

# **MOURNE HERITAGE TRUST - THE**

(A company limited by guarantee)

## **DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees (who are also the directors of the charity for the purposes of the Companies Act 2006) present their annual report with the audited financial statements of The Mourne Heritage Trust (the company) for the year ended 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

#### **Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 17 September 1997.

The company has now been officially registered with the Charities Commission NI under Charity Number NIC 105840.

#### **Policies adopted for the induction and training of Directors**

Trustees receive a thorough induction, including receipt of various key documents relating to the operation of the Trust and a briefing with the Chairman and Chief Executive.

#### **Organisational structure and decision making**

Day to day management of the charity is delegated to the Chief Executive Officer, Mr Martin Carey.

Trustees of Mourne Heritage Trust were originally appointed by The Department of Agriculture and Rural Development, Environment and Heritage Service of the Department of Environment (now Northern Ireland Environment Agency), Banbridge, Down and Newry and Mourne District Councils (now replaced by Newry, Mourne and Down District Council) and the Northern Ireland Tourist Board (now Tourism NI). (The successor agencies named remain funders of the Trust). In addition, a number of other Mourne interests were appointed by the nominated Trustees, after expressions of interest and nominations were sought by public advertisement and a selection procedure was carried out.

One third of the Board of Trustees retires from office each year at the Trust's AGM. The retiring Trustees are eligible for re-election. The Trust then fills the vacated office by electing a person there to and, in default, the retiring Trustee, shall if offering themselves for re-election, be deemed to have been elected.

Persons other than a retiring Trustee can be eligible for election if recommended by the Board of Trustees or by nomination submitted before AGM by a member qualified to attend and vote at the meeting.

Voting if necessary is carried out by a membership panel, composed of accredited bodies and other Mourne Interests.

#### **Risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charitable company and are satisfied that systems are in place to mitigate exposure to the major risks.

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### Objectives and Activities

The Mourne Heritage Trust provides landscape management and sustainable development services for the Mourne Area of Outstanding Natural Beauty. Established in 1997, the Trust is a partnership of local and central government, local communities, and key stakeholders. The aim of Mourne Heritage Trust is as follows:

*'To sustain and enhance the environment, rural regeneration, cultural heritage and visitor opportunities of the Mourne Area of Outstanding Natural Beauty and contribute to the wellbeing of Mourne's communities.'*

The following are the strategic aims:

#### **Natural Environment Enhancement and Protection**

'Safeguard, enhance and promote appreciation of the quality and diversity of the landscapes and biodiversity of the Mourne Area of Outstanding Natural Beauty (AONB) and to manage and influence change appropriately'.

#### **Visitor Management and Visitor Services**

'To provide and maintain opportunities for public enjoyment, education, and recreation within the Mourne AONB in ways which safeguard the environment and protect land management and community interests'.

#### **Built and Cultural Heritage**

'To identify, promote, safeguard and enhance the built and cultural heritage of the Mourne AONB'.

#### **Sustainable Tourism**

'To promote regeneration through the development and facilitation of appropriate sustainable tourism initiatives in the Mourne AONB'.

#### **Creating Awareness and Promoting Understanding**

'To create awareness and promote greater understanding of the Mourne AONB as a unique and special area to local, regional, national and international audiences.'

Each key objective is pursued through core operations and priority projects. Core operations are provided from the Trust's ongoing core funding, and largely reflect the Trust's Service Level Agreements and/or grant applications with its core funders. The core resources also provide the base from which priority projects are developed for complementary additional activities and for which the Trust seeks specific project funding.

Key Core activities revolve around coordination and implementation of the Mourne AONB Management Plan. Environmental protection and enhancement services include heathland management, wildfire prevention and erosion control as well as various projects to enhance biodiversity in line with the Mourne Biodiversity Action Plan. This is complemented by visitor management services in which the Trust maintains car parks and amenity sites, forest walking trails and mountain bike trails, Public Rights of Way, stiles, cycle routes, interpretive panels and undertakes weekly litter collection at visitor amenities. A Mourne Ranger Service is provided to monitor environmental issues and countryside access and promote positive links and understanding between landowners, local communities, visitors, business sectors and volunteers. Also important in core activity are visitor servicing and raising awareness of the special qualities of the Mourne AONB through, among other things, publications and online platforms including the Mourne live website and social media sites. The development of sustainable tourism initiatives with local communities and tourism businesses includes a range of activities agreed annually with Tourism NI.

