

Charity registration number NIC103491

Company registration number NI061855 (Northern Ireland)

THE IRISH GROUSE CONSERVATION TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE IRISH GROUSE CONSERVATION TRUST

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THE IRISH GROUSE CONSERVATION TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	John Cunningham Peter Mackie Adrian Morrow The Hon Shane O'Neill Gilbert Jonathan Crawford David Cunningham Martin McKay	(Appointed 10 June 2022)
Secretary	Evelyn O'Neill	
Charity number	NIC103491	
Company number	NI061855	
Business address	2 Castle Lane Glenarm Co Antrim BT44 0BD	
Registered office	4th Floor Donegall House 7 Donegall Square North Belfast BT1 5GB	
Independent examiner	Moore (N.I.) LLP 4th Floor Donegall House 7 Donegall Square North Belfast BT1 5GB	
Bankers	Danske Bank Ltd PO Box 183 Donegal Square West Belfast BT1 6JS	
Solicitors	Cleaver Fulton Rankin 50 Bedford Street Belfast BT2 7FW	

THE IRISH GROUSE CONSERVATION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Trust's objects as set out in the Memorandum and Articles of Association are to conserve the depleted grouse populations and their natural upland habitats in Ireland.

IGCT Aims

IGCT's aims are as follows:

- To create a sustainable and viable Grouse Moor, while at the same time improving habitat and biodiversity for other upland species.
- To inform and help resolve the longstanding hen harrier/red grouse debate on the basis of an equal partnership of all interested parties.
- To raise awareness: The IGCT aims to educate and demonstrate best practice in upland management in partnership with DAERA (Greenmont Agricultural College).
- A window of opportunity exists to form partnerships with land owners, government bodies and others to improve farming practices and conservation, and help fulfil EU objectives specific to Ireland together with UK objectives.

Achievements and performance

The IGCT created a unique partnership in the United Kingdom context with the Department of Agriculture, Environment & Rural Development (DAERA), the RSPB, the Northern Ireland Environment Agency (NIEA) and local stakeholders. This group is called the Glenwherry Heathland Regeneration Partnership, with IGCT representation from both Ian Glendinning (Managing Director) and Merlin Becker (Gamekeeper). The GHRP meets quarterly and has finalised a Master Plan, which we are in our Ninth year of.

The Master Plan aims to inform and if necessary, change current DAERA policy regarding their Countryside Management Scheme (CMS), which is currently rolled out throughout Northern Ireland on a uniform basis. The current CMS does not take into consideration habitat management practices for the regeneration of Grouse i.e. stocking densities, grazing regimes and Moorland management practices. Landowners who are not signed up to the CMS are currently exempt from any European or UK legislation. This arrangement is anomalous and, in our view, policy needs to become more aligned and coherent.

The Master Plan is the most significant achievement to date. It is hoped this document will result in a change in government legislation, as enforced by DAERA, mainly in relation to the burning of "blanket bog" which is currently prohibited within the Countryside Management Scheme (CMS) but allowed outside the scheme. We remain confident that research over the next few years will prove beyond doubt that the burning of "blanket bog" can deliver a benefit both for heath land regeneration and wildlife. To date the Heather Management Project has proven a significant increase of heather, up to 10%, in upland habitat across the project site. We also provide consultation to NI Fire & Rescue Service regarding wildfires and controlled heather burning.

RSPB have been supportive and helpful to the IGCT in negotiations with other parties over the Master Plan. The Game and Wildlife Conservation Trust (G&WCT) have assisted our progress. The IGCT has helped to initiate implementation of the DEARA 2003 Red Grouse Action Plan. There is also strong support for the work of IGCT from local stakeholders as it will bring clarity to the current policy and may provide opportunities for further diversification of farming activities.

THE IRISH GROUSE CONSERVATION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

We have been the main advisory body helping DEARA to put forward a Red Grouse Action Plan Delivery Group. This Group has made several presentations to Government Ministers to date, namely Edwin Poots DEARA. The IGCT is the leading agricultural body in Northern Ireland who can help Government fulfil EU Policies for both Grouse and Raptors. Parts of the Master Plan have already been adopted to set policy within Northern Ireland to assist upland management.

The IGCT is working successfully within an SPA (Special Protection Area) and has successfully increased Grouse numbers by 1800% since inception.

The IGCT facilitates a Gamekeepers Course held at Greenmount which has proven very successful and is now in its fifteenth year.

The IGCT won the Gold Award at the 2019 prestigious Purdey Awards in recognition for its remarkable work in moorland management which allowed it to arrest and reverse the decline of the population of Irish Grouse. The Purdey Awards have been held annually since 1999 and seek to promote a wider appreciation of the outstanding game and habitat conservation work carried out by shoots throughout the UK.

57 hectares (140.85 acres) of deciduous forest have been removed from Glenwherry Hill Farm and converted to recovering bogland. Waders are returning to the recovering bogland such as Redshank, Golden Plover and Lapwing with these species nesting on site.

69 Curlew chicks fledged to flight from Glenwherry and its hinterlands in 2022, a record addition to the population of the UK. A success which has been achieved in cooperation between the IGCT and the RSPB.

The IGCT propose to restore 250 acres plus, of hummock rank heather by reseeding to achieve a healthy habitat of flora and fauna on those parts of the Glenwherry Hill Farm. In doing so and research proven, this practice could then be applied throughout the uplands and included under environmental farm schemes.

