

# Northern Ireland Forest School Association

Northern Ireland · Charity number 100975

## Details

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Known as	NIFSA
Status	Received
Registered	2014-10-28
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	102 Lansdowne Road Belfast Bt15 4ab BT15 4AB
Phone	07790884522
Email	<a href="mailto:brian.poots@gmail.com">brian.poots@gmail.com</a>
Website	<a href="http://www.nifsa.org.uk">www.nifsa.org.uk</a>

## Activities

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**Purposes:** The company is established to promote the benefit of the public, and in particular children by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular: A) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environment, and in particular as these relate to woodland and forestry environments. B) to maintain and manage or cooperate with any local authority in the maintenance of a centre or centres in the area of benefit for activities promoted by the association.

**What the charity does:** The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of environmental protection or improvement

**How the charity works:** Community development, Education/training, Environment/sustainable development/conservation, Playgroup/after schools, Youth development

**Who the charity helps:** Adult training, Children (5-13 year olds), Preschool (0-5 year olds), Volunteers, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£279,997	£310,364	£7,621	21

## Trustees

Name	Role	Appointed
Mr George Lyttle		
Mr Jim Mcdaid		
Mr Philip O'kane		

**Northern Ireland Forest School Association**

Northern Ireland - Charity number 100975

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# Accounts

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**REGISTERED COMPANY NUMBER: NI070571 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100975**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended**  
**30 September 2024**

**for**

**Northern Ireland Forest School**  
**Association**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**Northern Ireland Forest School  
Association**

**Contents of the Financial Statements  
for the Year Ended 30 September 2024**

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**Northern Ireland Forest School  
Association**

**Report of the Trustees  
for the Year Ended 30 September 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of 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) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Significant Activities**

The Company develops and delivers sustainable environmental education programmes to schools and youth organisations across Northern Ireland. We also advise on conservation issues and help organisations create or enhance wildlife areas, for example, local authority parks or school grounds.

**ACHIEVEMENT AND PERFORMANCE**

All of the programmes run by NIFSA come under the heading "Learning Without Walls". The specific programmes can be broken down as follows:

Forest School Awards: this is the outreach programme to deliver Learning Without Walls to local communities. NIFSA currently work with nearly 300 qualified Forest Schools and are training a further 60 schools annually to become qualified. The Forest School Awards are supported by Mid-Ulster Council, Lisburn and Castlereagh Council, Mid and East Antrim Council, Fermanagh and Omagh Council, Antrim and Newtownabbey Council, Belfast City Council, North Down and N'Ards Council and the NI Environment Agency Environment Fund.

They are also financially supported by the Dufferin Foundation and the Drumlin Wind CoOperative.

Funding has been secured to train 60 schools a year.

NIFSA currently support an average of 5,000 pupils being taught outside every month.

Clandeboyne Nature Rangers: this is primarily an after-school Forest School serving the Bangor area. It is based in Lady Dufferin's estate - Clandeboyne Estate. An average of 21 children are picked up from 10 schools in North Down. Mid Term and Summer Holiday programmes are also run annually. These all prove very popular with waiting lists now in operation. In addition, school groups and nurseries visit Clandeboyne to have a forest school experience. Usually, 2 or 3 groups attend weekly.

MCC Builds (trading as Koolcabins) were taken to court to retrieve the downpayment on the building. No successful conclusion as yet and not hopeful. Clandeboyne Estate and The Dufferin Foundation have now undertaken the building project. They have appointed a dedicated architect to oversee the new build. Totalis is the company undertaking the building work. Work commenced in May 2024 with a completion date of March 2025.

Development of other projects

Nature Ranger Clubs - still progressing working with schools to support them running their own Nature Ranger Club.  
Summer schemes - Caoimhe organises summer schemes using Forest School Leaders who want to do some extra work over the summer months in their own schools.  
Intergenerational - funded by Radius Housing - nurseries work alongside nearby Folds with participants from both working together in Forest School sessions.

We will monitor each programme over the year to see if it is viable and sustainable.

**Northern Ireland Forest School  
Association**

**Report of the Trustees  
for the Year Ended 30 September 2024**

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**FINANCIAL REVIEW**

**Financial position**

*Principal funding sources:*

The principal funding sources of the charity is through Local Authority training and development, Club fees, Memberships and Donations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company is established to promote the benefit of the public, and in particular children (hereinafter referred to as 'beneficiaries') by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular:

a) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environments, and in particular as these relate to woodland and forestry environments

b) to maintain and manage or co-operate with any local authority in the maintenance of a centre or centres in the area of benefits for activities promoted by the association (hereinafter called "the Centre").

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI070571 (Northern Ireland)

**Registered Charity number**

100975

**Registered office**

NIFSA  
Dendron Lodge  
Clandeboyne Estate  
Bangor  
Co. Down  
BT19 1RN

**Trustees**

The trustees, all of whom served during the year, were as follows:

G Lyttle  
J McDaid  
P M O'Kane

Northern Ireland Forest School  
Association

Report of the Trustees  
for the Year Ended 30 September 2024


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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Approved by order of the board of trustees on 25/6/25 and signed on its behalf by:

  
.....  
J McDaid - Trustee

**Independent Examiner's Report to the Trustees of  
Northern Ireland Forest School  
Association**

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I report on the accounts of the company for the year ended 30 September 2024, which are set out on pages six to fifteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you 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:

- examine the accounts under Section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

**Basis of the 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 me 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.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Seamus McLernon

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim

Independent Examiner's Report to the Trustees of  
Northern Ireland Forest School  
Association

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BT9 6GH

Date: 25.06.25

**Northern Ireland Forest School  
Association**

**Statement of Financial Activities  
for the Year Ended 30 September 2024**

	Notes	Unrestricted funds £	Restricted funds £	30/9/24 Total funds £	30/9/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		203,151	73,813	276,964	300,074
Other income		3,033	-	3,033	-
<b>Total</b>		<u>206,184</u>	<u>73,813</u>	<u>279,997</u>	<u>300,074</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Unrestricted		236,039	73,813	309,852	280,492
Other		512	-	512	512
<b>Total</b>		<u>236,551</u>	<u>73,813</u>	<u>310,364</u>	<u>281,004</u>
<b>NET INCOME/(EXPENDITURE)</b>		(30,367)	-	(30,367)	19,070
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		106,879	35,000	141,879	122,809
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>76,512</u></u>	<u><u>35,000</u></u>	<u><u>111,512</u></u>	<u><u>141,879</u></u>

The notes form part of these financial statements

**Northern Ireland Forest School  
Association**

**Balance Sheet  
30 September 2024**

	Notes	30/9/24 £	30/9/23 £
<b>FIXED ASSETS</b>			
Tangible assets	7	7,991	6,551
<b>CURRENT ASSETS</b>			
Debtors	8	5,485	30,231
Cash at bank		<u>105,657</u>	<u>112,510</u>
		<b>111,142</b>	<b>142,741</b>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(7,621)</u>	<u>(7,413)</u>
		<b>103,521</b>	<b>135,328</b>
<b>NET CURRENT ASSETS</b>			
		<u>111,512</u>	<u>141,879</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>111,512</u>	<u>141,879</u>
<b>NET ASSETS</b>			
		<u>111,512</u>	<u>141,879</u>
<b>FUNDS</b>			
	12		
Unrestricted funds		76,512	106,879
Restricted funds		<u>35,000</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>		<u>111,512</u>	<u>141,879</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

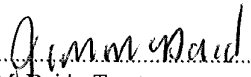
Northern Ireland Forest School  
Association

Balance Sheet - continued  
30 September 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25/10/25 and were signed on its behalf by:

  
J McDaid - Trustee

The notes form part of these financial statements

**Northern Ireland Forest School  
Association**

**Notes to the Financial Statements  
for the Year Ended 30 September 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Buildings	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Northern Ireland Forest School  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>30/9/24</b>	<b>30/9/23</b>
	£	£
Depreciation - owned assets	1,900	3,406
Other operating leases	18,353	17,495
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>30/9/24</b>	<b>30/9/23</b>
Administrative staff	15	13
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	240,465	59,609	300,074
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Unrestricted	220,883	59,609	280,492
Other	512	-	512
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	221,395	59,609	281,004
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME</b>	19,070	-	19,070
	<u>          </u>	<u>          </u>	<u>          </u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	87,809	35,000	122,809

**Northern Ireland Forest School  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £		
<b>TOTAL FUNDS CARRIED FORWARD</b>	106,879	35,000	141,879		
<b>6. INTANGIBLE FIXED ASSETS</b>					
			Website Design £		
<b>COST</b>					
At 1 October 2023 and 30 September 2024			17,000		
<b>AMORTISATION</b>					
At 1 October 2023 and 30 September 2024			17,000		
<b>NET BOOK VALUE</b>					
At 30 September 2024			-		
At 30 September 2023			-		
<b>7. TANGIBLE FIXED ASSETS</b>					
	<b>Buildings</b> £	<b>Plant and machinery</b> £	<b>Fixtures and fittings</b> £	<b>Motor vehicles</b> £	<b>Totals</b> £
<b>COST</b>					
At 1 October 2023	5,120	16,205	5,064	9,570	35,959
Additions	-	-	3,340	-	3,340
	5,120	16,205	8,404	9,570	39,299
At 30 September 2024					
<b>DEPRECIATION</b>					
At 1 October 2023	512	16,205	3,121	9,570	29,408
Charge for year	512	-	1,388	-	1,900
	1,024	16,205	4,509	9,570	31,308
At 30 September 2024					
<b>NET BOOK VALUE</b>					
At 30 September 2024	4,096	-	3,895	-	7,991
At 30 September 2023	4,608	-	1,943	-	6,551

**Northern Ireland Forest School  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/9/24	30/9/23
	£	£
Trade debtors	5,485	30,231
	<u>          </u>	<u>          </u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/9/24	30/9/23
	£	£
Bank loans and overdrafts (see note 10)	-	150
Social security and other taxes	4,341	3,771
Accruals and deferred income	3,280	3,492
	<u>          </u>	<u>          </u>
	<u>7,621</u>	<u>7,413</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	30/9/24	30/9/23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	150
	<u>          </u>	<u>          </u>

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	30/9/24 Total funds	30/9/23 Total funds
	£	£	£	£
Fixed assets	(27,009)	35,000	7,991	6,551
Current assets	111,142	-	111,142	142,741
Current liabilities	(7,621)	-	(7,621)	(7,413)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>76,512</u>	<u>35,000</u>	<u>111,512</u>	<u>141,879</u>

**Northern Ireland Forest School  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**12. MOVEMENT IN FUNDS**

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
<b>Unrestricted funds</b>			
General fund	106,879	(30,367)	76,512
<b>Restricted funds</b>			
DAERA	35,000	-	35,000
<b>TOTAL FUNDS</b>	<u>141,879</u>	<u>(30,367)</u>	<u>111,512</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	175,785	(206,152)	(30,367)
Nature Rangers Club	30,399	(30,399)	-
	<u>206,184</u>	<u>(236,551)</u>	<u>(30,367)</u>
<b>Restricted funds</b>			
HazelWood	1,188	(1,188)	-
DAERA	45,000	(45,000)	-
National Lottery	23,625	(23,625)	-
Halifax	4,000	(4,000)	-
	<u>73,813</u>	<u>(73,813)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>279,997</u>	<u>(310,364)</u>	<u>(30,367)</u>