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*Priority Projects in 2022/23 included:*

*Active Lifestyles Programme* – Provision of a programme of volunteer activity with an emphasis on vulnerable adults and other specific target groups.

*Erosion Control Upland Path Repair* – Repair and protection of routes in key access corridors including Slieve Donard, Annalong Valley and Slieve Binnian.

*Engagement Rangers* – Promotion of responsible recreation and environmental awareness.

*Trees for Mourne* – Native woodland creation.

Key Objectives and detailed activities and targets in pursuit of the various core activities and key projects areas are set out in the Mourne AONB Management Plan and Action Plan.

Mourne Heritage Trust makes significant use of volunteers in the course of undertaking a wide range of both core and project activities. These include the Mourne Conservation Volunteer programme which offers people the chance to make a practical and worthwhile contribution to the conservation of the environment.

### **Achievements and performance**

#### **Review of activities**

The Trust's main achievements in 2022/23 are elaborated in our online Annual Report at [www.caringformourne.com](http://www.caringformourne.com). Highlights include the following:

#### **Natural Environment Enhancement and Protection**

- Oversight and coordination of AONB Management Plan 2017 to 2022.
- Development of AONB Management Plan 2023 – 2027 informed by public survey, policy and strategy analysis and key partner consultations.
- Completion of draft Eastern Mournes Special Area of Conservation Management Plan in conjunction with NI Environment Agency, informed by detailed research, stakeholder workshops and landowner consultation.
- Ranger Service retained providing proactive identification and mitigation of environmental issues.
- At least weekly litter patrol covering Moneyscalp; Trassey Track; Ott; Happy Valley; Dree Hill; Windy Gap; Carrick little; Banns Road; Leitrim Lodge/ Sandbank Road; Kilfeaghan; Spelga/Deers Meadow; Donard.
- Clearance of abandoned camps and fly tipping, sites including Slieve Donard, Annalong Valley and Leitrim Lodge.
- Completion, through the Mournes Partnership (National Trust, NI Water and Woodland Trust) of a major research project funded by the UK Communities Renewal Fund comprising nine studies to inform more cohesive habitat management approaches and effective community engagement in and around the high Mournes.
- Liaison with, and advice, to NI Water on grazing management and habitat conservation approaches in line with its management plan for the Mournes catchment.
- Survey of invasive alien species, rhododendron and cotoneaster, in Silent Valley environs, including Ben Crom and southern slopes of Slieve Binnian and liaison with landowner on eradication measures.
- Support of NI Fire & Rescue Service in wildfire control, including maintenance of specialist vehicles and equipment a Mournes Wildfire Group partner mobilisation and familiarisation day at Murlough on 27th March.
- Input, including presentation on Mourne Wildfire Project, to UK Wildfire Conference in Belfast in November 2022.
- Other wildfire best practice sharing with Ulster Wildlife Trust (UWT) including demonstration-controlled burn for an instructional video and input to land management workshop.
- Contribution to GIS MSc modelling wildfire risk in counties Down and Antrim.

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- Survey of 12 priority heathland recovery sites in the high Mournes, including phase 2 and rapid condition assessment of Priority 1 & 2 wet heath restoration sites including Binnian, Banns Road and Bloody Bridge.
- Digitisation of peat depth survey and recording of previous wet heath restoration interventions and development of criteria to assess progress of rewetting and habitat improvement due to interventions.
- Arrangement of APEM photogrammetry survey of areas of known peat deposition with wet heath in Eastern Mournes SAC (including Binnian Lough to Blue lough, Binnian /Lamagan Col/ Carn Mountain to Doan across to Slieve Bearnagh) to feed into potential PEACE plus bid and development of management plans.
- Design of methodology for peat depth survey in the high Mournes by in house teams and volunteers and commencement of measurement programme.
- Commencement of collaborative approach with Ulster Wildlife Trust to produce LIDAR surveys for heathland/peatland areas at Binnian Lough to Binnian Lamagan Col.
- Trees for Mourne partnership with Woodland Trust, including deployment of dedicated Project Officer, engaging 14 landowners in woodland grant schemes and achieved planting of a total of 7.1 hectares with 7,500 trees.
- Monitoring and control of grey squirrels and maintenance of red squirrel feeders in Silent Valley, Mourne Park, Kilkeel River corridor, Annalong River corridor, Rostrevor and Dunnywater.
- Mourne juniper programme including nursery propagation of specimens and care of planting sites at Drinneever and Millstone Quarries and the Silent Valley nature trail.
- Wildflower and native hedge plants sympathetic maintenance regime implemented on green lane / Public Rights of Way network and native seed sowing at various locations.
- Development of Community Orchard project in Donard Park, Newcastle and attraction of partners and funding.
- Support to Amphibian & Reptile Group UK (ArgUK), Council and the Herpetological Society of Ireland on Dragons in the Hills (3-year National Lottery Heritage Fund project).
- Landscape change monitoring through fixed point photography regime at eight sites.

