

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 2024

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

Dr 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
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 2024

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 2024.

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 / Executive Director. This is delegated via a Senior Management Team with responsibility for four key units - Place Shaping, Strategic Projects, Communication & Training and Business Support.

This structure has been in place since September 2022. Outdoor Recreation NI has committed to carry out a structure review every three years 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. It is therefore envisaged the next review will be completed by September 2025.

Trustees and officers

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

Trustees:

Ms F Kane

Mr D Stelfox

Ms E Trainor

Dr C Ferris

Dr D Hughes

Mr R Magowan

Mr J Hewitt

Mr J Porter

Mr R Millar

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2024

Chairman:

Mr D Stelfox

Secretary:

Dr C Ferris

Treasurer:

Mr R Millar

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, Outdoor Tourism Partnership and Sport and Physical Activity Outcomes Based Accountability Workshops
- Two formal partnership agreements in place - UK Trails Project led by Developing Mountain Biking in Scotland and SLA with URFC to deliver outputs of Sports System Investment - Governing Bodies 2023/24.
- 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;
- One formal partnership agreement imminent - SLA with the Outdoor Partnership relating to the provision of financial administration services for the Opening Doors to the Outdoors UK Programme in the Sperrins.
- 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.
- Responded to the following consultation documents - DoH - Obesity Strategic Framework - 'Healthy Futures' and DfE - Tourism Strategy for Northern Ireland.
- Acted as Secretariat to the National Outdoor Recreation Forum (NORF). Met twice during the year.
- POMI Strategic Stakeholder Event at Stormont hosted by Minister for Health, Robin Swann.
- Animated video created with POMNI data on outdoor recreation benefits.
- Tutorial webinar delivered on accessing and using POMNI data and deep-dive analyses. Deep Dive Reports and Council Factsheets available on Outscape website.
- Greenspace NI map officially launched at Armagh Planetarium with on-going refinements.
- Two training events held on how to use the Greenspace NI map.
- 3 Social Return on Investment Studies (SROI) complete for Tobar Mhuire, Gosford and Seaford Plantations.

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2024

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 <http://www.outdoorrecreationni.com/hub/blogs/>; 15 news/blogs published, 22 e-zines distributed. Regular LinkedIn and Twitter Updates
- Delivered 4 webinars and 1 conference: Visitor Management Through Signage' - 65 attended, Marketing the Outdoors' - 35 attended, Community Engagement: A Fireside Chat with the Experts - 38 attended, Applying Accessibility Guidance to Northern Ireland" - 73 attended, Inspiring Exceptional Outdoor Places conference - 101 attended including speakers and staff
- Review on-going of Principles and Standards for Trail Development
- Ecological Annex to Trail Document - complete.
- Community Trail Development Toolkit - complete

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.

Scoping Studies / Feasibility Studies/ Masterplans:

Completed

- Feasibility study for the development of a pilot of multi-use horse trails suitable for off road horse riding in NMDDC - DAERA.
- Silent Valley Masterplan - NI Water.
- Ring of Gullion Access Plan - NMDDC.
- Masterplans for Woodburn Forest, Portglenone Forest and Glenarm Forests - MEABC.
- Strangford Lough Blueway Feasibility Study - ANDBC.
- Cycle Trail Criteria for Ireland - Sport Ireland.
- Tourism NI EAGS Walks - Tourism NI.
- Slieve Beagh Feasibility Study - FODC, Cavan CC Monaghan CC.
- Columban Way Feasibility Study - Carlow CoCo + 8 partner councils.
- Four Points Feasibility Study - Kerry CoCo, Donegal CoCo & ANDBC.