**Comparatives for movement in funds**

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	87,809	19,070	106,879
<b>Restricted funds</b>			
DAERA	35,000	-	35,000
<b>TOTAL FUNDS</b>	<u>122,809</u>	<u>19,070</u>	<u>141,879</u>

**Northern Ireland Forest School  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	232,334	(213,264)	19,070
Nature Rangers Club	8,131	(8,131)	-
	<u>240,465</u>	<u>(221,395)</u>	<u>19,070</u>
<b>Restricted funds</b>			
HazelWood	4,546	(4,546)	-
DAERA	23,563	(23,563)	-
National Lottery	31,500	(31,500)	-
	<u>59,609</u>	<u>(59,609)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>300,074</u></u>	<u><u>(281,004)</u></u>	<u><u>19,070</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1/10/22 £</b>	<b>Net movement in funds £</b>	<b>At 30/9/24 £</b>
<b>Unrestricted funds</b>			
General fund	87,809	(11,297)	76,512
<b>Restricted funds</b>			
DAERA	35,000	-	35,000
	<u>122,809</u>	<u>(11,297)</u>	<u>111,512</u>
<b>TOTAL FUNDS</b>	<u><u>122,809</u></u>	<u><u>(11,297)</u></u>	<u><u>111,512</u></u>

**Northern Ireland Forest School  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	408,119	(419,416)	(11,297)
Nature Rangers Club	38,530	(38,530)	-
	<u>446,649</u>	<u>(457,946)</u>	<u>(11,297)</u>
<b>Restricted funds</b>			
HazelWood	5,734	(5,734)	-
DAERA	68,563	(68,563)	-
National Lottery	55,125	(55,125)	-
Halifax	4,000	(4,000)	-
	<u>133,422</u>	<u>(133,422)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>580,071</u></u>	<u><u>(591,368)</u></u>	<u><u>(11,297)</u></u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2024.

**Northern Ireland Forest School  
Association**

**Detailed Statement of Financial Activities  
for the Year Ended 30 September 2024**

	30/9/24	30/9/23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Forest School Awards	57,066	91,033
Donations	-	5,894
Clubs	-	10,144
Clandeboyne Nature Rangers	115,686	122,827
Grants	104,212	70,176
	<u>276,964</u>	<u>300,074</u>
<b>Other income</b>		
Other Income	3,033	-
<b>Total incoming resources</b>	<u>279,997</u>	<u>300,074</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	205,057	183,225
Social security	9,803	7,360
Pensions	3,809	3,593
Direct Costs	10,436	15,155
Arts, crafts & supplies	7,983	8,238
Casual Summer Wages	11,973	-
	<u>249,061</u>	<u>217,571</u>
<b>Other</b>		
Freehold property	512	512
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	18,353	17,495
Insurance	5,478	10,552
Light and heat	1,558	2,356
Telephone	1,482	1,182
Postage and stationery	270	22
Rent	150	-
Sundries	1,637	81
Travel and subsistence	920	20
Motor expenses	452	264
Carried forward	30,300	31,972

This page does not form part of the statutory financial statements

**Northern Ireland Forest School  
Association**

**Detailed Statement of Financial Activities  
for the Year Ended 30 September 2024**

	30/9/24	30/9/23
	£	£
<b>Management</b>		
Brought forward	30,300	31,972
Training	5,576	6,308
Protective clothing	3,075	2,344
Trade and professional	571	1,149
Staff welfare	2,646	3,906
Website costs	7,431	6,507
Repairs & Maintenance	3,412	444
Printing	-	1,584
Consultancy Fees	-	175
Subscriptions	75	60
Fixtures and fittings	1,388	1,266
Motor vehicles	-	1,628
	<u>54,474</u>	<u>57,343</u>
<b>Finance</b>		
Bank charges	165	135
<b>Other</b>		
Exceptional items	1,085	-
<b>Governance costs</b>		
Accountancy and legal fees	5,067	5,443
Total resources expended	<u>310,364</u>	<u>281,004</u>
<b>Net (expenditure)/income</b>	<u>(30,367)</u>	<u>19,070</u>

This page does not form part of the statutory financial statements



**Northern Ireland Forest School Association**

Northern Ireland - Charity number 100975

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# Accounts

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**REGISTERED COMPANY NUMBER: NI070571 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100975**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**FOR THE YEAR ENDED**  
**30 September 2023**

**for**

**NORTHERN IRELAND FOREST SCHOOL**  
**ASSOCIATION**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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# NORTHERN IRELAND FOREST SCHOOL ASSOCIATION

## Report of the Trustees FOR THE YEAR ENDED 30 SEPTEMBER 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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) (effective 1 January 2015).

### OBJECTIVES AND ACTIVITIES

#### Significant Activities

The Company develops and delivers sustainable environmental education programmes to schools and youth organisations across Northern Ireland. We also advise on conservation issues and help organisations create or enhance wildlife areas, for example, local authority parks or school grounds.

### ACHIEVEMENT AND PERFORMANCE

All of the programmes run by NIFSA come under the heading "Learning Without Walls". The specific programmes can be broken down as follows:

**Forest School Awards:** this is the outreach programme to deliver Learning Without Walls to local communities. NIFSA currently work with 180 qualified Forest Schools and are training a further 350 schools to become qualified. The Forest School Awards are supported by Mid-Ulster Council, Lisburn and Castlereagh Council, Mid and East Antrim Council, Fermanagh and Omagh Council, Antrim and Newtownabbey Council, Belfast City Council, North Down and N'Ards Council and the NI Environment Agency Environment Fund.

They are also financially supported by the Dufferin Foundation, Public Health Agency and the Drumlin Wind CoOperative.

Funding has been secured to train 60 schools a year.

NIFSA currently support an average of 5,000 pupils being taught outside every month.

**Clandeboyne Nature Rangers:** this is primarily an after-school Forest School serving the Bangor area. It is based in Lady Dufferin's estate - Clandeboyne Estate. An average of 21 children are picked up from 10 schools in North Down. Mid Term and Summer Holiday programmes are also run annually. These all prove very popular with waiting lists now in operation. In addition, school groups and nurseries visit Clandeboyne to have a forest school experience. Usually, 2 or 3 groups attend weekly.

MCC Builds (trading as Koolcabins) were taken to court to retrieve the downpayment on the building. No successful conclusion as of yet and not hopeful. Clandeboyne Estate and The Dufferin Foundation have now undertaken the building project. They have appointed a dedicated architect to oversee the new build. Totalis will be the company undertaking the building. Work to commence in April 24 and finish October 24.

#### Development of other Nature Ranger Centres

Following the closure of People's Park and Moira Demesne Nature Ranger Centres it was decided to trial running Nature Ranger Clubs in schools with NIFSA staff. Trials were run in 2023 and it was decided that NIFSA could not staff the demand for clubs.

It was therefore decided to support schools and their own staff to run the after-school Nature Ranger Clubs. Eskra; St. Patrick's, Crumlin; Fairview, Carr and Dundonald Primary Schools were all keen to pilot in 2023

#### Trustees

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**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

---

It is with regret that Lindsay Houston (nee Matthews) resigned from her position as secretary due to increased work commitments on 1 August 2023. No replacement yet found.

**FINANCIAL REVIEW**

**Financial position**

Principal funding sources:

The principal funding sources of the charity is through Local Authority training and development, Club fees, Memberships and Donations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company is established to promote the benefit of the public, and in particular children (hereinafter referred to as "beneficiaries") by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular:

- a) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environments, and in particular as these relate to woodland and forestry environments
- b) to maintain and manage or co-operate with any local authority in the maintenance of a centre or centres in the area of benefits for activities promoted by the association (hereinafter called "the Centre").

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI070571 (Northern Ireland)

**Registered Charity number**

100975

**Registered office**

NIFSA  
Dendron Lodge  
Clandeboyne Estate  
Bangor  
Co. Down  
BT19 1RN

**Trustees**

The trustees, all of whom served during the year, were as follows:

G Lyttle  
J McDauid  
P M O'Kane

**Company Secretary**

L Matthews (resigned 1 August 2023)

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Approved by order of the board of trustees on 28/ May 2024 and signed on its behalf by:

  
.....  
J McDaid - Trustee

**Independent Examiner's Report to the Trustees of  
Northern Ireland Forest School  
Association**

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I report on the accounts of the company for the year ended 30 September 2023, which are set out on pages six to fifteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you 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:

- examine the accounts under Section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

**Basis of the 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 me 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.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Seamus McLernon

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Date: 28 May 2024

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	30/9/23 Total funds £	30/9/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>240,465</u>	<u>59,609</u>	<u>300,074</u>	<u>370,927</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Unrestricted		220,883	59,609	280,492	247,969
Restricted		-	-	-	93,052
Other		<u>512</u>	<u>-</u>	<u>512</u>	<u>-</u>
<b>Total</b>		<u>221,395</u>	<u>59,609</u>	<u>281,004</u>	<u>341,021</u>
<b>NET INCOME</b>		19,070	-	19,070	29,906
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>87,809</u>	<u>35,000</u>	<u>122,809</u>	<u>92,903</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>106,879</u>	<u>35,000</u>	<u>141,879</u>	<u>122,809</u>

The notes form part of these financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet  
30 SEPTEMBER 2023**

	Notes	30/9/23 £	30/9/22 £
<b>FIXED ASSETS</b>			
Tangible assets	7	6,551	8,107
<b>CURRENT ASSETS</b>			
Debtors	8	30,231	12,898
Cash at bank		<u>112,510</u>	<u>105,357</u>
		142,741	118,255
<b>CREDITORS</b>			
Amounts falling due within one year	9	(7,413)	(3,553)
<b>NET CURRENT ASSETS</b>		<u>135,328</u>	<u>114,702</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>141,879</u>	<u>122,809</u>
<b>NET ASSETS</b>		<u>141,879</u>	<u>122,809</u>
<b>FUNDS</b>	12		
Unrestricted funds		106,879	87,809
Restricted funds		<u>35,000</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>		<u>141,879</u>	<u>122,809</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements


**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet - continued  
30 SEPTEMBER 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on  
24 May 24 ..... and were signed on its behalf by:

  
.....  
J McDaid - Trustee

The notes form part of these financial statements

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**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Buildings	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30/9/23	30/9/22
	£	£
Depreciation - owned assets	3,406	5,160
Other operating leases	17,495	13,451
Website Design amortisation	<u>-</u>	<u>4,250</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	30/9/23	30/9/22
Administrative staff	<u>13</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>242,875</u>	<u>128,052</u>	<u>370,927</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Unrestricted	247,969	-	247,969
Restricted	<u>-</u>	<u>93,052</u>	<u>93,052</u>
<b>Total</b>	<u>247,969</u>	<u>93,052</u>	<u>341,021</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,094)	35,000	29,906
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	92,903	-	92,903

