Monitor for NI) research - including impact of deprivation on outdoor recreation participation, rural/urban disparity in greenspace access and people with a disability and outdoor recreation participation. Individual Council factsheets prepared;
- Greenspace Mapping project complete - delivering an authoritative online map of all publicly accessible greenspace and off-road trails in Northern Ireland; and
- Acted as Secretariat to the National Outdoor Recreation Forum (NORF). Met once during the year.

2. DELIVERING TRAINING AND SHARING BEST PRACTICE

Strategic aim:

The outdoor recreation sector is better equipped to plan, deliver, manage and promote outdoor recreation initiatives to a high standard. There is an increasing focus on innovative, sustainable and participant-led approaches to outdoor recreation.

Achievements

Key achievements for the year are summarised as follows:

- Acted as the Secretariat to the UK and Ireland Outdoor Recreation Network (ORN);
- Acted as the Secretariat to the UK and Ireland Visitor Safety Group (VSG);
- Outdoor Recreation HUB Established <http://www.outdoorrecreationni.com/hub/blogs/>; 20 news/blogs published, 6 e-zines distributed. Regular LinkedIn and Twitter Updates;
- Delivered 2 webinars and 1 conference: Social Prescribing Evaluation Toolkit, Cave Hill Natural MTB Case Study Walk and Talk, ORNI Conference 2023 - 100+ in attendance;

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Trustees Report for the Year Ended 31 March 2023

- Outdoor Event Steering Group expanded and seminar organised for spring 2023; and
- Review on-going of Principles and Standards for Trail Development.

3. PLANNING AND DEVELOPING QUALITY EXPERIENCES

Strategic aim:

A wide range of high quality, sustainable and participant focused outdoor recreation experiences allowing people to connect and engage with nature are in place across Northern Ireland.

Achievements

Key achievements for the year are summarised as follows:

Completed

- Castle Caldwell Development Plan - FODC;
- Ring of Gullion Way Scoping Study- NMDDC;
- Cave Hill MTB Trail Pilot - BCC;
- Angling Development Report and Action Plan for the Erne System - FODC;
- Trail prescriptions for 8 trails in Binevenagh, Ballycarton, Grange and Downhill area - Binevenagh LPS;
- Maghera (Mullagh Road) Local Hub Masterplan - MUDC;
- National Outdoor Recreation Strategy for Ireland - support services - CnT;
- Beara Breifne Way Technical Trail Audit - FI;
- Roscommon Outdoor Recreation Strategy - Roscommon County Council;
- Ballina - Enniscrone Recreational Trail Feasibility Study - Mayo CoCo;
- Donegal Outdoor Recreation Strategy - Donegal County Council;
- Peatlands Eco Tourism phase 2 and phase 3- FI;
- Glenmona House Cushendun - NT;
- Inclusive Beach Access Study - NMDDC;
- Newcastle Harbour Open Water Swimming Review - NMDDC;
- Mourne Strategic Framework - Mourne Partnership;
- Blueways Vision and Action Plan - Blueways Partnership led by Sport Ireland;
- Mourne Park Visitor Experience Plan - Woodland Trust; and
- Glas-na-braden Visitor Experience Plan - Woodland Trust.

On-going

- Strangford Lough Blueway Feasibility Study - ANDBC;
- Feasibility Study for the development of a multi-use trails in NMDDC - DAERA;
- Silent Valley Masterplan - NI Water;
- Masterplans for Woodburn Forest, Portglenone Forest and Glenarm Forest;
- Camlough Mountain Masterplan -NMDDC;

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Trustees Report for the Year Ended 31 March 2023

- Camlough Mountain Masterplan -NMDDC;
- Ring of Gullion Visitor Management Plan - NMDDC;
- Slieve Beagh Feasibility Study - FODC, Cavan CC Monaghan CC; and
- Mote Park Development Project - Roscommon CoCo.

Community Trails

- Feasibility studies complete for 2 community trails - Bright GAC, Teconnaught GAC (NMDDC) with work progressing on a further 2 - Inch Abbey and Tipperary Wood;
- Feasibility study complete for Saul to Lough Money (SportNI); and
- Feasibility studies complete for community trails in Lisnagarvey Hockey Club, Clogher Valley, Larne, Ballyclare and Ballymena RFCs.