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2024

- Slí Cholmcille Feasibility Study - Donegal CoCo & DCSDC.
- Bord na Móna Recreation Strategy - Bord na Mona.
- County Outdoor Recreation Plans - Guidelines - DRCD.
- Quality Framework for outdoor recreation amenities -Roscommon CoCo.
- Recreation Masterplan for Donamon - Roscommon CoCo.
- Blueway Brand Signage Guidelines - SI & Waterways Ireland.
- High Level Spatial Masterplan for Convent Lands, Monaghan - Monghan CoCo.
- Regenerative Tourism Cross Border Project - Donegal CoCo & FODC.
- Traad Point Masterplan - MUDC.
- Tullaghoge Fort Access and interpretation Study- MUDC.
- Bohernabreena Reservoir and Waterworks Spatial Masterplan - Uisce Éireann - Irish Water.
- Ballyhoura - Outdoor Recreation Trails Masterplan - Ballyhoura Development CLG.
- Boorin Nature Reserve - Path Specification Survey - Ulster Wildlife Trust.

On-going

- Camlough Mountain Masterplan -NMDDC
- Minerstown Visitor Management Plan - NMDDC
- Fathom Forest Scoping Study (NMDDC)
- Mote Park Development Project - Roscommon CoCo

Community Trails

- 3 trail scoping studies completed (Lough Rea, Sheeptown and Mayobridge) - NMDDC
- 2 trail feasibility studies completed - Tullyhogue Community (MUDC) and Hilltown (NMDDC)
- 2 trail feasibility studies underway - Inch Abbey and Forkhill River Walk -NMDDC.
- 3 trails progressing to planning - Saul to Lough Money, Tievcrom and Glendesha Phase 2 - Slievbrack - NMDDC.
- planning applications submitted - Janes Shore, Jackson Folly, Tipperary Wood -NMDDC.

Other

- Faughan Valley Sculpture Trail -complete

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, Darkley Forest, Glendesha Forest, Daisy Hill, Aughrim Hill, Glaswater Wood,

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2024

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:

- On-going refinement of OutmoreNI.com.
- Work on-going to make keep WalkNI, CanoeNI, MountainbikeNI, OutdoorNI up to date and consumer friendly.
- C.320,000 unique visitors to the websites WalkNI - a 35% increase on 22/23.
- 10,000 annual web visitors to Ulster Way website - a 35% increase on 2022/23.
- WalkNI Awards received over 700 votes.
- New MountainbikeNI website developed and launched.
- C. 37,000k followers of WalkNI through social media channels of Facebook, Instagram and twitter.
- C.32,000k followers of MountainbikeNI through social media channels of Facebook, Instagram and twitter.
- C.11,000k followers of OutmoreNI through social media channels of Facebook, Instagram and twitter.
- Right Side of Outside Campaign - Phase 3 delivered to reiterate key messages to encourage responsible use of the outdoors.
- Get Wet campaign- delivered 31 events. 5,000 followers on social media
- Get Wet Stay Safe - 1,130 people attended courses. SUP and sit on kayaking the 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 24 - work on-going to prepare an application for submission. Project involves 19 partners - 11 from NI and 8 from the Republic of Ireland. Project estimated at c. £7.5million - three-year participation programme. Covers all of NI except area within Belfast City Council area and the 6 border counties - Lough, Cavan, Monaghan, Leitrum, Donegal and Sligo.

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2024

Financial review

The Charity has had a slight decrease in funds of £54,271 (2023: increase of £99,553) as a result of total income for the year of £1,689,473 (2023: £1,876,210) and total expenditure for the year of £1,743,744 (2023: £1,776,657).

Contingencies

The company is not registered for VAT and provides a range of services. The company's subsidiary is registered for both UK and Irish VAT. The company is currently reviewing its position in relation to its income and depending on the outcome of this review and decisions made by the group there may be a company VAT liability and/or changes to the service provision. This is complex matter involving specialist advisors and at the date of the approval of the accounts this review has not been completed and its outcome is unknown.

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".

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.

Outdoor Recreation (N. Ireland)

Trustees Report for the Year Ended 31 March 2024

Reappointment of auditor

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

09 Jan 2025

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

Caro-lyne Ferris

.....

Dr C Ferris

Company Secretary and Trustee

Dawson Stelfox

.....