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>					
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>		
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>87,809</u>	<u>35,000</u>	<u>122,809</u>		
<b>6. INTANGIBLE FIXED ASSETS</b>					
					<b>Website Design £</b>
<b>COST</b>					
At 1 October 2022 and 30 September 2023					<u>17,000</u>
<b>AMORTISATION</b>					
At 1 October 2022 and 30 September 2023					<u>17,000</u>
<b>NET BOOK VALUE</b>					
At 30 September 2023					<u>-</u>
At 30 September 2022					<u>-</u>
<b>7. TANGIBLE FIXED ASSETS</b>					
	<b>Buildings £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>					
At 1 October 2022	5,120	16,205	3,214	9,570	34,109
Additions	<u>-</u>	<u>-</u>	<u>1,850</u>	<u>-</u>	<u>1,850</u>
At 30 September 2023	<u>5,120</u>	<u>16,205</u>	<u>5,064</u>	<u>9,570</u>	<u>35,959</u>
<b>DEPRECIATION</b>					
At 1 October 2022	-	16,205	1,855	7,942	26,002
Charge for year	<u>512</u>	<u>-</u>	<u>1,266</u>	<u>1,628</u>	<u>3,406</u>
At 30 September 2023	<u>512</u>	<u>16,205</u>	<u>3,121</u>	<u>9,570</u>	<u>29,408</u>
<b>NET BOOK VALUE</b>					
At 30 September 2023	<u>4,608</u>	<u>-</u>	<u>1,943</u>	<u>-</u>	<u>6,551</u>
At 30 September 2022	<u>5,120</u>	<u>-</u>	<u>1,359</u>	<u>1,628</u>	<u>8,107</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/23</b>	<b>30/9/22</b>
			£	£
Trade debtors			30,231	-
Other debtors			-	12,898
			<u>30,231</u>	<u>12,898</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/23</b>	<b>30/9/22</b>
			£	£
Bank loans and overdrafts (see note 10)			150	-
Social security and other taxes			3,771	-
Accruals and deferred income			3,492	3,553
			<u>7,413</u>	<u>3,553</u>
<b>10. LOANS</b>				
An analysis of the maturity of loans is given below:				
			<b>30/9/23</b>	<b>30/9/22</b>
			£	£
Amounts falling due within one year on demand:				
Bank overdrafts			<u>150</u>	<u>-</u>
<b>11. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			<b>30/9/23</b>	<b>30/9/22</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
	£	£	£	£
Fixed assets	(28,449)	35,000	6,551	8,107
Current assets	142,741	-	142,741	118,255
Current liabilities	<u>(7,413)</u>	<u>-</u>	<u>(7,413)</u>	<u>(3,553)</u>
	<u>106,879</u>	<u>35,000</u>	<u>141,879</u>	<u>122,809</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

**12. MOVEMENT IN FUNDS**

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	87,809	19,070	106,879
<b>Restricted funds</b>			
DAERA	35,000	-	35,000
<b>TOTAL FUNDS</b>	<u>122,809</u>	<u>19,070</u>	<u>141,879</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,334	(213,264)	19,070
Nature Rangers Club	<u>8,131</u>	<u>(8,131)</u>	-
	240,465	(221,395)	19,070
<b>Restricted funds</b>			
HazelWood	4,546	(4,546)	-
DAERA	23,563	(23,563)	-
National Lottery	<u>31,500</u>	<u>(31,500)</u>	-
	<u>59,609</u>	<u>(59,609)</u>	-
<b>TOTAL FUNDS</b>	<u>300,074</u>	<u>(281,004)</u>	<u>19,070</u>

**Comparatives for movement in funds**

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
<b>Unrestricted funds</b>			
General fund	92,903	(5,094)	87,809
<b>Restricted funds</b>			
DAERA	-	35,000	35,000
<b>TOTAL FUNDS</b>	<u>92,903</u>	<u>29,906</u>	<u>122,809</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	242,875	(247,969)	(5,094)
<b>Restricted funds</b>			
People's Park Nature Ranger Project	1,088	(1,088)	-
HazelWood	2,013	(2,013)	-
DAERA	60,000	(25,000)	35,000
National Lottery	31,500	(31,500)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	<u>24,704</u>	<u>(24,704)</u>	<u>-</u>
	<u>128,052</u>	<u>(93,052)</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u>370,927</u>	<u>(341,021)</u>	<u>29,906</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1/10/21 £</b>	<b>Net movement in funds £</b>	<b>At 30/9/23 £</b>
<b>Unrestricted funds</b>			
General fund	92,903	13,976	106,879
<b>Restricted funds</b>			
DAERA	-	35,000	35,000
	<u>92,903</u>	<u>48,976</u>	<u>141,879</u>
<b>TOTAL FUNDS</b>	<u>92,903</u>	<u>48,976</u>	<u>141,879</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	475,209	(461,233)	13,976
Nature Rangers Club	<u>8,131</u>	<u>(8,131)</u>	<u>-</u>
	483,340	(469,364)	13,976
<b>Restricted funds</b>			
People's Park Nature Ranger Project	1,088	(1,088)	-
HazelWood	6,559	(6,559)	-
DAERA	83,563	(48,563)	35,000
National Lottery	63,000	(63,000)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	<u>24,704</u>	<u>(24,704)</u>	<u>-</u>
	<u>187,661</u>	<u>(152,661)</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u><u>671,001</u></u>	<u><u>(622,025)</u></u>	<u><u>48,976</u></u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.

**14. EXCEPTIONAL ITEMS**

During the year, an amount of £25,000 was paid as a deposit for building works to be carried out on a new lodge in Clandeboye Estate. The work was never commenced and a legal case is now in progress to try and recover the money paid over to the builders. Accordingly the trustees consider it prudent to make a full provision against this payment.

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	30/9/23 £	30/9/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Forest School Awards	91,033	105,000
Donations	5,894	4,219
Clubs	10,144	27,615
Clandeboyne Nature Rangers	122,827	106,040
Grants	<u>70,176</u>	<u>128,053</u>
	<u>300,074</u>	<u>370,927</u>
<b>Total incoming resources</b>	<b>300,074</b>	<b>370,927</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	183,225	219,516
Social security	7,360	10,327
Pensions	3,593	4,011
Direct Costs	15,155	12,359
Arts, crafts & supplies	<u>8,238</u>	<u>9,405</u>
	217,571	255,618
<b>Other</b>		
Freehold property	512	-
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	17,495	13,451
Insurance	10,552	7,723
Light and heat	2,356	1,319
Telephone	1,182	985
Postage and stationery	22	35
Sundries	81	341
Travel and subsistence	20	1,162
Motor expenses	264	5,681
Training	6,308	1,775
Protective clothing	2,344	1,093
Trade and professional	1,149	1,916
Staff welfare	3,906	2,681
Website costs	6,507	7,276
Carried forward	52,186	45,438

This page does not form part of the statutory financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	30/9/23	30/9/22
	£	£
<b>Management</b>		
Brought forward	52,186	45,438
Repairs & Maintenance	444	-
Printing	1,584	-
Consultancy Fees	175	-
Subscriptions	60	-
Amort of website design	-	4,250
Plant and machinery	-	1,963
Fixtures and fittings	1,266	804
Motor vehicles	<u>1,628</u>	<u>2,393</u>
	57,343	54,848
<b>Finance</b>		
Bank charges	135	449
<b>Other</b>		
Exceptional items	-	25,000
<b>Governance costs</b>		
Accountancy and legal fees	<u>5,443</u>	<u>5,106</u>
Total resources expended	<u>281,004</u>	<u>341,021</u>
<b>Net income</b>	<u>19,070</u>	<u>29,906</u>

This page does not form part of the statutory financial statements

**Northern Ireland Forest School Association**

Northern Ireland - Charity number 100975

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# Annual report

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**REGISTERED COMPANY NUMBER: NI070571 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100975**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**FOR THE YEAR ENDED**  
**30 September 2023**

**for**

**NORTHERN IRELAND FOREST SCHOOL**  
**ASSOCIATION**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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# NORTHERN IRELAND FOREST SCHOOL ASSOCIATION

## Report of the Trustees FOR THE YEAR ENDED 30 SEPTEMBER 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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) (effective 1 January 2015).

### OBJECTIVES AND ACTIVITIES

#### Significant Activities

The Company develops and delivers sustainable environmental education programmes to schools and youth organisations across Northern Ireland. We also advise on conservation issues and help organisations create or enhance wildlife areas, for example, local authority parks or school grounds.

### ACHIEVEMENT AND PERFORMANCE

All of the programmes run by NIFSA come under the heading "Learning Without Walls". The specific programmes can be broken down as follows:

**Forest School Awards:** this is the outreach programme to deliver Learning Without Walls to local communities. NIFSA currently work with 180 qualified Forest Schools and are training a further 350 schools to become qualified. The Forest School Awards are supported by Mid-Ulster Council, Lisburn and Castlereagh Council, Mid and East Antrim Council, Fermanagh and Omagh Council, Antrim and Newtownabbey Council, Belfast City Council, North Down and N'Ards Council and the NI Environment Agency Environment Fund.

They are also financially supported by the Dufferin Foundation, Public Health Agency and the Drumlin Wind CoOperative.

Funding has been secured to train 60 schools a year.

NIFSA currently support an average of 5,000 pupils being taught outside every month.

**Clandeboyne Nature Rangers:** this is primarily an after-school Forest School serving the Bangor area. It is based in Lady Dufferin's estate - Clandeboyne Estate. An average of 21 children are picked up from 10 schools in North Down. Mid Term and Summer Holiday programmes are also run annually. These all prove very popular with waiting lists now in operation. In addition, school groups and nurseries visit Clandeboyne to have a forest school experience. Usually, 2 or 3 groups attend weekly.

MCC Builds (trading as Koolcabins) were taken to court to retrieve the downpayment on the building. No successful conclusion as of yet and not hopeful. Clandeboyne Estate and The Dufferin Foundation have now undertaken the building project. They have appointed a dedicated architect to oversee the new build. Totalis will be the company undertaking the building. Work to commence in April 24 and finish October 24.

#### Development of other Nature Ranger Centres

Following the closure of People's Park and Moira Demesne Nature Ranger Centres it was decided to trial running Nature Ranger Clubs in schools with NIFSA staff. Trials were run in 2023 and it was decided that NIFSA could not staff the demand for clubs.

It was therefore decided to support schools and their own staff to run the after-school Nature Ranger Clubs. Eskra; St. Patrick's, Crumlin; Fairview, Carr and Dundonald Primary Schools were all keen to pilot in 2023

#### Trustees

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**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

---

It is with regret that Lindsay Houston (nee Matthews) resigned from her position as secretary due to increased work commitments on 1 August 2023. No replacement yet found.

**FINANCIAL REVIEW**

**Financial position**

Principal funding sources:

The principal funding sources of the charity is through Local Authority training and development, Club fees, Memberships and Donations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company is established to promote the benefit of the public, and in particular children (hereinafter referred to as "beneficiaries") by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular:

- a) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environments, and in particular as these relate to woodland and forestry environments
- b) to maintain and manage or co-operate with any local authority in the maintenance of a centre or centres in the area of benefits for activities promoted by the association (hereinafter called "the Centre").