Water-Based Recreation

- Arney River Canoe Trail - complete.

Other

- Faughan Valley Sculpture Trail -trails and car park complete - final sculptures to be installed.

Research

- Participation figures gathered on a quarterly basis for Castleward, Divis, Gosford and the Community Trails in; Cloghey, Tobar Mhuire, Bunkers Hill, Saul GAC, Ballynahinch Rugby Club, Drumkeeragh Forest, Tievenadarragh Forest, Corry Wood, Seaforde Plantations, Carnagh Forest, Slan's Graveyard and Darkley Forest;
- Impact survey (Social Return on Investment) of one Community Trails (Arney) completed; and
- Social Value Assessment - Divis and Black Mountain complete.

4. INCREASING AWARENESS

Strategic aim:

A consistently high level of accurate information on outdoor recreation is widely available, leading to an increase awareness of outdoor recreation opportunities by both the local population and visitors to Northern Ireland.

Achievements

Key achievements for the year are summarised as follows:

- Phase 2 of OutmoreNI.com on-going;
- Phase 1 of 'Get Out More' marketing campaign complete - phase 2 on-going. Phase 1 secured 66k+ video views, established 6k+ social media followers, generated 39k+ website visits and over 20 media articles;
- Work on-going to make keep WalkNI, CanoeNI, MountainbikeNI, OutdoorNI up to date and consumer friendly;

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Trustees Report for the Year Ended 31 March 2023

- 12 Environmental messages posted on WalkNI through a combination of e-newsletter features, news articles and social media posts;
- E-news distributed to 375 underrepresented groups twice in the year;
- Responsible Use of the Outdoors Marketing campaign - complete - evaluation showed 100k video views, 425k reached on social media, 408k website visits, 71 newspaper articles, 2 radio interview and 1 TV piece;
- New Ulster Way website - complete;
- C.460,000 unique visitors to the websites WalkNI, MountainbikeNI, CanoeNI and OutmoreNI;
- C. 36,000k followers of WalkNI through social media channels of Facebook, Instagram and twitter;
- C.31,000k followers of MountainbikeNI through social media channels of Facebook, Instagram and twitter;
- Right Side of Outside Campaign - Phase 2 delivered to reiterate key messages to encourage responsible use of the outdoors. Campaign secured 25+ media articles, generated 39k+ website visits and reached over 200k people on social media;
- Get Wet - 11 water sport clubs offered 15 events and participation programmes; and
- Get Wet Stay Safe - 612 people attended courses between June and September. SUP most popular activity.

5. WIDENING, INCREASING AND SUSTAINING PARTICIPATION

Strategic aim:

The number of people participating in outdoor recreation in NI continues to rise.

Achievements

Key achievements for the year are summarised as follows:

- Peace + funding programme opened in March - work on-going on preparing a concept note.

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2023

Financial review

The Charity has generated a positive financial outcome for the year with a net increase in funds of £99,553 (2022: £389,596) as a result of total income for the year of £1,876,210 (2022: £2,192,687) and total expenditure for the year of £1,776,657 (2022: £1,803,091).

Statement of trustees' responsibilities

The trustees (who are also the directors of Outdoor Recreation (N. Ireland) 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 Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 incoming resources and application of resources, including its 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 apply them consistently;
- 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.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

The auditors RBCA Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2023

The annual report was approved by the trustees of the charity on 26 Oct 2023 and signed on its behalf by:

Fiona Kane
.....
Ms F Kane
Trustee

D Stelfox
.....
Mr D Stelfox
Chairman and Trustee

Edel Trainor
.....
Ms E Trainor
Trustee

Carolynne Ferris
.....
Dr C Ferris
Company Secretary and Trustee

David Hughes
.....
Mr D Hughes
Trustee

Reg J Magowan
.....
Mr R Magowan
Trustee

John C. Hewitt
.....
Mr J Hewitt
Trustee

J Porter
.....
Mr J Porter
Trustee

R Millar
.....
Mr R Millar
Treasurer and Trustee

Outdoor Recreation (N. Ireland)

Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2023

Opinion

We have audited the financial statements of Outdoor Recreation (N. Ireland) (the 'charity') for the year ended 31 March 2023, which comprise the Consolidated Statement of Financial Activities, Statement of Financial Activities for the Charity Alone, Consolidated Balance Sheet, Charity Balance Sheet, Consolidated Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Outdoor Recreation (N. Ireland)

Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2023

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

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

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Outdoor Recreation (N. Ireland)

Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2023

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Trustees and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Trustees.
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ross Boyd

.....
Ross Boyd (Senior Statutory Auditor)
For and on behalf of RBCA Limited, Statutory Auditor

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Date: 17 Nov 2023
.....