Mr D Stelfox

Chairman and Trustee

Outdoor Recreation (N. Ireland)

Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024

Opinion

We have audited the financial statements of Outdoor Recreation (N. Ireland) (the 'charity') for the year ended 31 March 2024, 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 2024 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 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.

Emphasis of Matter

We draw attention to note 16 of the financial statements, and to disclosure within the Trustees Report, which describes an uncertainty relating to the future outcome of a review of the company's income. Depending on the outcome of this review and decisions made by the group there may be a company VAT liability and/or changes to the service provision. This is complex matter involving specialist advisors and at the date of the approval of the accounts this review has not been completed and its outcome is unknown.

Outdoor Recreation (N. Ireland)

Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024

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.

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.

Outdoor Recreation (N. Ireland)

Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024

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.

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.

Outdoor Recreation (N. Ireland)

Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024

Ross Boyd

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

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

10 Jan 2025

Date:.....

Outdoor Recreation (N. Ireland)

Consolidated Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	97,338	29,615	126,953	33,000
Charitable activities	5	-	460,378	460,378	749,144
Other trading activities	4	1,101,818	-	1,101,818	1,093,924
Investment income	6	324	-	324	142
Total income		<u>1,199,480</u>	<u>489,993</u>	<u>1,689,473</u>	<u>1,876,210</u>
Expenditure on:					
Charitable activities	7	(656,989)	(273,438)	(930,427)	(1,261,142)
Other expenditure	8	(813,317)	-	(813,317)	(515,515)
Total expenditure		<u>(1,470,306)</u>	<u>(273,438)</u>	<u>(1,743,744)</u>	<u>(1,776,657)</u>
Net (expenditure)/income		<u>(270,826)</u>	<u>216,555</u>	<u>(54,271)</u>	<u>99,553</u>
Net movement in funds		(270,826)	216,555	(54,271)	99,553
Reconciliation of funds					
Total funds brought forward		<u>1,138,613</u>	<u>48,506</u>	<u>1,187,119</u>	<u>1,087,566</u>
Total funds carried forward	15	<u>867,787</u>	<u>265,061</u>	<u>1,132,848</u>	<u>1,187,119</u>

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

Outdoor Recreation (N. Ireland)

Statement of Financial Activities for the Charity Alone for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	97,338	29,615	126,953	33,000
Charitable activities	-	460,378	460,378	749,144
Other trading activities	420,079	-	420,079	751,563
Investment income	324	-	324	142
Total income	517,741	489,993	1,007,734	1,533,849
Expenditure on:				
Charitable activities	(656,989)	(273,438)	(930,427)	(1,261,142)
Other expenditure	(131,578)	-	(131,578)	(173,154)
Total expenditure	(788,567)	(273,438)	(1,062,005)	(1,434,296)
Net (expenditure)/income	(270,826)	216,555	(54,271)	99,553
Net movement in funds	(270,826)	216,555	(54,271)	99,553
Reconciliation of funds				
Total funds brought forward	1,138,613	48,506	1,187,119	1,087,566
Total funds carried forward	867,787	265,061	1,132,848	1,187,119

The notes on pages 18 to 27 form an integral part of these financial statements.

Outdoor Recreation (N. Ireland)
(Registration number: NI038105)
Consolidated Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	62,996	15,260
Current assets			
Debtors	12	621,435	826,402
Cash at bank and in hand	13	749,343	647,710
		<u>1,370,779</u>	<u>1,474,112</u>
Creditors: Amounts falling due within one year	14	<u>(300,927)</u>	<u>(302,253)</u>
Net current assets		<u>1,069,852</u>	<u>1,171,859</u>
Net assets		<u>1,132,848</u>	<u>1,187,119</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		265,061	273,525
Unrestricted income funds			
Unrestricted funds		<u>867,787</u>	<u>913,594</u>
Total funds	15	<u>1,132,848</u>	<u>1,187,119</u>