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI070571 (Northern Ireland)

**Registered Charity number**

100975

**Registered office**

NIFSA  
Dendron Lodge  
Clandeboyne Estate  
Bangor  
Co. Down  
BT19 1RN

**Trustees**

The trustees, all of whom served during the year, were as follows:

G Lyttle  
J McDauid  
P M O'Kane

**Company Secretary**

L Matthews (resigned 1 August 2023)

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Approved by order of the board of trustees on 28/ May 2024 and signed on its behalf by:

J. McDaid  
J McDaid - Trustee

**Independent Examiner's Report to the Trustees of  
Northern Ireland Forest School  
Association**

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I report on the accounts of the company for the year ended 30 September 2023, which are set out on pages six to fifteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you 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:

- examine the accounts under Section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

**Basis of the 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 me 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.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Seamus McLernon

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Date: 28 May 2024

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	30/9/23 Total funds £	30/9/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>240,465</u>	<u>59,609</u>	<u>300,074</u>	<u>370,927</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Unrestricted		220,883	59,609	280,492	247,969
Restricted		-	-	-	93,052
Other		<u>512</u>	<u>-</u>	<u>512</u>	<u>-</u>
<b>Total</b>		<u>221,395</u>	<u>59,609</u>	<u>281,004</u>	<u>341,021</u>
<b>NET INCOME</b>		<b>19,070</b>	<b>-</b>	<b>19,070</b>	<b>29,906</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>87,809</u>	<u>35,000</u>	<u>122,809</u>	<u>92,903</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>106,879</b></u>	<u><b>35,000</b></u>	<u><b>141,879</b></u>	<u><b>122,809</b></u>

The notes form part of these financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet  
30 SEPTEMBER 2023**

	Notes	30/9/23 £	30/9/22 £
<b>FIXED ASSETS</b>			
Tangible assets	7	6,551	8,107
<b>CURRENT ASSETS</b>			
Debtors	8	30,231	12,898
Cash at bank		<u>112,510</u>	<u>105,357</u>
		142,741	118,255
<b>CREDITORS</b>			
Amounts falling due within one year	9	(7,413)	(3,553)
<b>NET CURRENT ASSETS</b>		<u>135,328</u>	<u>114,702</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>141,879</u>	<u>122,809</u>
<b>NET ASSETS</b>		<u>141,879</u>	<u>122,809</u>
<b>FUNDS</b>	12		
Unrestricted funds		106,879	87,809
Restricted funds		<u>35,000</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>		<u>141,879</u>	<u>122,809</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements


**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet - continued  
30 SEPTEMBER 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on  
24 May 24 ..... and were signed on its behalf by:

  
.....  
J McDaid - Trustee

The notes form part of these financial statements

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**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Buildings	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30/9/23	30/9/22
	£	£
Depreciation - owned assets	3,406	5,160
Other operating leases	17,495	13,451
Website Design amortisation	<u>-</u>	<u>4,250</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	30/9/23	30/9/22
Administrative staff	<u>13</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>242,875</u>	<u>128,052</u>	<u>370,927</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Unrestricted	247,969	-	247,969
Restricted	<u>-</u>	<u>93,052</u>	<u>93,052</u>
<b>Total</b>	<u>247,969</u>	<u>93,052</u>	<u>341,021</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,094)	35,000	29,906
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	92,903	-	92,903

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>					
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>		
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>87,809</u>	<u>35,000</u>	<u>122,809</u>		
<b>6. INTANGIBLE FIXED ASSETS</b>					
					<b>Website Design £</b>
<b>COST</b>					
At 1 October 2022 and 30 September 2023					<u>17,000</u>
<b>AMORTISATION</b>					
At 1 October 2022 and 30 September 2023					<u>17,000</u>
<b>NET BOOK VALUE</b>					
At 30 September 2023					<u>-</u>
At 30 September 2022					<u>-</u>
<b>7. TANGIBLE FIXED ASSETS</b>					
	<b>Buildings £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>					
At 1 October 2022	5,120	16,205	3,214	9,570	34,109
Additions	<u>-</u>	<u>-</u>	<u>1,850</u>	<u>-</u>	<u>1,850</u>
At 30 September 2023	<u>5,120</u>	<u>16,205</u>	<u>5,064</u>	<u>9,570</u>	<u>35,959</u>
<b>DEPRECIATION</b>					
At 1 October 2022	-	16,205	1,855	7,942	26,002
Charge for year	<u>512</u>	<u>-</u>	<u>1,266</u>	<u>1,628</u>	<u>3,406</u>
At 30 September 2023	<u>512</u>	<u>16,205</u>	<u>3,121</u>	<u>9,570</u>	<u>29,408</u>
<b>NET BOOK VALUE</b>					
At 30 September 2023	<u>4,608</u>	<u>-</u>	<u>1,943</u>	<u>-</u>	<u>6,551</u>
At 30 September 2022	<u>5,120</u>	<u>-</u>	<u>1,359</u>	<u>1,628</u>	<u>8,107</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/23</b>	<b>30/9/22</b>
			£	£
Trade debtors			30,231	-
Other debtors			-	12,898
			<u>30,231</u>	<u>12,898</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/23</b>	<b>30/9/22</b>
			£	£
Bank loans and overdrafts (see note 10)			150	-
Social security and other taxes			3,771	-
Accruals and deferred income			3,492	3,553
			<u>7,413</u>	<u>3,553</u>
<b>10. LOANS</b>				
An analysis of the maturity of loans is given below:				
			<b>30/9/23</b>	<b>30/9/22</b>
			£	£
Amounts falling due within one year on demand:				
Bank overdrafts			<u>150</u>	<u>-</u>
<b>11. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			<b>30/9/23</b>	<b>30/9/22</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
	£	£	£	£
Fixed assets	(28,449)	35,000	6,551	8,107
Current assets	142,741	-	142,741	118,255
Current liabilities	<u>(7,413)</u>	<u>-</u>	<u>(7,413)</u>	<u>(3,553)</u>
	<u>106,879</u>	<u>35,000</u>	<u>141,879</u>	<u>122,809</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

**12. MOVEMENT IN FUNDS**

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	87,809	19,070	106,879
<b>Restricted funds</b>			
DAERA	35,000	-	35,000
<b>TOTAL FUNDS</b>	<u>122,809</u>	<u>19,070</u>	<u>141,879</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,334	(213,264)	19,070
Nature Rangers Club	<u>8,131</u>	<u>(8,131)</u>	-
	240,465	(221,395)	19,070
<b>Restricted funds</b>			
HazelWood	4,546	(4,546)	-
DAERA	23,563	(23,563)	-
National Lottery	<u>31,500</u>	<u>(31,500)</u>	-
	<u>59,609</u>	<u>(59,609)</u>	-
<b>TOTAL FUNDS</b>	<u>300,074</u>	<u>(281,004)</u>	<u>19,070</u>

**Comparatives for movement in funds**

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
<b>Unrestricted funds</b>			
General fund	92,903	(5,094)	87,809
<b>Restricted funds</b>			
DAERA	-	35,000	35,000
<b>TOTAL FUNDS</b>	<u>92,903</u>	<u>29,906</u>	<u>122,809</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	242,875	(247,969)	(5,094)
<b>Restricted funds</b>			
People's Park Nature Ranger Project	1,088	(1,088)	-
HazelWood	2,013	(2,013)	-
DAERA	60,000	(25,000)	35,000
National Lottery	31,500	(31,500)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	<u>24,704</u>	<u>(24,704)</u>	<u>-</u>
	<u>128,052</u>	<u>(93,052)</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u>370,927</u>	<u>(341,021)</u>	<u>29,906</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1/10/21 £</b>	<b>Net movement in funds £</b>	<b>At 30/9/23 £</b>
<b>Unrestricted funds</b>			
General fund	92,903	13,976	106,879
<b>Restricted funds</b>			
DAERA	-	35,000	35,000
	<u>92,903</u>	<u>48,976</u>	<u>141,879</u>
<b>TOTAL FUNDS</b>	<u>92,903</u>	<u>48,976</u>	<u>141,879</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	475,209	(461,233)	13,976
Nature Rangers Club	<u>8,131</u>	<u>(8,131)</u>	<u>-</u>
	483,340	(469,364)	13,976
<b>Restricted funds</b>			
People's Park Nature Ranger Project	1,088	(1,088)	-
HazelWood	6,559	(6,559)	-
DAERA	83,563	(48,563)	35,000
National Lottery	63,000	(63,000)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	<u>24,704</u>	<u>(24,704)</u>	<u>-</u>
	<u>187,661</u>	<u>(152,661)</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u><u>671,001</u></u>	<u><u>(622,025)</u></u>	<u><u>48,976</u></u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.

**14. EXCEPTIONAL ITEMS**

During the year, an amount of £25,000 was paid as a deposit for building works to be carried out on a new lodge in Clandeboye Estate. The work was never commenced and a legal case is now in progress to try and recover the money paid over to the builders. Accordingly the trustees consider it prudent to make a full provision against this payment.

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	30/9/23 £	30/9/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Forest School Awards	91,033	105,000
Donations	5,894	4,219
Clubs	10,144	27,615
Clandeboyne Nature Rangers	122,827	106,040
Grants	<u>70,176</u>	<u>128,053</u>
	<u>300,074</u>	<u>370,927</u>
<b>Total incoming resources</b>	<b>300,074</b>	<b>370,927</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	183,225	219,516
Social security	7,360	10,327
Pensions	3,593	4,011
Direct Costs	15,155	12,359
Arts, crafts & supplies	<u>8,238</u>	<u>9,405</u>
	217,571	255,618
<b>Other</b>		
Freehold property	512	-
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	17,495	13,451
Insurance	10,552	7,723
Light and heat	2,356	1,319
Telephone	1,182	985
Postage and stationery	22	35
Sundries	81	341
Travel and subsistence	20	1,162
Motor expenses	264	5,681
Training	6,308	1,775
Protective clothing	2,344	1,093
Trade and professional	1,149	1,916
Staff welfare	3,906	2,681
Website costs	6,507	7,276
Carried forward	52,186	45,438

This page does not form part of the statutory financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	30/9/23	30/9/22
	£	£
<b>Management</b>		
Brought forward	52,186	45,438
Repairs & Maintenance	444	-
Printing	1,584	-
Consultancy Fees	175	-
Subscriptions	60	-
Amort of website design	-	4,250
Plant and machinery	-	1,963
Fixtures and fittings	1,266	804
Motor vehicles	<u>1,628</u>	<u>2,393</u>
	57,343	54,848
<b>Finance</b>		
Bank charges	135	449
<b>Other</b>		
Exceptional items	-	25,000
<b>Governance costs</b>		
Accountancy and legal fees	<u>5,443</u>	<u>5,106</u>
Total resources expended	<u>281,004</u>	<u>341,021</u>
<b>Net income</b>	<u>19,070</u>	<u>29,906</u>

This page does not form part of the statutory financial statements

**Northern Ireland Forest School Association**

Northern Ireland - Charity number 100975

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# Annual return

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**REGISTERED COMPANY NUMBER: NI070571 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100975**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**FOR THE YEAR ENDED**  
**30 September 2023**

**for**

**NORTHERN IRELAND FOREST SCHOOL**  
**ASSOCIATION**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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<b>Statement of Financial Activities</b>	5
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**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Significant Activities**

The Company develops and delivers sustainable environmental education programmes to schools and youth organisations across Northern Ireland. We also advise on conservation issues and help organisations create or enhance wildlife areas, for example, local authority parks or school grounds.