### **Visitor Management and Visitor Services**

- Weekly inspection and maintenance at 21 amenity sites throughout the Mourne AONB.
- Maintenance of 52 Public Rights of Way, Green Lanes and Paths, 7 Way-Marked Cycle Routes, 70+ stiles and over 100 interpretative panels.
- Inspection and maintenance of long-distance walking trails – Mourne Way & Newcastle Way (26 and 28 miles respectively) - and key walking routes, including recently upgraded Granite Trail (3 miles) and Silent Valley Nature Trail along with 19 x other accredited Quality Walks.
- Day to day trail inspection, maintenance, and user engagement at Mourne Mountain Bike Trails (Castlewellan and Rostrevor) and forest walking trails (Castlewellan) addressing issues including vegetation control, surface repair, dealing with wind-blown trees, post event remediation works.
- Assessment of impacts of natural trail mountain biking use at Rostrevor and spill over from walking trails onto private lands at the same location and management works as agreed with landowners.
- Input to workshop at Cave Hill Country Park on management of 'natural' mountain bike trails.
- Securing of funding for and deployment of Mourne Engagement Ranger Service (Phase II) promoting responsible recreation in the High Mournes, focussing on site engagement at key access corridors – Glen River, Bloody Bridge, Carrick Little, Trassey, Ott, Banns Road – complemented by online activity and meetings with various stakeholder and interest groups.
- Securing of funding for and engagement of temporary in-house path team delivering, with some contractor input, major erosion control/ path works at the following upland locations totalling 1,610 linear metres across a corridor area of 7,355 square metres.
  - Carrick little quarry track
  - Carrick little track towards Binnian Summit
  - Binnian Back (Middle) Castles to North Tor
  - Binnian route to North Tor above 'the pancakes'
  - Binnian Crag
  - Percy Bysshe (Annalong Valley)
  - Glen River 1st to 2nd bridge section
  - Glen River 2nd to 3rd bridge section
  - Glen River (Slieve Donard) 3rd bridge to NT boundary

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### **Visitor Management and Visitor Services (continued)**

- Volunteer led completion of Ben Crom to Binnian Lamagan col path.
- Erosion control works at Slieve Gullion on behalf of Newry, Mourne and Down District Council.
- In-house training in erosion control techniques of 8 x path workers, 4 x regular volunteers.
- Liaison with NIEA Geologist regarding appropriate sourcing of stone for Eastern Mournes Special Area of Conservation (SAC) erosion control and agreement of sites and conditions of use. The Quarry license was renewed with Kilmorey Estate and helicopter lift of materials for future use undertaken.
- Survey of stiles and other visitor infrastructure (fences, signs, way-markers etc.) on key routes and repair and replacement as required.
- Contribution to Amber level survey of the path network across the high Mournes, through Mournes Partnership.
- Leading, on behalf of Mournes Partnership, audit of participation in outdoor recreation in the High Mournes and development of proposals for enhancing involvement, particularly among underrepresented groups.
- Development, with Newry, Mourne & Down District Council of an interim signage plan for Slieve Donard and proposals for further interpretation and way marking development at Glen River/ Slieve Donard trail.