Outdoor Recreation (N. Ireland)

Consolidated Statement of Financial Activities for the Year Ended 31 March 2023

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	-	33,000	33,000	-
Charitable activities	5	-	749,144	749,144	471,408
Other trading activities	4	1,093,924	-	1,093,924	1,721,138
Investment income	6	142	-	142	141
Total income		1,094,066	782,144	1,876,210	2,192,687
Expenditure on:					
Charitable activities	7	(490,664)	(770,478)	(1,261,142)	(1,232,415)
Other expenditure	8	(515,515)	-	(515,515)	(570,676)
Total expenditure		(1,006,179)	(770,478)	(1,776,657)	(1,803,091)
Net (expenditure)/income		87,887	11,666	99,553	389,596
Net movement in funds		87,887	11,666	99,553	389,596
Reconciliation of funds					
Total funds brought forward		1,050,726	36,840	1,087,566	697,970
Total funds carried forward 16		1,138,613	48,506	1,187,119	1,087,566

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

The notes on pages 19 to 28 form an integral part of these financial statements.

Outdoor Recreation (N. Ireland)

Statement of Financial Activities for the Charity Alone for the Year Ended 31
March 2023
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	-	33,000	33,000	-
Charitable activities	-	749,144	749,144	471,408
Other trading activities	751,563	-	751,563	1,247,454
Investment income	142	-	142	141
Total income	751,705	782,144	1,533,849	1,719,003
Expenditure on:				
Charitable activities	(490,664)	(770,478)	(1,261,142)	(1,232,415)
Other expenditure	(173,154)	-	(173,154)	(96,992)
Total expenditure	(829,311)	(604,985)	(1,434,296)	(1,329,407)
Net (expenditure)/income	87,887	11,666	99,553	389,596
Net movement in funds	87,887	11,666	99,553	389,596
Reconciliation of funds				
Total funds brought forward	1,050,726	36,840	1,087,566	697,970
Total funds carried forward	1,138,613	48,506	1,187,119	1,087,566

The notes on pages 19 to 28 form an integral part of these financial statements.

Outdoor Recreation (N. Ireland)
(Registration number: NI038105)
Consolidated Balance Sheet as at 31 March 2023

		(as restated)	
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	15,260	15,921
Current assets			
Stocks	12	-	1,500
Debtors	13	826,402	618,389
Cash at bank and in hand	14	647,710	581,102
		<u>1,474,112</u>	<u>1,200,991</u>
Creditors: Amounts falling due within one year	15	<u>(302,254)</u>	<u>(129,346)</u>
Net current assets		<u>1,171,858</u>	<u>1,071,645</u>
Net assets		<u>1,187,119</u>	<u>1,087,566</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		48,506	36,840
Unrestricted income funds			
Unrestricted funds		<u>1,138,613</u>	<u>1,050,726</u>
Total funds	16	<u>1,187,119</u>	<u>1,087,566</u>

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.

Outdoor Recreation (N. Ireland)
(Registration number: NI038105)
Consolidated Balance Sheet as at 31 March 2023

The financial statements on pages 13 to 28 were approved by the trustees, and authorised for issue on ~~28 Oct 2023~~ and signed on their behalf by:

Fara Kane
.....
Ms F Kane
Trustee

D Stelfox
.....
Mr D Stelfox
Chairman and Trustee

Evel Trainor
.....
Ms E Trainor
Trustee

Caro-lyne Ferris
.....
Dr C Ferris
Company Secretary and Trustee

David Hughes
.....
Mr D Hughes
Trustee

Reg J Magowan
.....
Mr R Magowan
Trustee

John C. Hewitt
.....
Mr J Hewitt
Trustee

JH Porter
.....
Mr J Porter
Trustee

R Millar
.....
Mr R Millar
Treasurer and Trustee

Outdoor Recreation (N. Ireland)
 (Registration number: NI038105)
 Charity Balance Sheet as at 31 March 2023