**ACHIEVEMENT AND PERFORMANCE**

All of the programmes run by NIFSA come under the heading "Learning Without Walls". The specific programmes can be broken down as follows:

**Forest School Awards:** this is the outreach programme to deliver Learning Without Walls to local communities. NIFSA currently work with 180 qualified Forest Schools and are training a further 350 schools to become qualified. The Forest School Awards are supported by Mid-Ulster Council, Lisburn and Castlereagh Council, Mid and East Antrim Council, Fermanagh and Omagh Council, Antrim and Newtownabbey Council, Belfast City Council, North Down and N'Ards Council and the NI Environment Agency Environment Fund.

They are also financially supported by the Dufferin Foundation, Public Health Agency and the Drumlin Wind CoOperative.

Funding has been secured to train 60 schools a year.

NIFSA currently support an average of 5,000 pupils being taught outside every month.

**Clandeboyne Nature Rangers:** this is primarily an after-school Forest School serving the Bangor area. It is based in Lady Dufferin's estate - Clandeboyne Estate. An average of 21 children are picked up from 10 schools in North Down. Mid Term and Summer Holiday programmes are also run annually. These all prove very popular with waiting lists now in operation. In addition, school groups and nurseries visit Clandeboyne to have a forest school experience. Usually, 2 or 3 groups attend weekly.

MCC Builds (trading as Koolcabins) were taken to court to retrieve the downpayment on the building. No successful conclusion as of yet and not hopeful. Clandeboyne Estate and The Dufferin Foundation have now undertaken the building project. They have appointed a dedicated architect to oversee the new build. Totalis will be the company undertaking the building. Work to commence in April 24 and finish October 24.

**Development of other Nature Ranger Centres**

Following the closure of People's Park and Moira Demesne Nature Ranger Centres it was decided to trial running Nature Ranger Clubs in schools with NIFSA staff. Trials were run in 2023 and it was decided that NIFSA could not staff the demand for clubs.

It was therefore decided to support schools and their own staff to run the after-school Nature Ranger Clubs. Eskra; St. Patrick's, Crumlin; Fairview, Carr and Dundonald Primary Schools were all keen to pilot in 2023

**Trustees**

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**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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It is with regret that Lindsay Houston (nee Matthews) resigned from her position as secretary due to increased work commitments on 1 August 2023. No replacement yet found.

**FINANCIAL REVIEW**

**Financial position**

Principal funding sources:

The principal funding sources of the charity is through Local Authority training and development, Club fees, Memberships and Donations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company is established to promote the benefit of the public, and in particular children (hereinafter referred to as "beneficiaries") by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular:

- a) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environments, and in particular as these relate to woodland and forestry environments
- b) to maintain and manage or co-operate with any local authority in the maintenance of a centre or centres in the area of benefits for activities promoted by the association (hereinafter called "the Centre").

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI070571 (Northern Ireland)

**Registered Charity number**

100975

**Registered office**

NIFSA  
Dendron Lodge  
Clandeboyne Estate  
Bangor  
Co. Down  
BT19 1RN

**Trustees**

The trustees, all of whom served during the year, were as follows:

G Lyttle  
J McDauid  
P M O'Kane

**Company Secretary**

L Matthews (resigned 1 August 2023)

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Approved by order of the board of trustees on 28/ May 2024 and signed on its behalf by:

  
.....  
J McDaid - Trustee

**Independent Examiner's Report to the Trustees of  
Northern Ireland Forest School  
Association**

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I report on the accounts of the company for the year ended 30 September 2023, which are set out on pages six to fifteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you 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:

- examine the accounts under Section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

**Basis of the 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 me 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.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Seamus McLernon

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Date: 28 May 2024

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	30/9/23 Total funds £	30/9/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>240,465</u>	<u>59,609</u>	<u>300,074</u>	<u>370,927</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Unrestricted		220,883	59,609	280,492	247,969
Restricted		-	-	-	93,052
Other		<u>512</u>	<u>-</u>	<u>512</u>	<u>-</u>
<b>Total</b>		<u>221,395</u>	<u>59,609</u>	<u>281,004</u>	<u>341,021</u>
<b>NET INCOME</b>		<b>19,070</b>	<b>-</b>	<b>19,070</b>	<b>29,906</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>87,809</u>	<u>35,000</u>	<u>122,809</u>	<u>92,903</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>106,879</b></u>	<u><b>35,000</b></u>	<u><b>141,879</b></u>	<u><b>122,809</b></u>

The notes form part of these financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet  
30 SEPTEMBER 2023**

	Notes	30/9/23 £	30/9/22 £
<b>FIXED ASSETS</b>			
Tangible assets	7	6,551	8,107
<b>CURRENT ASSETS</b>			
Debtors	8	30,231	12,898
Cash at bank		<u>112,510</u>	<u>105,357</u>
		142,741	118,255
<b>CREDITORS</b>			
Amounts falling due within one year	9	(7,413)	(3,553)
<b>NET CURRENT ASSETS</b>		<u>135,328</u>	<u>114,702</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>141,879</u>	<u>122,809</u>
<b>NET ASSETS</b>		<u>141,879</u>	<u>122,809</u>
<b>FUNDS</b>	12		
Unrestricted funds		106,879	87,809
Restricted funds		<u>35,000</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>		<u>141,879</u>	<u>122,809</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements


**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet - continued  
30 SEPTEMBER 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on  
24 May 24 ..... and were signed on its behalf by:

  
.....  
J McDaid - Trustee

The notes form part of these financial statements

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**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Buildings	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30/9/23	30/9/22
	£	£
Depreciation - owned assets	3,406	5,160
Other operating leases	17,495	13,451
Website Design amortisation	<u>-</u>	<u>4,250</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	30/9/23	30/9/22
Administrative staff	<u>13</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>242,875</u>	<u>128,052</u>	<u>370,927</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Unrestricted	247,969	-	247,969
Restricted	<u>-</u>	<u>93,052</u>	<u>93,052</u>
<b>Total</b>	<u>247,969</u>	<u>93,052</u>	<u>341,021</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,094)	35,000	29,906
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	92,903	-	92,903

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>					
	Unrestricted funds £	Restricted funds £	Total funds £		
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>87,809</u>	<u>35,000</u>	<u>122,809</u>		
<b>6. INTANGIBLE FIXED ASSETS</b>					
					Website Design £
<b>COST</b>					
At 1 October 2022 and 30 September 2023					<u>17,000</u>
<b>AMORTISATION</b>					
At 1 October 2022 and 30 September 2023					<u>17,000</u>
<b>NET BOOK VALUE</b>					
At 30 September 2023					<u>-</u>
At 30 September 2022					<u>-</u>
<b>7. TANGIBLE FIXED ASSETS</b>					
	Buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 October 2022	5,120	16,205	3,214	9,570	34,109
Additions	<u>-</u>	<u>-</u>	<u>1,850</u>	<u>-</u>	<u>1,850</u>
At 30 September 2023	<u>5,120</u>	<u>16,205</u>	<u>5,064</u>	<u>9,570</u>	<u>35,959</u>
<b>DEPRECIATION</b>					
At 1 October 2022	-	16,205	1,855	7,942	26,002
Charge for year	<u>512</u>	<u>-</u>	<u>1,266</u>	<u>1,628</u>	<u>3,406</u>
At 30 September 2023	<u>512</u>	<u>16,205</u>	<u>3,121</u>	<u>9,570</u>	<u>29,408</u>
<b>NET BOOK VALUE</b>					
At 30 September 2023	<u>4,608</u>	<u>-</u>	<u>1,943</u>	<u>-</u>	<u>6,551</u>
At 30 September 2022	<u>5,120</u>	<u>-</u>	<u>1,359</u>	<u>1,628</u>	<u>8,107</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/23</b>	<b>30/9/22</b>
			£	£
Trade debtors			30,231	-
Other debtors			-	12,898
			<u>30,231</u>	<u>12,898</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/23</b>	<b>30/9/22</b>
			£	£
Bank loans and overdrafts (see note 10)			150	-
Social security and other taxes			3,771	-
Accruals and deferred income			3,492	3,553
			<u>7,413</u>	<u>3,553</u>
<b>10. LOANS</b>				
An analysis of the maturity of loans is given below:				
			<b>30/9/23</b>	<b>30/9/22</b>
			£	£
Amounts falling due within one year on demand:				
Bank overdrafts			<u>150</u>	<u>-</u>
<b>11. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			<b>30/9/23</b>	<b>30/9/22</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
	£	£	£	£
Fixed assets	(28,449)	35,000	6,551	8,107
Current assets	142,741	-	142,741	118,255
Current liabilities	<u>(7,413)</u>	<u>-</u>	<u>(7,413)</u>	<u>(3,553)</u>
	<u>106,879</u>	<u>35,000</u>	<u>141,879</u>	<u>122,809</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

**12. MOVEMENT IN FUNDS**

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	87,809	19,070	106,879
<b>Restricted funds</b>			
DAERA	35,000	-	35,000
<b>TOTAL FUNDS</b>	<u>122,809</u>	<u>19,070</u>	<u>141,879</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,334	(213,264)	19,070
Nature Rangers Club	<u>8,131</u>	<u>(8,131)</u>	-
	240,465	(221,395)	19,070
<b>Restricted funds</b>			
HazelWood	4,546	(4,546)	-
DAERA	23,563	(23,563)	-
National Lottery	<u>31,500</u>	<u>(31,500)</u>	-
	<u>59,609</u>	<u>(59,609)</u>	-
<b>TOTAL FUNDS</b>	<u>300,074</u>	<u>(281,004)</u>	<u>19,070</u>

**Comparatives for movement in funds**

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
<b>Unrestricted funds</b>			
General fund	92,903	(5,094)	87,809
<b>Restricted funds</b>			
DAERA	-	35,000	35,000
<b>TOTAL FUNDS</b>	<u>92,903</u>	<u>29,906</u>	<u>122,809</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	242,875	(247,969)	(5,094)
<b>Restricted funds</b>			
People's Park Nature Ranger Project	1,088	(1,088)	-
HazelWood	2,013	(2,013)	-
DAERA	60,000	(25,000)	35,000
National Lottery	31,500	(31,500)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	<u>24,704</u>	<u>(24,704)</u>	<u>-</u>
	<u>128,052</u>	<u>(93,052)</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u>370,927</u>	<u>(341,021)</u>	<u>29,906</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1/10/21 £</b>	<b>Net movement in funds £</b>	<b>At 30/9/23 £</b>
<b>Unrestricted funds</b>			
General fund	92,903	13,976	106,879
<b>Restricted funds</b>			
DAERA	-	35,000	35,000
	<u>92,903</u>	<u>48,976</u>	<u>141,879</u>
<b>TOTAL FUNDS</b>	<u>92,903</u>	<u>48,976</u>	<u>141,879</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	475,209	(461,233)	13,976
Nature Rangers Club	<u>8,131</u>	<u>(8,131)</u>	<u>-</u>
	483,340	(469,364)	13,976
<b>Restricted funds</b>			
People's Park Nature Ranger Project	1,088	(1,088)	-
HazelWood	6,559	(6,559)	-
DAERA	83,563	(48,563)	35,000
National Lottery	63,000	(63,000)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	<u>24,704</u>	<u>(24,704)</u>	<u>-</u>
	<u>187,661</u>	<u>(152,661)</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u><u>671,001</u></u>	<u><u>(622,025)</u></u>	<u><u>48,976</u></u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.