### **Sustainable Tourism**

- Visitor impact monitoring programme through trail corridor inspections.
- Maintenance of network of electronic visitor counters and dissemination of findings to key stakeholders.
- Membership of Management Group for Geopark development culminating in successful application to UNESCO.
- Expert advice on NI Water visitor masterplan for the Silent Valley site and development of funding applications.
- Provision of information relevant to further investigation of a Mourne Gateway Project under Belfast City Deal.
- Membership of Working Group for 'Unlocking the Outdoors', Tourism NI Strategy on outdoor recreation.
- Input to Atlantic CultureScapes experience development project.
- Individual Tourism Business support including advice on experience development, promotion, and funding.
- Liaison with outdoor activity providers on minimising promotional materials at key access routes.
- Maintenance of 'Litter Picker Stations' at tourism hubs including Leave No Trace messaging.
- AONB Photography competition and calendar produced in conjunction with Council.
- Participation in and promotion of Tourism NI 'Leaner and Greener Tourism Businesses' Sustainability Masterclasses.
- Delivery of Mourne Artisan Markets.
- Input to Council led Mourne multi-agency group on visitor management.
- Input to 'The Right side of Outside' campaign to raise awareness of appropriate visitor behaviour and dissemination of Leave No Trace messages on social media platforms.
- Provision of article to Mountaineering Ireland's quarterly publication, Mountain Log, on responsible recreation.
- Facilitation of familiarisation visit to the Mournes for staff of Failte Ireland.
- Development of suite of films on the Mourne AONB including script writing and story boarding.
- Facilitation of media inquiries including German television documentary on Mourne Wall and environs and French 'Trek Magazine' article.
- Delivery of MHT Heritage Week with a programme of daily events including 'Walks with the Ranger'.
- Audit of interpretation resources in the Mourne AONB.
- Support to Green Space Dark Skies event outdoor arts event on Slieve Donard, linking with the highest peaks in other UK jurisdictions.
- Sustainable tourism and heritage related inputs to various events and conferences including Tourism NI Conference 2022 and 'Empowering Newry, Mourne and Down' events.
- Input to the CASCADE: the Conservation and Sustainability Consortium of Academic Institutions which brings together leading conservation researchers from 28 universities on research needs in Mourne AONB and NI.
- Participation in TNI led sustainable tourism 'learning journey' to County Clare in March.

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### **Built and Cultural Heritage**

- Membership of Stakeholder Group for Castlewellan Heritage Demesne inputting to delivery of National Lottery Heritage Fund project to enhance heritage management, engagement, and interpretation.
- Membership of Mourne Wall and Historic Estates Steering Group overseeing programmes of repairs on the listed Mourne Wall, and various other listed and heritage buildings and structures associated with water supply.
- Membership of Historic Environment Division (Department for Communities) Stakeholder Group and the Culture, Arts & Heritage Strategy Taskforce, convened by the department and Strategic Investment Board to co-design a Culture, Arts and Heritage vision and strategy.
- Research on Mourne Wall for Centenary Year and liaison with NI Water on programme to mark 100th anniversary.
- Installation of new 'Shoddy' Shelter hut and interpretation feature on Granite Trail, Newcastle.
- Ad hoc responses to enquiries on vernacular building restoration.
- Dry Stone Wall repair at locations across the AONB including on the Public Rights of Way network.
- Input to Hilltown Community Association National Lottery Heritage Fund bid.
- Provision of heritage information for interpretive panels in Slieve Croob area to Newry, Mourne & Down DC.
- AONB co-ordination meetings Council officers and Strangford & Lecale and Ring of Gullion officers.
- Input to strategic development framework and conservation management plan for Newcastle Harbour.