The financial statements on pages 13 to 27 were approved by the trustees, and authorised for issue on 09 Jan 2025 and signed on their behalf by:

Carolynne Ferris

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

Dawson Stelfox

.....
 Mr D Stelfox
 Chairman and Trustee

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

Outdoor Recreation (N. Ireland)
(Registration number: NI038105)
Charity Balance Sheet as at 31 March 2024

	2024 £	2023 £
Fixed assets		
Tangible assets	45,622	2,617
Current assets		
Investments	3	3
Debtors	872,524	1,118,337
Cash at bank and in hand	438,840	207,317
	<u>1,311,367</u>	<u>1,325,657</u>
Creditors: Amounts falling due within one year	<u>(224,141)</u>	<u>(141,155)</u>
Net current assets	<u>1,087,226</u>	<u>1,184,502</u>
Net assets	<u>1,132,848</u>	<u>1,187,119</u>
Funds of the charity:		
Restricted income funds		
Restricted funds	265,061	48,506
Unrestricted income funds		
Unrestricted funds	<u>867,787</u>	<u>1,138,613</u>
Total funds	<u>1,132,848</u>	<u>1,187,119</u>

The notes on pages 18 to 27 form an integral part of these financial statements.

Outdoor Recreation (N. Ireland)

Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(54,271)	99,553
Adjustments to cash flows from non-cash items			
Depreciation		7,625	5,216
Investment income		(324)	(142)
		(46,970)	104,627
Working capital adjustments			
Decrease in stocks		-	1,500
Decrease/(increase) in debtors	12	204,968	(208,013)
(Decrease)/increase in creditors	14	(1,326)	172,908
		156,671	71,021
Cash flows from investing activities			
Interest received		324	142
Acquisitions of tangible assets		(55,362)	(4,555)
		(55,038)	(4,413)
Net cash flows from investing activities		(55,038)	(4,413)
Net increase in cash and cash equivalents		101,634	66,608
Cash and cash equivalents at 1 April		647,710	581,102
		749,343	647,710
Cash and cash equivalents at 31 March		749,343	647,710

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

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 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 £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
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 2024

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 2024.

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 2024

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 2024

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.

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 2024

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 £198,400 (2023: £205,562) 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 2024

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Grants from companies	97,338	29,615	126,953	33,000
	97,338	29,615	126,953	33,000

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Non-charitable trading	65,403	-	65,403	398,861
Income from subsidiary	1,036,415	-	1,036,415	695,063
	1,101,818	-	1,101,818	1,093,924

5 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Communication & Training	-	323,460	323,460	352,317
Feasibility, Planning & Development	-	67,425	67,425	112,422
Marketing	-	47,146	47,146	190,726
Participation	-	22,643	22,643	93,679
	-	460,378	460,378	749,144

6 Investment income

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Bank interest receivable	324	-	324	142
	324	-	324	142

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Communication & Training	-	159,473	159,473	319,293
Feasibility, Planning & Development	5,100	45,056	50,156	91,303
Marketing	34,686	53,007	87,693	174,488
Participation	-	15,902	15,902	19,901
Support Costs	617,203			656,157
	656,989	273,438	930,427	1,261,142

8 Other expenditure

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Administrative salaries	98,667	-	98,667	71,417
Administrative travel	5,616	-	5,616	8,158
Office costs	16,659	-	16,659	-
Sundry	-	-	-	-
Audit fees	7,000	-	7,000	5,000
Legal and professional fees	-	-	-	82,150
Bank charges	198	-	198	849
Depreciation	3,440	-	3,440	2,530
Expenditure by subsidiary	681,738	-	681,738	342,361
	813,317		813,317	515,515

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Salaries and wages	983,075	976,354

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:

	2024	2023
	No	No
Average number of staff during year	22	22

Three employees received employee benefits of more than £60,000 during the year (2023: one).

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 who, as Company Secretary of Outdoor Recreation (N. Ireland), was 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 £163,700 (2023: £156,453).