	(as restated)	
	2023	2022
	£	£
Fixed assets		
Tangible assets	2,617	5,147
Current assets		
Stocks	-	1,500
Investments	3	3
Debtors	1,118,337	822,167
Cash at bank and in hand	207,317	274,825
	<u>1,325,657</u>	<u>1,098,495</u>
Creditors: Amounts falling due within one year	<u>(141,155)</u>	<u>(16,076)</u>
Net current assets	<u>1,184,502</u>	<u>1,082,419</u>
Net assets	<u>1,187,119</u>	<u>1,087,566</u>
Restricted income funds		
Restricted funds	48,506	36,840
Unrestricted income funds		
Unrestricted funds	<u>1,138,613</u>	<u>1,050,726</u>
Total funds	<u>1,187,119</u>	<u>1,087,566</u>

The notes on pages 19 to 28 form an integral part of these financial statements.

Outdoor Recreation (N. Ireland)

Consolidated Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		99,553	389,596
Adjustments to cash flows from non-cash items			
Depreciation	8	5,216	3,498
Investment income	6	(142)	(141)
		104,627	392,953
Working capital adjustments			
Decrease in stocks	12	1,500	-
Increase in debtors	13	(208,013)	(41,684)
Increase/(decrease) in creditors	15	172,908	(208,135)
Net cash flows from operating activities		71,022	143,134
Cash flows from investing activities			
Interest receivable and similar income	6	142	141
Purchase of tangible fixed assets	10	(4,555)	(11,742)
Net cash flows from investing activities		(4,413)	(11,601)
Net increase in cash and cash equivalents		66,608	131,534
Cash and cash equivalents at 1 April		581,102	449,568
Cash and cash equivalents at 31 March		647,710	581,102

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 28 form an integral part of these financial statements.

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

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 £1 towards the assets of the charity in the event of liquidation. The charity is registered as a charity with the Charity Commission of Northern Ireland.

The Charity number is XR 32792.

The Company number is NI038105.

The address of its registered office is:

The Stableyard
Barnett's Demesne
Malone Road
Belfast
BT9 5PB

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.

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

Basis of preparation

Outdoor Recreation (N Ireland) 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.

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2023.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The results of subsidiaries acquired or disposed of during the period are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

Presentational currency and level of rounding

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

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably;
- legacy income is recognised when receipt is probable and entitlement is established;
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers; and
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods;
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities; and
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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
Freehold property	10% straight line
Equipment	20% straight line

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.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Pensions

The Charity participates in the Local Government Pension Scheme for Northern Ireland which is administered by the N I Local Government Officers' Superannuation Committee. The scheme is an unfunded multi-employer defined benefit pension scheme. As the Charity is unable to identify its share of the underlying assets and liabilities, contributions are recognised as an expense in the period in which the related service is provided.

The Local Government Pension Scheme Regulations (Northern Ireland) 2014 provides the legal framework for regular actuarial valuations of the pension scheme to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every three years following the scheme valuation. The scheme actuary is responsible for carrying out scheme valuations and reviews contributions every three years following the scheme valuation. The 31 March 2022 scheme valuation was completed by Aon in March 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2023 to 31 March 2026.

The pension cost charge for the period by the Charity to the scheme amounted to £205,562 (2022: £172,309) based on a rate of 23.2% of pensionable pay.

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

Prior year adjustment

In the prior year, restricted funds were overstated by £59,526 and unrestricted funds were understated by £59,526.

There were several misstatements arising from errors in the prior year financial statements of Outdoor Recreation (N. Ireland) Trading Ltd as follows:

- Accruals and administrative expenses were understated by £83,431;
- Accruals were overstated by £105,919 and sales were understated by £105,919;
- Accrued income and sales were understated by £67,557; and
- The VAT liability and administrative expenses were understated by £14,122.