### **Creating Awareness and Promoting Understanding**

- Annual General Meeting serving as celebration of 25 years of MHT and showcase of achievements.
- Successful finding application (to the National Lottery Heritage Fund / Department for Communities Covid Recovery Employment Support Initiative) for a Full-Time Volunteer Development Officer for a 3-year period to magnify the scope of our volunteering provision.
- Conservation volunteering programme including provision for groups and individuals with special needs, corporate groups, volunteer path team and Mourne Young Ambassadors engaging in activities including erosion control, juniper and native tree propagation, beach cleans, invasive species removal, tree planting, red squirrel conservation, habitat and species monitoring and heathland restoration. 521 volunteer days delivered in total.
- Mourne Heritage Trust/AONB related articles in local and regional press and facilitation of and/or participation in various broadcast media programmes and features.
- Development of a new Mourne live website as part of a suite including those of our neighbouring AONBs (Gullion and Strangford & Lecale) and the Geopark. Final website completed in shadow form by year end.
- Regular update of Mourne live social media platforms Twitter (6,000 followers) Facebook (18,500 followers) an Instagram profile (1,700 followers).
- Delivery of various schools and community environmental projects e.g., engagement with Bunkers Hill community via Dolmens Climate Action Group and tree planting projects with St Bronagh's Primary School, Rostrevor and South Eastern Regional College, Ballynahinch.
- Participation in Citi Group (Belfast) Environmental Expo.
- Development of a series of online Mourne nature talks with Libraries NI.
- Development of 'Four Seasons of Foraging' activity with Dolmens Community Group.
- Liaison with Keep NI Beautiful on promotion of Adopt a Spot initiative.
- Continued significant liaison with the Innovation Lab (Department for Finance) examination of long-term management structures for the Mournes including a Key Stakeholder workshop. Expert input to associated James Hutton Institute Research 'Mournes - A long term sustainable future: Developing a long-term plan for the future of the Mourne Mountains'.
- Meetings and briefings with legislators and policy makers including local MLAs and site visits with Member of Parliament for South Down and NI Environment Agency Chief Executive.
- Assistance to various academic studies relevant to the Mournes including:
  - DAERA funded, Ulster University research project Behavioural Change in Hill and Upland Farming.
  - International Centre for Local and Regional Development and Maynooth University study on impacts of commuting patterns in the Mourne AONB.
  - Queens University and GSNI PhD student researching human/ landscape interactions in the Holocene period.
  - Queens University MSc Environmental Management course including field visits.
  - Birmingham University, part of the IDEAL Fire Project (UK), on study of heather moisture content across the UK which will contribute to the UK Fire Data Rating System Moisture content survey.

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### Creating Awareness and Promoting Understanding (continued)

- Input to various conferences including:
  - Presentation on landscape and environmental issues to Institute of Water.
  - Field Studies Ireland Environmental Symposium in October including delivery of two workshops.
  - Outdoor Recreation NI 'Creating Healthy People, Communities and the Environment' participating in Health and Outdoor Recreation expert panel and delivering site visit to Slieve Donard path works.
  - National Association of AONBs.
- MHT, acting as Chair of the Northern Ireland Protected Areas Network represented protected landscape areas on regular Environmental NGO leaders' meetings with DAERA /NIEA Environment, Marine, Farm and Fisheries Group senior officers. MHT, also as chair of NIPAN, jointly with NI Environment Link secured funding from the Esmee Fairbairn Foundation and Action Renewables for a three-year programme led by a NIPAN Development Manager, developing the final job specification by year end.
- Participation in ENGO sector leaders workshop meeting with the newly formed Office for Environmental Protection (England and NI) and input to that body's review of the implementation of environmental assessment regimes.
- Input to various policy and strategy development and consultations including:
  - NI Environment Agency (NIEA) workshop on funding environmental NGO work.
  - NI Biodiversity strategy workshop and submission to Department for Agriculture Environment and Rural Affairs (DAERA) on Biodiversity Strategic Direction Paper.
  - Ulster Wildlife Trust survey for DAERA on peatland restoration planning and approaches to delivery with a view to addressing skills and capacity gaps.
  - Environmental NGO workshop on potential for climate action collaboration.
  - NI Environment Link review of the future of Urban Green Spaces in NI.
  - NIEA Ammonia strategy consultation.
  - Outdoor Recreation NI review of NI Outdoor Recreation Action Plan.
  - Forest Service Consultation on Down Forestry Plan.
  - Venture consulting on evaluation of DAERA Funded Forest Park and Community Trails Enhancement Scheme.
  - AFBI Marine Protected Areas Management Plans (MarPAMM) Stakeholder Steering Group for Murlough.
  - National Lottery Heritage Fund Strategy Development, Northern Ireland stakeholder workshop.
  - Review of the Newry Mourne and Down Living Well Together Community Plan.
  - UK wide evaluation of Woodland Trust partnership arrangements.
  - Newry, Mourne & Down District Council on identification of farming & rural needs to inform development of proposals for PEACE+ funding.
  - NIEA Northern Ireland Wildfire Strategy through NI Wildfire Stakeholder Group.
- Input to strategy development and best practice networks, events and consultations including:
  - NI Environment Link (NIEL) and various sub-groups and forums.
  - Europarc Atlantic Isles and Europarc Federation sharing best practice on landscape management.
  - Mourne Outdoor Recreation Forum (MORF), convened by MHT in conjunction with Sport NI, and NI National Outdoor Recreation Forum (NORF).
  - Irish Uplands Forum.
  - South East Area Fisheries Local Action Group.
  - NI Peatland Partnership including peatland training at Glenwherry Hill Farm, Conservation Volunteers NI peatland workshops and Cuilcagh - Slieve Anierin Wildfire Heathland management plans review.
  - NI Water Sustainable Catchment Area Management Practice and High Mournes Working Groups.
  - NI Red Squirrel Forum.