10 Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 April 2023	156,349	103,061	259,410
Additions	40,914	14,448	55,362
At 31 March 2024	197,263	117,509	314,772
Depreciation			
At 1 April 2023	156,349	87,801	244,150
Charge for the year	1,029	6,597	7,626
At 31 March 2024	157,378	94,398	251,776
Net book value			
At 31 March 2024	39,885	23,111	62,996
At 31 March 2023	-	15,260	15,260

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Taxation

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

12 Debtors

	2024 £	2023 £
Trade debtors	168,835	355,675
Prepayments and accrued income	452,600	462,712
Other debtors	-	8,015
	<u>621,435</u>	<u>826,402</u>

13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>749,344</u>	<u>647,710</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	80,923	71,579
Other creditors	82,773	127,230
Accruals and deferred income	137,231	103,444
	<u>300,927</u>	<u>302,253</u>

Outdoor Recreation (N. Ireland)

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Balance at 31 March 2024 £
Unrestricted funds			
General	1,138,613	(270,826)	867,787
Restricted funds	48,506	216,555	265,061
Total funds	1,187,119	(54,271)	1,132,848
	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

16 Contingencies

The company is not registered for VAT and provides a range of services. The company's subsidiary is registered for both UK and Irish VAT. The company is currently reviewing its position in relation to its income and depending on the outcome of this review and decisions made by the group there may be a company VAT liability and/or changes to the service provision. This is complex matter involving specialist advisors and at the date of the approval of the accounts this review has not been completed and its outcome is unknown.

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 £354,677 (2023: £352,702) of which £354,677 was outstanding as at 31 March 2024 (2023: £352,702).

Outdoor Recreation (N. Ireland)

Detailed Statement of Consolidated Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	126,953	33,000
Charitable activities (analysed below)	460,378	749,144
Other trading activities (analysed below)	1,101,818	1,093,924
Investment income (analysed below)	324	142
Total income	<u>1,689,473</u>	<u>1,876,210</u>
Expenditure on:		
Charitable activities (analysed below)	(930,427)	(1,261,142)
Other expenditure (analysed below)	<u>(813,317)</u>	<u>(515,515)</u>
Total expenditure	<u>(1,743,744)</u>	<u>(1,776,657)</u>
Net (expenditure)/income	<u>(54,271)</u>	<u>99,553</u>
Net movement in funds	(54,271)	99,553
Reconciliation of funds		
Total funds brought forward	<u>1,187,119</u>	<u>1,087,566</u>
Total funds carried forward	<u>1,137,848</u>	<u>1,187,119</u>

Outdoor Recreation (N. Ireland)

Detailed Statement of Consolidated Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Grants, including capital grants	126,953	33,000
	126,953	33,000
<i>Charitable activities</i>		
Marketing	47,146	190,726
Participation	22,347	93,679
Feasibility, Planning & Development	67,425	112,422
Communication & Training	323,460	352,317
	460,378	749,144
<i>Other trading activities</i>		
Income from subsidiary	1,036,415	695,063
Non-charitable trading	65,403	398,861
	1,101,818	1,093,924
<i>Investment income</i>		
Bank interest receivable	324	142
	324	142
<i>Charitable activities</i>		
Communications & Training	(159,473)	(319,293)
Participation	(15,902)	(19,900)
Feasibility, Planning & Development	(50,156)	(91,304)
Marketing	(87,693)	(174,488)
Support costs	(617,203)	(656,157)
	(930,427)	(1,261,142)
<i>Other expenditure</i>		
Expenditure by subsidiary	(681,738)	(342,361)
Administrative salaries	(98,667)	(71,417)
Administrative travel	(5,616)	(8,158)
Office costs	(16,658)	-
Audit and accountancy fees	(7,000)	(8,050)
Legal and professional fees	-	(82,150)
Bank charges	(198)	(849)
Depreciation	(3,440)	(2,530)
	(813,317)	(515,515)

This page does not form part of the statutory financial statements.