**14. EXCEPTIONAL ITEMS**

During the year, an amount of £25,000 was paid as a deposit for building works to be carried out on a new lodge in Clandeboye Estate. The work was never commenced and a legal case is now in progress to try and recover the money paid over to the builders. Accordingly the trustees consider it prudent to make a full provision against this payment.

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	30/9/23 £	30/9/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Forest School Awards	91,033	105,000
Donations	5,894	4,219
Clubs	10,144	27,615
Clandeboye Nature Rangers	122,827	106,040
Grants	<u>70,176</u>	<u>128,053</u>
	<u>300,074</u>	<u>370,927</u>
<b>Total incoming resources</b>	<b>300,074</b>	<b>370,927</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	183,225	219,516
Social security	7,360	10,327
Pensions	3,593	4,011
Direct Costs	15,155	12,359
Arts, crafts & supplies	<u>8,238</u>	<u>9,405</u>
	217,571	255,618
<b>Other</b>		
Freehold property	512	-
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	17,495	13,451
Insurance	10,552	7,723
Light and heat	2,356	1,319
Telephone	1,182	985
Postage and stationery	22	35
Sundries	81	341
Travel and subsistence	20	1,162
Motor expenses	264	5,681
Training	6,308	1,775
Protective clothing	2,344	1,093
Trade and professional	1,149	1,916
Staff welfare	3,906	2,681
Website costs	6,507	7,276
Carried forward	52,186	45,438

This page does not form part of the statutory financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	30/9/23	30/9/22
	£	£
<b>Management</b>		
Brought forward	52,186	45,438
Repairs & Maintenance	444	-
Printing	1,584	-
Consultancy Fees	175	-
Subscriptions	60	-
Amort of website design	-	4,250
Plant and machinery	-	1,963
Fixtures and fittings	1,266	804
Motor vehicles	<u>1,628</u>	<u>2,393</u>
	57,343	54,848
<b>Finance</b>		
Bank charges	135	449
<b>Other</b>		
Exceptional items	-	25,000
<b>Governance costs</b>		
Accountancy and legal fees	<u>5,443</u>	<u>5,106</u>
Total resources expended	<u>281,004</u>	<u>341,021</u>
<b>Net income</b>	<u>19,070</u>	<u>29,906</u>

This page does not form part of the statutory financial statements

**Northern Ireland Forest School Association**

Northern Ireland - Charity number 100975

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# Accounts

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**REGISTERED COMPANY NUMBER: NI070571 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100975**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**FOR THE YEAR ENDED**  
**30 September 2022**

**for**

**NORTHERN IRELAND FOREST SCHOOL**  
**ASSOCIATION**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

The Company develops and delivers sustainable environmental education programmes to schools and youth organisations across Northern Ireland. We also advise on conservation issues and help organisations create or enhance wildlife areas, for example, local authority parks or school grounds.

**ACHIEVEMENT AND PERFORMANCE**

All of the programmes run by NIFSA come under the heading "Learning Without Walls". The specific programmes can be broken down as follows:

**Forest School Awards:** this is the outreach programme to deliver Learning Without Walls to local communities. NIFSA currently work with 180 qualified Forest Schools and are training a further 350 schools to become qualified. The Forest School Awards are supported by Mid-Ulster Council, Lisburn And Castlereagh Council, Mid and East Antrim Council, Fermanagh and Omagh Council, Antrim and Newtownabbey Council.

They are also financially supported by the Dufferin Foundation, Public Health Agency and the Drumlin Wind CoOperative.

NIFSA currently support an average of 5,000 pupils being taught outside every month.

Covid19: the effects of Covid19 are diminishing and not having a major impact now.

Clandeboyne Nature Rangers: this is primarily an after-school Forest School serving the Bangor area. It is based in Lady Dufferin's estate - Clandeboyne Estate. An average of 21 children are picked up from 10 schools in North Down. Mid Term and Summer Holiday programmes are also run annually. These all prove very popular with waiting lists now in operation. In addition, school groups and nurseries visit Clandeboyne to have a forest school experience. Usually, 2 or 3 groups attend weekly.

The successful building contractor MCC Builds (trading as Koolcabins) has proved to be disastrous. No progress has been made on the building since their appointment in January 2022.

Development of other Nature Ranger Centres

After the opening of the Centres in 2021, they have both had to be closed down. People's Park due to lack of customers. Moira had to close as 2 part-time members of staff left at the same time and it proved impossible to hire new staff.

Looking at how to support existing Forest Schools to become Nature Ranger Clubs - after-school clubs. Will pilot with Fairview and Hazelwood Primary Schools.

Forest School Awards

Brian and Danielle continue to deliver the outreach Forest School Awards programme. Caoimhe Suitor will now also help as demand is there. Over the last year NIFSA has worked with 60 new schools wanting to become Forest Schools.

Staffing issues

Pamela Brown and Chrissie have both had to be made redundant due to not enough income being generated to support the posts.

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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Caoimhe Sutor will move across to help Danielle and Brian deliver Forest School Awards. Jordan Galway and Natasha Vance both left to become full-time classroom assistants.

**FINANCIAL REVIEW**

**Financial position**

Principal funding sources:

The principal funding sources of the charity is through Local Authority training and development, Club fees, Memberships and Donations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company is established to promote the benefit of the public, and in particular children (hereinafter referred to as 'beneficiaries') by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular:

- a) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environments, and in particular as these relate to woodland and forestry environments
- b) to maintain and manage or co-operate with any local authority in the maintenance of a centre or centres in the area of benefits for activities promoted by the association (hereinafter called "the Centre").

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI070571 (Northern Ireland)

**Registered Charity number**

100975

**Registered office**

NIFSA  
Dendron Lodge  
Clandeboy Estate  
Bangor  
Co. Down  
BT19 1RN

**Trustees**

The trustees, all of whom served during the year, were as follows:

G Lyttle  
J McDaid  
P M O'Kane

**Company Secretary**

Miss L Matthews

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Approved by order of the board of trustees on 28 June 2023 and signed on its behalf by:

J McDaid - Trustee

**Independent Examiner's Report to the Trustees of  
Northern Ireland Forest School  
Association**

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I report on the accounts of the company for the year ended 30 September 2022, which are set out on pages five to fourteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you 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:

- examine the accounts under Section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

**Basis of the 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 me 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.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Seamus McLernon

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**Independent Examiner's Report to the Trustees of  
Northern Ireland Forest School  
Association**

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28 June 2023

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	30/9/22 Total funds £	30/9/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		242,875	128,052	370,927	293,602
<b>Charitable activities</b>					
Unrestricted		-	-	-	25,222
<b>Total</b>		<u>242,875</u>	<u>128,052</u>	<u>370,927</u>	<u>318,824</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Unrestricted		247,969	-	247,969	283,737
Restricted		-	93,052	93,052	-
<b>Total</b>		<u>247,969</u>	<u>93,052</u>	<u>341,021</u>	<u>283,737</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,094)</b>	<b>35,000</b>	<b>29,906</b>	<b>35,087</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		92,903	-	92,903	57,816
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>87,809</u></u>	<u><u>35,000</u></u>	<u><u>122,809</u></u>	<u><u>92,903</u></u>

The notes form part of these financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet  
30 SEPTEMBER 2022**

	Notes	30/9/22 £	30/9/21 £
<b>FIXED ASSETS</b>			
Intangible assets	6	-	4,250
Tangible assets	7	<b>8,107</b>	13,267
		<u>8,107</u>	<u>17,517</u>
<b>CURRENT ASSETS</b>			
Debtors	8	<b>12,898</b>	8,006
Cash at bank		<b>105,357</b>	70,053
		<u>118,255</u>	<u>78,059</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(3,553)</b>	(2,673)
		<u>114,702</u>	<u>75,386</u>
<b>NET CURRENT ASSETS</b>			
		<u>114,702</u>	<u>75,386</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>122,809</u>	92,903
<b>NET ASSETS</b>			
		<u>122,809</u>	<u>92,903</u>
<b>FUNDS</b>			
	11		
Unrestricted funds		<b>87,809</b>	92,903
Restricted funds		<b>35,000</b>	-
		<u>122,809</u>	<u>92,903</u>
<b>TOTAL FUNDS</b>			
		<u>122,809</u>	<u>92,903</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet - continued  
30 SEPTEMBER 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2023 and were signed on its behalf by:

J McDaid - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30/9/22	30/9/21
	£	£
Depreciation - owned assets	5,160	6,438
Other operating leases	13,451	6,950
Website Design amortisation	4,250	4,250
	<u>          </u>	<u>          </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/9/22	30/9/21
Administrative staff	12	11
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	282,468	11,134	293,602
<b>Charitable activities</b>			
Unrestricted	25,222	-	25,222
<b>Total</b>	<u>307,690</u>	<u>11,134</u>	<u>318,824</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Unrestricted	252,604	31,133	283,737
<b>NET INCOME/(EXPENDITURE)</b>	55,086	(19,999)	35,087
<b>Transfers between funds</b>	<u>(19,999)</u>	<u>19,999</u>	<u>-</u>
<b>Net movement in funds</b>	35,087	-	35,087