Adjustments to correct the above errors have been made to the comparative financial information.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Grants from companies	-	33,000	33,000	-
	-	33,000	33,000	-

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Non-charitable trading	398,861	-	398,861	911,029
Income from subsidiary	695,063	-	695,063	810,109
	1,093,924	-	1,093,924	1,721,138

5 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Communication & Training	-	352,317	352,317	122,926
Feasibility, Planning & Development	-	112,422	112,422	131,887
Marketing	-	190,726	190,726	96,223
Participation	-	93,679	93,679	120,372
	-	749,144	749,144	471,408

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Investment income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Bank interest receivable	142	-	142	141
	<u>142</u>	<u>-</u>	<u>142</u>	<u>141</u>

7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Communication & Training	-	319,293	319,293	125,870
Feasibility, Planning & Development	-	91,303	91,303	98,758
Marketing	-	174,488	174,488	89,008
Participation	-	19,901	19,901	119,277
Support Costs	490,664	165,493	656,157	799,502
	<u>490,664</u>	<u>770,478</u>	<u>1,261,142</u>	<u>1,232,415</u>

8 Other expenditure

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Administrative salaries	71,417	-	71,417	41,058
Administrative travel	8,158	-	8,158	1,003
Office costs	-	-	-	45,728
Sundry	-	-	-	1,587
Audit fees	5,000	-	5,000	3,960
Legal and professional fees	85,200	-	82,150	867
Bank charges	849	-	849	259
Depreciation	2,530	-	2,530	2,530
Expenditure by subsidiary	342,361	-	342,361	473,684
	<u>515,515</u>	<u>-</u>	<u>515,515</u>	<u>570,676</u>

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Salaries and wages	976,354	778,888
	976,354	778,888

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Average number of staff during year	22	20
	22	20

One employee received employee benefits of more than £60,000 during the year (2022: 1).

The Charity trustees were not paid or received any other benefits from employment with the Charity or its subsidiary in the year neither were they reimbursed expenses during the year with the exception of Caro-Lynne Ferris whose post as Company Secretary of Outdoor Recreation (N. Ireland) is paid. No Charity trustee received payment for professional or other services supplied to the Charity. The key management personnel of the parent Charity comprise the Executive Director and Operations Director. The total employee benefits of the key management personnel of the Charity were £155,813 (2022: £144,725).

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	156,349	98,506	254,855
Additions	-	4,555	4,555
At 31 March 2023	156,349	103,061	259,410
Depreciation			
At 1 April 2022	156,349	82,585	238,934
Charge for the year	-	5,216	5,216
At 31 March 2023	156,349	87,801	244,150
Net book value			
At 31 March 2023	-	15,260	15,260
At 31 March 2022	-	15,921	15,921

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Taxation

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

12 Stock

	2023 £	2022 £
Raw materials and consumables	-	1,500

13 Debtors

	2023 £	2022 £
Trade debtors	355,675	172,427
Prepayments and accrued income	462,712	340,042
Other debtors	8,015	105,920
	<u>826,402</u>	<u>618,389</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>647,710</u>	<u>581,102</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	71,579	-
Other creditors	127,230	28,439
Accruals and deferred income	103,444	100,907
	<u>302,253</u>	<u>129,346</u>

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Balance at 31 March 2023 £
Unrestricted funds			
General	1,050,726	87,887	1,138,613
Restricted funds	36,840	11,666	48,506
Total funds	1,087,566	99,553	1,187,119
	Balance at 1 April 2021 £	Incoming resources £	(as restated) Balance at 31 March 2022 £
Unrestricted funds			
General	601,604	449,122	1,050,726
Restricted funds	96,366	(59,526)	36,840
Total funds	697,970	389,596	1,087,566

17 Related party transactions

In 2023 the following transactions took place between Outdoor Recreation (N. Ireland) and its wholly owned subsidiary Outdoor Recreation (N. Ireland) Trading Ltd:

The transfer under gift aid of the trading profits of Outdoor Recreation (N. Ireland) Trading Ltd to Outdoor Recreation (N. Ireland) of £352,702 (2022: £336,425) of which £352,702 was outstanding as at 31 March 2023 (2022: £336,425).