### Pension fund

Consistent with many other charities and not for profit organisations, Mourne Heritage Trust Limited ("MHT") had partaken in a multi-employer defined benefit pension scheme operated by NILGOSC. The Trust exited this scheme effective from 31st December 2022 after discussions and agreement from the employees who were in the scheme. Following an actuarial valuation on exit, the Charity received a repayment of £434,100, being the fund surplus of assets over liabilities, less professional fees at the exit date.

No pension liability or asset therefore is included in the accounts.

The charitable company agreed specific defined contribution pension scheme terms with those employees affected by the exit from the NILGOSC scheme. MHT continues to offer the standard defined contribution pension scheme to all new employees.

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### Financial review

The results for the year are set out on page 15 of the accompanying financial statements.

The Mourne Heritage Trust accounts this year are showing an actual operation surplus of £44,305 (2022 - £42,898) before taking account of the extraordinary income of £436,400 (2022- £318,000 actuarial gain) received on exiting the NILGOSC multi-employer defined benefit pension scheme.

The total surplus reported is therefore £480,705 (2022 - £360,898).

**Core funders of the Mourne Heritage Trust are detailed below, and amounts contributed for the year 2022/23:**

- Northern Ireland Environment Agency	£ 229,270
- Newry, Mourne and Down District Council	£ 300,000
- Tourism Northern Ireland	£ 65,000

**Major Project Funders for the year 2022/2023 were as follows:**

Active Lifestyles Programme	Citigroup Belfast; Department for Communities and National Lottery Heritage Fund
Upland Path Enhancement	NI Water
Erosion Control	Northern Ireland Environment Agency £283,000
Engagement Ranger Project	Northern Ireland Environment Agency £100,000 Newry, Mourne & Down District Council Sport NI
Trees for Mourne	Woodland Trust

### Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### Reserves policy

The Board are in the process of reviewing the needs of the charity and have put in place an interim reserve policy. The Mourne Heritage Trust needs general unrestricted reserves equivalent to six months outgoing resources and an additional £400,000 for working capital cashflow facilities.

The recommended level of general unrestricted reserves at 31 March 2023 is £940,000. The general unrestricted reserves at 31 March 2023 was £1,113,919. At this level, the Trustees feel that they would be able to continue the current activities of the organisation and are developing a more thorough reserves policy as well as an action plan to increase the unrestricted reserves to ensure there will be no issues in performing future activities. The unrestricted reserves of £1.1m comprise net assets, excluding fixed assets, of £1m which are readily available to fund working capital requirements of the Trust. Currently, the Trust has no borrowings, has a strong asset base, which underpins its activities. The funds historically held by the charity have been boosted significantly following the charity's exit from the NILGOSC pension scheme. The level of uncertainty that the charity historically had to plan for has also been reduced.

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The Reserves Policy will be monitored and reviewed at least annually. The Board actively considers the reserves target.

At the balance sheet date, the restricted reserves of the charity amounted to £91,826 (2022 - £54,314).

### **Future developments**

Our work will be guided by the Mourne AONB Management Plan and AONB Action Plan for 2023 - 2027. Copies are available on [www.Mournelive.com](http://www.Mournelive.com).

### **Directors' responsibilities statement**

The Directors (who are also directors of The Mourne Heritage Trust for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and accounting estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

### **Disclosure of information to auditor**

The Directors have confirmed that there is no information which they are aware of which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

### **Auditors**

UHY Hacker Young Fitch Limited were appointed as auditors during the period in accordance with section 485 of the Companies Act 2006 and are eligible for reappointment. A resolution to re-appoint UHY Hacker Young Fitch Limited will be proposed at the forthcoming Annual General Meeting.

This report was approved by the Directors and authorised for issue on 30/11/2023 and signed on their behalf by:

*David Maginn*

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David Maginn

**Chairman**

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