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>					
	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>		
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	57,816	-	57,816		
	<u>92,903</u>	<u>-</u>	<u>92,903</u>		
<b>6. INTANGIBLE FIXED ASSETS</b>					
				<b>Website Design £</b>	
<b>COST</b>					
At 1 October 2021 and 30 September 2022				<u>17,000</u>	
<b>AMORTISATION</b>					
At 1 October 2021				12,750	
Charge for year				<u>4,250</u>	
At 30 September 2022				<u>17,000</u>	
<b>NET BOOK VALUE</b>					
At 30 September 2022				<u>-</u>	
At 30 September 2021				<u>4,250</u>	
<b>7. TANGIBLE FIXED ASSETS</b>					
	<b>Buildings £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>					
At 1 October 2021 and 30 September 2022	<u>5,120</u>	<u>16,205</u>	<u>3,214</u>	<u>9,570</u>	<u>34,109</u>
<b>DEPRECIATION</b>					
At 1 October 2021	-	14,242	1,051	5,549	20,842
Charge for year	-	<u>1,963</u>	<u>804</u>	<u>2,393</u>	<u>5,160</u>
At 30 September 2022	<u>-</u>	<u>16,205</u>	<u>1,855</u>	<u>7,942</u>	<u>26,002</u>
<b>NET BOOK VALUE</b>					
At 30 September 2022	<u>5,120</u>	<u>-</u>	<u>1,359</u>	<u>1,628</u>	<u>8,107</u>
At 30 September 2021	<u>5,120</u>	<u>1,963</u>	<u>2,163</u>	<u>4,021</u>	<u>13,267</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/22</b>	<b>30/9/21</b>
			£	£
Other debtors			<u>12,898</u>	<u>8,006</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/22</b>	<b>30/9/21</b>
			£	£
Accruals and deferred income			<u>3,553</u>	<u>2,673</u>
<b>10. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			<b>30/9/22</b>	<b>30/9/21</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>fund</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
	£	£	£	£
Fixed assets	(26,893)	35,000	8,107	17,517
Current assets	118,255	-	118,255	78,059
Current liabilities	(3,553)	-	(3,553)	(2,673)
	<u>87,809</u>	<u>35,000</u>	<u>122,809</u>	<u>92,903</u>
<b>11. MOVEMENT IN FUNDS</b>				
		<b>At</b>	<b>Net</b>	<b>At</b>
		<b>1/10/21</b>	<b>movement</b>	<b>30/9/22</b>
		£	<b>in funds</b>	£
			£	
<b>Unrestricted funds</b>				
General fund		92,903	(5,094)	87,809
<b>Restricted funds</b>				
DAERA		-	35,000	35,000
		<u>92,903</u>	<u>29,906</u>	<u>122,809</u>

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	242,875	(247,969)	(5,094)
<b>Restricted funds</b>			
People's Park Nature Ranger Project	1,088	(1,088)	-
HazelWood	2,013	(2,013)	-
DAERA	60,000	(25,000)	35,000
National Lottery	31,500	(31,500)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	24,704	(24,704)	-
	<u>128,052</u>	<u>(93,052)</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u><u>370,927</u></u>	<u><u>(341,021)</u></u>	<u><u>29,906</u></u>

Comparatives for movement in funds

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/9/21 £
<b>Unrestricted funds</b>				
General fund	57,816	55,086	(19,999)	92,903
<b>Restricted funds</b>				
People's Park Nature Ranger Project	-	(18,246)	18,246	-
HazelWood	-	(1,753)	1,753	-
	<u>-</u>	<u>(19,999)</u>	<u>19,999</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>57,816</u></u>	<u><u>35,087</u></u>	<u><u>-</u></u>	<u><u>92,903</u></u>

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	307,690	(252,604)	55,086
<b>Restricted funds</b>			
People's Park Nature Ranger Project	7,874	(26,120)	(18,246)
HazelWood	3,260	(5,013)	(1,753)
	<u>11,134</u>	<u>(31,133)</u>	<u>(19,999)</u>
<b>TOTAL FUNDS</b>	<u><u>318,824</u></u>	<u><u>(283,737)</u></u>	<u><u>35,087</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/9/22 £
<b>Unrestricted funds</b>				
General fund	57,816	49,992	(19,999)	87,809
<b>Restricted funds</b>				
People's Park Nature Ranger Project	-	(18,246)	18,246	-
HazelWood	-	(1,753)	1,753	-
DAERA	-	35,000	-	35,000
	<u>-</u>	<u>15,001</u>	<u>19,999</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u><u>57,816</u></u>	<u><u>64,993</u></u>	<u><u>-</u></u>	<u><u>122,809</u></u>

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	550,565	(500,573)	49,992
<b>Restricted funds</b>			
People's Park Nature Ranger Project	8,962	(27,208)	(18,246)
HazelWood	5,273	(7,026)	(1,753)
DAERA	60,000	(25,000)	35,000
National Lottery	31,500	(31,500)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	24,704	(24,704)	-
	<u>139,186</u>	<u>(124,185)</u>	<u>15,001</u>
<b>TOTAL FUNDS</b>	<u><u>689,751</u></u>	<u><u>(624,758)</u></u>	<u><u>64,993</u></u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2022.

**13. EXCEPTIONAL ITEMS**

During the year, an amount of £25,000 was paid as a deposit for building works to be carried out on a new lodge in Clandeboye Estate. The work was never commenced and a legal case is now in progress to try and recover the money paid over to the builders. Accordingly the trustees consider it prudent to make a full provision against this payment.

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	30/9/22 £	30/9/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Forest School Awards	105,000	109,222
Donations	4,219	14,999
Clubs	27,615	-
Clandeboyne Nature Rangers	106,040	128,243
Grants	128,053	41,138
	<u>370,927</u>	<u>293,602</u>
<b>Charitable activities</b>		
CJRS Payments	-	25,222
<b>Total incoming resources</b>	<u>370,927</u>	<u>318,824</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	219,516	178,384
Social security	10,327	9,492
Pensions	4,011	3,786
Direct Costs	12,359	34,619
Arts, crafts & supplies	9,405	-
	<u>255,618</u>	<u>226,281</u>
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	13,451	6,950
Insurance	7,723	6,145
Light and heat	1,319	678
Telephone	985	383
Postage and stationery	35	-
Rent	-	6,480
Sundries	341	-
Travel and subsistence	1,162	2,975
Motor expenses	5,681	3,473
Training	1,775	6,165
Protective clothing	1,093	-
Trade and professional	1,916	1,947
Staff welfare	2,681	-
Website costs	7,276	5,726
Amort of website design	4,250	4,250
Carried forward	49,688	45,172

This page does not form part of the statutory financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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	<b>30/9/22</b>	<b>30/9/21</b>
	<b>£</b>	<b>£</b>
<b>Management</b>		
Brought forward	49,688	45,172
Plant and machinery	1,963	3,241
Fixtures and fittings	804	804
Motor vehicles	2,393	2,393
Covid consumables	-	2,085
	<u>54,848</u>	<u>53,695</u>
<b>Finance</b>		
Bank charges	449	725
<b>Other</b>		
Exceptional items	25,000	-
<b>Governance costs</b>		
Accountancy and legal fees	5,106	3,036
Total resources expended	<u>341,021</u>	<u>283,737</u>
<b>Net income</b>	<u>29,906</u>	<u>35,087</u>

This page does not form part of the statutory financial statements

**Northern Ireland Forest School Association**

Northern Ireland - Charity number 100975

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# Annual report

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## **NORTHERN IRELAND FOREST SCHOOL ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of 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) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

The Company develops and delivers sustainable environmental education programmes to schools and youth organisations across Northern Ireland. We also advise on conservation issues and help organisations create or enhance wildlife areas, for example, local authority parks or school grounds.

#### **ACHIEVEMENT AND PERFORMANCE**

All of the programmes run by NIFSA come under the heading "Learning Without Walls". The specific programmes can be broken down as follows:

**Forest School Awards:** this is the outreach programme to deliver Learning Without Walls to local communities. NIFSA currently work with 180 qualified Forest Schools and are training a further 350 schools to become qualified. The Forest School Awards are supported by Mid-Ulster Council, Lisburn And Castlereagh Council, Mid and East Antrim Council, Fermanagh and Omagh Council, Antrim and Newtownabbey Council.

They are also financially supported by the Dufferin Foundation, Public Health Agency and the Drumlin Wind CoOperative.

NIFSA currently support an average of 5,000 pupils being taught outside every month.

**Covid19:** the effects of Covid19 are diminishing and not having a major impact now.

**Clandeboyce Nature Rangers:** this is primarily an after-school Forest School serving the Bangor area. It is based in Lady Dufferin's estate - Clandeboyce Estate. An average of 21 children are picked up from 10 schools in North Down. Mid Term and Summer Holiday programmes are also run annually. These all prove very popular with waiting lists now in operation. In addition, school groups and nurseries visit Clandeboyce to have a forest school experience. Usually, 2 or 3 groups attend weekly.

The successful building contractor MCC Builds (trading as Koolcabins) has proved to be disastrous. No progress has been made on the building since their appointment in January 2022.

#### **Development of other Nature Ranger Centres**

After the opening of the Centres in 2021, they have both had to be closed down. People's Park due to lack of customers. Moira had to close as 2 part-time members of staff left at the same time and it proved impossible to hire new staff.

Looking at how to support existing Forest Schools to become Nature Ranger Clubs – after-school clubs. Will pilot with Fairview and Hazelwood Primary Schools.

#### **Forest School Awards**

Brian and Danielle continue to deliver the outreach Forest School Awards programme. Caoimhe Suitor will now also help as demand is there. Over the last year NIFSA has worked with 60 new schools wanting to become Forest Schools.

### **Staffing issues**

Pamela Brown and Chrissie have both had to be made redundant due to not enough income being generated to support the posts.

Caomhe Sutor will move across to help Danielle and Brian deliver Forest School Awards. Jordan Galway and Natasha Vance both left to become full-time classroom assistants.

### **FINANCIAL REVIEW**

Principal funding sources:

The principal funding sources of the charity is through Local Authority training and development, Club fees, Memberships and Donations.

### **NORTHERN IRELAND FOREST SCHOOL ASSOCIATION REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021 STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company is established to promote the benefit of the public, and in particular children (hereinafter referred to as 'beneficiaries') by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular:

- a) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environments, and in particular as these relate to woodland and forestry environments
- b) to maintain and manage or co-operate with any local authority in the maintenance of a centre or centres in the area of benefits for activities promoted by the association (hereinafter called "the Centre").

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

NI070571 (Northern Ireland)

#### **Registered Charity number**

100975

#### **Registered office**

102 Lansdown Road

Belfast

BT15 4AB

#### **Trustees**

G Lyttle

Miss L Matthews

J McDaid

P M O'Kane

#### **Independent Examiner**

Seamus McLernon FCA

M.B.McGrady & Co

Chartered Accountants

Suite 2B

Cadogan House

322 Lisburn Road

Belfast

Co. Antrim

BT9 6GH

Approved by order of the board of trustees on ----- and signed on its behalf by:

*Gimmo David*

Trustee

**Northern Ireland Forest School Association**

Northern Ireland - Charity number 100975

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# Annual return

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**REGISTERED COMPANY NUMBER: NI070571 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100975**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**FOR THE YEAR ENDED**  
**30 September 2022**

**for**

**NORTHERN IRELAND FOREST SCHOOL**  
**ASSOCIATION**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 14
<b>Detailed Statement of Financial Activities</b>	15 to 16

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**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

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Staffing issues

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**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

Caoimhe Sutor will move across to help Danielle and Brian deliver Forest School Awards. Jordan Galway and Natasha Vance both left to become full-time classroom assistants.

**FINANCIAL REVIEW**

**Financial position**

Principal funding sources:

The principal funding sources of the charity is through Local Authority training and development, Club fees, Memberships and Donations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company is established to promote the benefit of the public, and in particular children (hereinafter referred to as 'beneficiaries') by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular:

- a) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environments, and in particular as these relate to woodland and forestry environments
- b) to maintain and manage or co-operate with any local authority in the maintenance of a centre or centres in the area of benefits for activities promoted by the association (hereinafter called "the Centre").

