

MOURNE HERITAGE TRUST - THE

(A company limited by guarantee)

DIRECTORS' REPORT **FOR THE YEAR ENDED 31 MARCH 2024**

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 2024. 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 2019).

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 is 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 thereto 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 well-being 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 on-going 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 Mournelive 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 2023/24 included:

Eastern Mournes Habitat Management – Heathland and peatland restoration through survey, management interventions and targeted grazing.

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.

Achievements and performance

Review of activities

The Trust's main activities and outcomes in 2023/24 include the following:

Natural Environment Enhancement and Protection

- Ranger Service (1 x full and 2 x part-time staff) retained providing proactive identification and mitigation of environmental issues.
- At least weekly litter patrol covering 12 key sites and ad hoc clearance of approximately 1100 kgs of accumulated litter, abandoned camps and fly tipping at other locations.
- Four key survey programmes in the eastern Mournes of, respectively, peat depth, heathland habitat condition, erosion in access corridors and invasive species and staff capacity training in GIS recording.
- Participation in Northern Ireland Peatland Partnership and Practitioners Groups respectively.
- Development and submission, with partners, of major funding application for peatland and heathland enhancement to PEACE Plus (European Funds).
- Completion of Eastern Mournes Special Area of Conservation Management Plan and coordination of landowner input and implementation.
- Development and deployment of a Mourne Grazing Ranger Service for Eastern Mournes Catchment (1 part-time post).
- Four key habitats and species enhancement programmes as follows:
 - Red squirrel in 2 core sites and 3 'satellite' sites.
 - Native hedge plants and wildflower establishment and enhancement at 6 sites.
 - Pollinators including maintenance of apiary, support to local beekeepers and awareness raising. (Activity immediately above also benefitting pollinators).
 - Juniper propagation including processing of 126 cuttings and 22 seeds along with planting out of 12 semi-mature plants.
- Agreement with partners (National Trust, NI Water and Woodland Trust) of governance arrangements for the Forever Mournes partnership, prioritisation of work programme and attraction of funding for the following:
 - Car park & Visitor Facilities Review (High Mournes)
 - Accessibility Audit (Forest Parks & Nature Reserve)
 - Forever Mournes joint website
 - Volunteer & Apprenticeship Strategy
 - Interpretation Masterplan

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- **Natural Environment Enhancement and Protection** (*continued*)
- Native Woodland Creation Programme including:
 - Trees for Mourne planting programme achieving plantation of 2047 trees across 7 small woodland and 3 agro-forestry sites totalling 2.27 hectares and an additional 566 linear metres of boundary planting.
 - Survey and maintenance at 2 previously planted agro-forestry sites.
 - 32,000 trees at 2 sites across 15 hectares in conjunction with Woodland Trust and with Funding from Lloyds TSB.
 - Assistance to 30 landowners with applications for grant assistance for native woodland schemes.
 - Management of contractors planting 75,000 native trees on NI Water land at various locations.
 - Maintenance of 2 tree nursery sites including expansion planning and assessment of requirements for membership / standards assurance certification for both through UK and Ireland Sourced and Grown Assurance Scheme (UKISG).
 - Provision of 600 trees to community groups and individuals for small scale planting.
 - Development of capacity for processing and storing native tree seed, identification of 5 collection sites and gathering of 13.1 kgs of seed of 6 species.
- AONB wide landscape change monitoring through quarterly fixed-point photography at 8 sites.
- Support to NI Fire & Rescue Service in wildfire control, including maintenance and mobilisation as required of specialist vehicles.
- Programme of training and capacity building to enhance GIS survey and recording capability.

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).
- Refurbishment of mountain bike pump track at Castlewellan.
- Securing of funding for and deployment of Mourne Engagement Ranger Service (Phase III) promoting responsible recreation in 6 key access corridors in the High Mournes plus ad hoc 'outlying' site visits.
- Appointment of Countryside Services Programmes Co-ordinator.
- Recruitment and development of in-house upland erosion control and heathland enhancement team of 3 Countryside Officers.
- Path improvement and Erosion control works at the following upland locations totalling 1879 linear metres protecting corridor areas of 9395 square metres. Detailed condition survey on a further 2.023 kilometres.
 - Lower Glen River, Slieve Donard comprising 43 metres of branch and aggregate path, 53 granite treads and 10 m path widening.
 - Glen River middle section, Slieve Donard (2nd to 3rd bridge) comprising 258 metres condition survey and 150 metres major works completed.
 - Glen River upper (3rd bridge to National Trust boundary) comprising 500m condition survey and 85m maintenance and reconstruction.
 - Brandy Pad at Donard 'Triangle' 790 metres path restoration.
 - Carrick little track to Binnian south tor via Mourne Wall lower section 310 metres digger assisted path reconstruction.
 - Carrick little track to Binnian south tor via Mourne Wall middle & upper sections 1.5km condition survey.

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Visitor Management and Visitor Services *(continued)*

- Carrick little quarry track comprising 393m digger repair work including: 6 rolling dip drainage, 110 metres major track regrading, 40 metres intermediate track regrading and 60 metres of ditching.
- Slieve Gullion 40 metres intensive path repair on gradients of up to 47%.
- Development of outline forward plan for erosion control and heathland enhancement works to 2026.