Financial review

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure.

Future Strategy

The IGCT has achieved a considerable amount in the short time that it has been around. Relying entirely on the generosity of its founding subscribers, the Trust has successfully managed to get the first project to save the Irish Grouse underway. The success of the project at Glenwherry has attracted the attention of government bodies and will assist in their obligations to fulfil EU objectives and the case for directing resources towards investment into the management of Ireland's uplands has gathered pace.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

THE IRISH GROUSE CONSERVATION TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Trust is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

John Cunningham

Peter Mackie

John McDowell

(Resigned 10 June 2022)

Adrian Morrow

The Hon Shane O'Neill

Gilbert Jonathan Crawford

David Cunningham

Martin McKay

(Appointed 10 June 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board of Directors operates as detailed in the governing document for the charity, its Memorandum and Articles of Association.

The Trustees' report was approved by the Board of Trustees.


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Peter Mackie

Trustee

Dated: 28th July 2023

THE IRISH GROUSE CONSERVATION TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE IRISH GROUSE CONSERVATION TRUST

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 7 to 15.

Respective responsibilities of Trustees and examiner

The trustees, who are also the directors of The Irish Grouse Conservation Trust for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

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

Basis of Independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

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

THE IRISH GROUSE CONSERVATION TRUST

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE IRISH GROUSE CONSERVATION TRUST

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
 - (iii) which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

R. J. Peters Gallagher

Dr R I Peters Gallagher OBE FCA
Moore (N.I.) LLP

Chartered Accountants
4th Floor Donegall House
7 Donegall Square North
Belfast
BT1 5GB

Dated: 28th July 2023

THE IRISH GROUSE CONSERVATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities	3	125,899	114,049
Investments	4	41	3
Total income		125,940	114,052
Expenditure on:			
Raising funds	5	66,191	72,809
Charitable activities	6	47,830	33,923
Total resources expended		114,021	106,732
Net income for the year/ Net movement in funds		11,919	7,320
Fund balances at 1 April 2022		58,328	51,008
Fund balances at 31 March 2023		70,247	58,328

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE IRISH GROUSE CONSERVATION TRUST

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		1,896		2,371
Current assets					
Debtors	11	41,818		30,144	
Cash at bank and in hand		51,650		48,750	
		<u>93,468</u>		<u>78,894</u>	
Creditors: amounts falling due within one year	12	<u>(25,117)</u>		<u>(22,937)</u>	
Net current assets			<u>68,351</u>		<u>55,957</u>
Total assets less current liabilities			<u><u>70,247</u></u>		<u><u>58,328</u></u>
Income funds					
Unrestricted funds			<u>70,247</u>		<u>58,328</u>
			<u><u>70,247</u></u>		<u><u>58,328</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. Company members have not required the company to obtain an audit of these financial statements pursuant to section 476 of the Companies Act 2006.

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

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

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

The financial statements were approved by the Trustees on 28 July 2023



Peter Mackie

Trustee

Company registration number NI061855

THE IRISH GROUSE CONSERVATION TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations			2,859		(8,064)
Investing activities					
Investment income received		41		3	
Net cash generated from Investing activities			41		3
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			2,900		(8,061)
Cash and cash equivalents at beginning of year			48,750		56,811
Cash and cash equivalents at end of year			<u>51,650</u>		<u>48,750</u>

THE IRISH GROUSE CONSERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity Information

The Irish Grouse Conservation Trust is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 4th Floor Donegall House, 7 Donegall Square North, Belfast, BT1 5GB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Memorandum of Articles and Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Incoming resources

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the receipt.

1.5 Tangible fixed assets

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

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

Plant and equipment	20% Reducing balance
Fixtures and fittings	20% Reducing balance
Motor vehicles	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

THE IRISH GROUSE CONSERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies **(Continued)**

1.6 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

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

1.8 Financial Instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

THE IRISH GROUSE CONSERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations	28,100	30,300
Gift aid refund	3,708	4,187
Organised shoots	1,540	-
Other income	94,551	79,562
	<u>125,899</u>	<u>114,049</u>

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	41	3

5 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Staff costs	66,191	72,809
	<u>66,191</u>	<u>72,809</u>

THE IRISH GROUSE CONSERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023 £	2022 £
Depreciation and impairment	475	593
Power, light and heat	1,279	-
Repairs and maintenance	3,351	3,278
Premises insurance	2,999	2,903
Hire of equipment	7,173	-
Computer running costs	154	95
Motor	14,883	10,820
Sundry	491	457
Bank charges	213	197
Dog food	834	672
Other charitable expenditure	14,678	13,608
	<u>46,530</u>	<u>32,623</u>
Share of governance costs (see note 7)	1,300	1,300
	<u>47,830</u>	<u>33,923</u>

7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent examiners	-	1,300	1,300	1,300
	<u>-</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>
Analysed between				
Charitable activities	-	1,300	1,300	1,300
	<u>-</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>

Governance costs includes payments to the independent examiners of £1,000 (2022- £1,000) for independent examination fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

THE IRISH GROUSE CONSERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		13,570	4,138
Deferred income	13	6,300	6,300
Accruals		5,247	12,499
		<u>25,117</u>	<u>22,937</u>

13 Deferred Income

	2023 £	2022 £
Other deferred income	<u>6,300</u>	<u>6,300</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).