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI070571 (Northern Ireland)

**Registered Charity number**

100975

**Registered office**

NIFSA  
Dendron Lodge  
Clandeboy Estate  
Bangor  
Co. Down  
BT19 1RN

**Trustees**

The trustees, all of whom served during the year, were as follows:

G Lyttle  
J McDaid  
P M O'Kane

**Company Secretary**

Miss L Matthews

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Approved by order of the board of trustees on 28 June 2023 and signed on its behalf by:

J McDaid - Trustee

**Independent Examiner's Report to the Trustees of  
Northern Ireland Forest School  
Association**

---

I report on the accounts of the company for the year ended 30 September 2022, which are set out on pages five to fourteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you 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:

- examine the accounts under Section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

**Basis of the 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 me 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.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Seamus McLernon

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**Independent Examiner's Report to the Trustees of  
Northern Ireland Forest School  
Association**

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28 June 2023

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	30/9/22 Total funds £	30/9/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		242,875	128,052	370,927	293,602
<b>Charitable activities</b>					
Unrestricted		-	-	-	25,222
<b>Total</b>		<u>242,875</u>	<u>128,052</u>	<u>370,927</u>	<u>318,824</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Unrestricted		247,969	-	247,969	283,737
Restricted		-	93,052	93,052	-
<b>Total</b>		<u>247,969</u>	<u>93,052</u>	<u>341,021</u>	<u>283,737</u>
<b>NET INCOME/(EXPENDITURE)</b>		(5,094)	35,000	29,906	35,087
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		92,903	-	92,903	57,816
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>87,809</u></u>	<u><u>35,000</u></u>	<u><u>122,809</u></u>	<u><u>92,903</u></u>

The notes form part of these financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet  
30 SEPTEMBER 2022**

	Notes	30/9/22 £	30/9/21 £
<b>FIXED ASSETS</b>			
Intangible assets	6	-	4,250
Tangible assets	7	<b>8,107</b>	13,267
		<u>8,107</u>	<u>17,517</u>
<b>CURRENT ASSETS</b>			
Debtors	8	<b>12,898</b>	8,006
Cash at bank		<b>105,357</b>	70,053
		<u>118,255</u>	<u>78,059</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(3,553)</b>	(2,673)
		<u>114,702</u>	<u>75,386</u>
<b>NET CURRENT ASSETS</b>			
		<u>114,702</u>	<u>75,386</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>122,809</u>	92,903
<b>NET ASSETS</b>			
		<u>122,809</u>	<u>92,903</u>
<b>FUNDS</b>			
	11		
Unrestricted funds		<b>87,809</b>	92,903
Restricted funds		<b>35,000</b>	-
		<u>122,809</u>	<u>92,903</u>
<b>TOTAL FUNDS</b>			
		<u>122,809</u>	<u>92,903</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Balance Sheet - continued  
30 SEPTEMBER 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2023 and were signed on its behalf by:

J McDaid - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30/9/22	30/9/21
	£	£
Depreciation - owned assets	5,160	6,438
Other operating leases	13,451	6,950
Website Design amortisation	4,250	4,250
	<u>          </u>	<u>          </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/9/22	30/9/21
Administrative staff	12	11
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	282,468	11,134	293,602
<b>Charitable activities</b>			
Unrestricted	25,222	-	25,222
<b>Total</b>	<u>307,690</u>	<u>11,134</u>	<u>318,824</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Unrestricted	252,604	31,133	283,737
<b>NET INCOME/(EXPENDITURE)</b>	55,086	(19,999)	35,087
<b>Transfers between funds</b>	<u>(19,999)</u>	<u>19,999</u>	<u>-</u>
<b>Net movement in funds</b>	35,087	-	35,087

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>					
	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>		
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	57,816	-	57,816		
	<u>92,903</u>	<u>-</u>	<u>92,903</u>		
<b>6. INTANGIBLE FIXED ASSETS</b>					
					<b>Website Design £</b>
<b>COST</b>					
At 1 October 2021 and 30 September 2022					<u>17,000</u>
<b>AMORTISATION</b>					
At 1 October 2021					12,750
Charge for year					<u>4,250</u>
At 30 September 2022					<u>17,000</u>
<b>NET BOOK VALUE</b>					
At 30 September 2022					<u>-</u>
At 30 September 2021					<u>4,250</u>
<b>7. TANGIBLE FIXED ASSETS</b>					
	<b>Buildings £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>					
At 1 October 2021 and 30 September 2022	<u>5,120</u>	<u>16,205</u>	<u>3,214</u>	<u>9,570</u>	<u>34,109</u>
<b>DEPRECIATION</b>					
At 1 October 2021	-	14,242	1,051	5,549	20,842
Charge for year	-	<u>1,963</u>	<u>804</u>	<u>2,393</u>	<u>5,160</u>
At 30 September 2022	<u>-</u>	<u>16,205</u>	<u>1,855</u>	<u>7,942</u>	<u>26,002</u>
<b>NET BOOK VALUE</b>					
At 30 September 2022	<u>5,120</u>	<u>-</u>	<u>1,359</u>	<u>1,628</u>	<u>8,107</u>
At 30 September 2021	<u>5,120</u>	<u>1,963</u>	<u>2,163</u>	<u>4,021</u>	<u>13,267</u>

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/22</b>	<b>30/9/21</b>
			£	£
Other debtors			<u>12,898</u>	<u>8,006</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>30/9/22</b>	<b>30/9/21</b>
			£	£
Accruals and deferred income			<u>3,553</u>	<u>2,673</u>
<b>10. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			<b>30/9/22</b>	<b>30/9/21</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>fund</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
	£	£	£	£
Fixed assets	(26,893)	35,000	8,107	17,517
Current assets	118,255	-	118,255	78,059
Current liabilities	(3,553)	-	(3,553)	(2,673)
	<u>87,809</u>	<u>35,000</u>	<u>122,809</u>	<u>92,903</u>
<b>11. MOVEMENT IN FUNDS</b>				
		<b>At</b>	<b>Net</b>	<b>At</b>
		<b>1/10/21</b>	<b>movement</b>	<b>30/9/22</b>
		£	<b>in funds</b>	£
			£	
<b>Unrestricted funds</b>				
General fund		92,903	(5,094)	87,809
<b>Restricted funds</b>				
DAERA		-	35,000	35,000
<b>TOTAL FUNDS</b>		<u>92,903</u>	<u>29,906</u>	<u>122,809</u>

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	242,875	(247,969)	(5,094)
<b>Restricted funds</b>			
People's Park Nature Ranger Project	1,088	(1,088)	-
HazelWood	2,013	(2,013)	-
DAERA	60,000	(25,000)	35,000
National Lottery	31,500	(31,500)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	24,704	(24,704)	-
	<u>128,052</u>	<u>(93,052)</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u><u>370,927</u></u>	<u><u>(341,021)</u></u>	<u><u>29,906</u></u>

Comparatives for movement in funds

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/9/21 £
<b>Unrestricted funds</b>				
General fund	57,816	55,086	(19,999)	92,903
<b>Restricted funds</b>				
People's Park Nature Ranger Project	-	(18,246)	18,246	-
HazelWood	-	(1,753)	1,753	-
	<u>-</u>	<u>(19,999)</u>	<u>19,999</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>57,816</u></u>	<u><u>35,087</u></u>	<u><u>-</u></u>	<u><u>92,903</u></u>

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	307,690	(252,604)	55,086
<b>Restricted funds</b>			
People's Park Nature Ranger Project	7,874	(26,120)	(18,246)
HazelWood	3,260	(5,013)	(1,753)
	<u>11,134</u>	<u>(31,133)</u>	<u>(19,999)</u>
<b>TOTAL FUNDS</b>	<u><u>318,824</u></u>	<u><u>(283,737)</u></u>	<u><u>35,087</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/9/22 £
<b>Unrestricted funds</b>				
General fund	57,816	49,992	(19,999)	87,809
<b>Restricted funds</b>				
People's Park Nature Ranger Project	-	(18,246)	18,246	-
HazelWood	-	(1,753)	1,753	-
DAERA	-	35,000	-	35,000
	<u>-</u>	<u>15,001</u>	<u>19,999</u>	<u>35,000</u>
<b>TOTAL FUNDS</b>	<u><u>57,816</u></u>	<u><u>64,993</u></u>	<u><u>-</u></u>	<u><u>122,809</u></u>

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	550,565	(500,573)	49,992
<b>Restricted funds</b>			
People's Park Nature Ranger Project	8,962	(27,208)	(18,246)
HazelWood	5,273	(7,026)	(1,753)
DAERA	60,000	(25,000)	35,000
National Lottery	31,500	(31,500)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	24,704	(24,704)	-
	<u>139,186</u>	<u>(124,185)</u>	<u>15,001</u>
<b>TOTAL FUNDS</b>	<u><u>689,751</u></u>	<u><u>(624,758)</u></u>	<u><u>64,993</u></u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2022.

**13. EXCEPTIONAL ITEMS**

During the year, an amount of £25,000 was paid as a deposit for building works to be carried out on a new lodge in Clandeboye Estate. The work was never commenced and a legal case is now in progress to try and recover the money paid over to the builders. Accordingly the trustees consider it prudent to make a full provision against this payment.

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	30/9/22 £	30/9/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Forest School Awards	105,000	109,222
Donations	4,219	14,999
Clubs	27,615	-
Clandeboyne Nature Rangers	106,040	128,243
Grants	128,053	41,138
	<u>370,927</u>	<u>293,602</u>
<b>Charitable activities</b>		
CJRS Payments	-	25,222
<b>Total incoming resources</b>	<u>370,927</u>	<u>318,824</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	219,516	178,384
Social security	10,327	9,492
Pensions	4,011	3,786
Direct Costs	12,359	34,619
Arts, crafts & supplies	9,405	-
	<u>255,618</u>	<u>226,281</u>
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	13,451	6,950
Insurance	7,723	6,145
Light and heat	1,319	678
Telephone	985	383
Postage and stationery	35	-
Rent	-	6,480
Sundries	341	-
Travel and subsistence	1,162	2,975
Motor expenses	5,681	3,473
Training	1,775	6,165
Protective clothing	1,093	-
Trade and professional	1,916	1,947
Staff welfare	2,681	-
Website costs	7,276	5,726
Amort of website design	4,250	4,250
Carried forward	49,688	45,172

This page does not form part of the statutory financial statements

**NORTHERN IRELAND FOREST SCHOOL  
ASSOCIATION**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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	<b>30/9/22</b>	<b>30/9/21</b>
	<b>£</b>	<b>£</b>
<b>Management</b>		
Brought forward	49,688	45,172
Plant and machinery	1,963	3,241
Fixtures and fittings	804	804
Motor vehicles	2,393	2,393
Covid consumables	-	2,085
	<u>54,848</u>	<u>53,695</u>
<b>Finance</b>		
Bank charges	449	725
<b>Other</b>		
Exceptional items	25,000	-
<b>Governance costs</b>		
Accountancy and legal fees	5,106	3,036
Total resources expended	<u>341,021</u>	<u>283,737</u>
<b>Net income</b>	<u>29,906</u>	<u>35,087</u>

This page does not form part of the statutory financial statements