Sustainable Tourism

- Visitor impact monitoring programme through at least monthly trail corridor inspections.
- Quarterly visitor monitoring (electronic counters) and year-end report.
- Weekly qualitative visitor experience monitoring and year-end report.
- Survey of attitudes to tourism informing development of community tourism engagement and development plan.
- Collation of compendium of ongoing and near future tourism development projects and opportunities in the Mourne destination.
- 2 x focus groups, 12 x bilateral meetings and social media platform engagement informing detailed response to draft NI Tourism Strategy.
- Chairing of Mourne Gullion Strangford Geopark Management Group.
- Eco-tourism networking study visit to County Clare and Burren Geopark.
- Input to formation of Tourism NI led Outdoor Tourism Partnership.
- Responsive tourism business support service including advice on experience development and promotion.
- High Season Programme of Mourne Heritage Talks.

Built and Cultural Heritage

- Annual survey of stiles, maintenance as required and full replacement of three such structures protecting the Mourne Wall.
- Dry stone wall repair at 18 sites on Public Rights of Way network.
- Expert input to 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.
- Input to completion of Silent Valley Masterplan and, with NI Water, submission of major funding application to PEACE Plus (European Funds).
- New signage and way markers at four historic lanes and two benches featuring C.S Lewis quotes at Kilbroney Park and Rostrevor Forest, all using reclaimed timber.
- AONB Photography competition and calendar in conjunction with Newry, Mourne and Down District Council.
- Quarterly AONB co-ordination meetings Council officers and Strangford & Lecale and Ring of Gullion officers.

Creating Awareness and Promoting Understanding

- Mourne Conservation Volunteering Programme delivering 2,086 hours activity through 237 separate individuals in the following key groups:
 - Volunteer path team (membership of 6 maintained) – 37 events
 - Volunteer Nursery Team (membership increased from 2 to 10) - 39 events
 - Corporate and other ad hoc groups – 24 events
 - Special Needs Group – 20 events
 - Mourne Young Ambassadors (10 young people) - 7 events.

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Creating Awareness and Promoting Understanding

- Engagement with circa 2,500 users of main high Mourne access corridors.
- Provision of 12 walks for wellbeing in association with County Down Rural Community Network.
- Delivery of 8 community environmental projects.
- Awareness and engagement stand at 9 large scale local events and festivals.
- 250 heritage and conservation features on Mournelive social media platforms Facebook (20,000 followers) and Instagram (2,000 followers).
- 4 Mourne AONB e-zines and regular updates of Mournelive website.
- Series of Mourne nature talks with Libraries NI also streamed online.
- Establishment of 2 new sub-groups for AONB management liaison – Mourne Graziers Liaison Group and Eastern Mourne SAC Landowners Group – and maintenance of Mourne Outdoor Recreation Forum.
- Collaboration with 5 third level academic studies relevant to the Mourne, including Queens University Belfast, Birmingham University and Manchester University.
- Input to various 10 major policy and strategy development initiatives /consultations including Strategic Way Forward for Wildfires in Northern Ireland, National Lottery Heritage Fund NI Landscape Initiative, Office for Environmental Protection inquiry on management of conservation designations.
- Development of a communications plan to raise awareness of impacts of dogs on grazing animals and wildlife in upland areas.

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. Following an actuarial valuation on exit, the Charity received a repayment of £436,400, being the fund surplus of assets over liabilities, less professional fees at the exit date.

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 14 of the accompanying financial statements.

The Mourne Heritage Trust accounts this year are showing an operation deficit of £30,396 (2023 - surplus £44,305) before taking account of the extraordinary income of £nil (2023- £436,400 actuarial gain) received on exiting the NILGOSC multi-employer defined benefit pension scheme.

The total deficit reported is £30,396 (2023 - surplus £480,705).

Core funders of The Mourne Heritage Trust are detailed below, and amounts contributed for the year 2023/24:

- Northern Ireland Environment Agency	£ 400,000
- Newry, Mourne and Down District Council	£ 325,000
- Tourism Northern Ireland	£ 65,000

Major Project Funders for the year 2023/2024 were as follows:

Active Lifestyles Programme	CitiGroup Belfast; Department for Communities, National Lottery Heritage Fund
Eastern Mournes Habitat Management	NI Water
Mourne Wall and Historic Estate	NI Water
Engagement Ranger Project	Sport NI
Trees for Mourne	Woodland Trust
Slieve Gullion Erosion Control	Newry, Mourne and Down District Council

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, the Trustees 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 Going Concern Accounting Policy and Going Concern review (see note 24).

Reserves policy

The Trustees have established a policy to designate funds for particular purposes, if decided necessary by the Board, and to restrict funds which are to be used for specific purposes as laid down by the donor.

Trustees have confirmed that the charity's assets are available and adequate to fulfil the obligations of the charity. 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.

At the balance sheet date, the unrestricted reserves of the charity amounted to £1,103,651 (2023 - £1,113,919). Within this total the General fund held reserves of £589,651 (2023 - £1,113,919), approximately six months core wage & overhead costs, and £514,000 (2023 - £nil) of funds which were designated for specific purposes by the Board in line with current spending priorities (see note 16).

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At the balance sheet date, the restricted reserves of the charity amounted to £71,698 (2023 - £91,826).

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.

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

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 28/11/2024 and signed on their behalf by:



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David Maginn
Chairman