

**THE JEAN ELIZABETH ANN MORROW TRUST  
NIC 101436**

**TRUSTEES ANNUAL REPORT  
RECEIPTS AND PAYMENTS ACCOUNT  
AND  
STATEMENT OF ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED**

**31 March 2024**

**THE JEAN ELIZABETH ANN MORROW TRUST**  
**TRUSTEES REPORT**  
**For The Year Ended 31 March 2024**

The trustees present their trustees report with the receipts and payments accounts and statement of assets and liabilities for The Jean Elizabeth Ann Morrow Trust for the year ended 31 March 2024.

**Reference and Administrative Details**

**Charity No - NIC** 101436 Registered Charity in N Ireland.

**Principal Office** 25 Dalboyne Park, Belfast, BT28 3BU

**Trustees**

The following Trustees served during the year:

Mr G M Morrow Chairperson

Ms C Tweedie

**Accountants**

McCaffrey & Co, 15a Donegall Pass, Belfast, BT7 1DQ

**Bankers**

Funds held by James Ballentine & Son, Solicitors, Bank Buildings

The Pentagon, Ballymena, BT43 5LL

**OBJECTIVES AND ACTIVITIES**

The purpose of the charity are as set out in its trust deed.

The main activities undertaken to further the charity's purpose for the public benefit are -

to advance the education of children in Northern Ireland regarding the environmental importance of coral reef ecosystems by providing educational programmes and field trips and collaborating with local educational institutions to engage children and raise awareness of environmental developments in relation to coral reef ecosystems;  
to advance environmental protection and improvement by establishing, preserving, restoring, maintaining, monitoring and safeguarding coral reef ecosystems internationally and particularly in developing countries, to measure and promote sustainable growth and development and increased employment opportunities;  
to advance environmental protection and improvement by re-establishing and maintaining a viable, self-sustaining and breeding population of White Tailed Sea Eagles in the North West of Ireland, after an absence of 110 years in association with the National Parks and Wildlife Service and in particular to implement the White Tailed Sea Eagle Reintroduction Project in Ards Forest Park in North Donegal;

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**TRUSTEES REPORT**  
**For The Year Ended 31 March 2024**

In setting our objectives and planning our activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries and that they meet the requirements.

**ACHIEVEMENTS AND PERFORMANCE**

In the year to 31 March 2024 the trustees of The Jean Elizabeth Ann Morrow Trust are looking at the means of fulfilling the wishes of the donor Jean Morrow.

Jean was passionately interested in nature and travelled to Mull specifically to see the sea-eagles. One of her wishes was to have sea-eagles reintroduced to the coast of Donegal.

Research has been undertaken on the projects to return sea eagles to the Isle of Wight and Kerry. The programme in Killarney began in 2007 and initially poisoning was a problem but there have been no confirmed poisoning in Ireland since April 2015. The next step is to prepare an application for a licence to release young sea eagles, usually imported from Norway. By radio-tagging the birds and positioning remote cameras on the nests, the progress of the project can be followed from a visitor centre or on-line.

Research into the current state of coral reefs is quite disturbing with increased water temperature, sea-level rise and ocean acidification all contributing to their uncertain future. A number of research teams are collecting and freezing samples for research into developing strains of coral resistant to higher temperatures and increased ocean acidity. We are assessing some of these programmes with a view to providing a measure of financial support. The delay in implementing these programmes has been due to the pressures of work combined with house refurbishment and acting as primary carer for a member of the family. With changed circumstances it is the confirmed intention of the Trust to proceed with these projects without undue delay.

**Other Activities**

No other activities as the charity is not ready to distribute funds.

**FINANCIAL REVIEW**

The Jean Elizabeth Ann Morrow Trust receives income from a gift from the estate of Jean Morrow.

Income for the year amounted to £3,162. Expenditure during the year was £, resulting in a net surplus of £3,162 for the year.

It is the policy of the Charity to keep reserve levels under review. It is the intention to charity to maintain reserve levels which would equate to approximately six months expenditure, thus safeguarding service delivery.

**THE JEAN ELIZABETH ANN MORROW TRUST**  
**TRUSTEES REPORT**  
**For The Year Ended 31 March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is an unincorporated trust and is controlled by a trust deed.

The charity is managed by the trustees

The purposes of The Jean Elizabeth Ann Morrow Trust are to improve awareness, knowledge and understanding of coral reef ecosystems and White Tailed Sea Eagles which will in turn conserve and sustain development of both.

The direct benefits which flow from this purpose are to help ensure the survival of coral reefs which provide a hope for at least 25% of all marine species and deliver ecosystem services for fisheries, coastline protection and tourism. The introduction of sea eagles, an apex predator, has ecological benefits by keeping in check populations of predatory birds such as crows and magpies and will help restore balance to the ecosystem. The return of such a majestic predator will be a boost for tourism and provide inspiration for schoolchildren to take a keen interest in the natural world.

A new trustee is appointed at any time by a simple majority of the trustees and an

The trustees approved the trustees report above.

Signed on behalf of the charity's trustees

Trustee

Position	Mr G M Morrow Chairperson	Date	21 April 2025
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**THE JEAN ELIZABETH ANN MORROW TRUST**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**For The Year Ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Receipts from:</b>					
<b>Donations and other similar receipts</b>					
Donation			0.00	0.00	0.00
		0.00	0.00	0.00	0.00
<b>Charitable Activities</b>					
		0.00	0.00	0.00	0.00
<b>Investment Income Receipts</b>					
Bank Interest		0.00	3,161.98	3,161.98	932.12
		0.00	3,161.98	3,161.98	932.12
<b>Total Receipts</b>		<b>0.00</b>	<b>3,161.98</b>	<b>3,161.98</b>	<b>932.12</b>
<b>Expenditure on:</b>					
Raising Funds	1	0.00	0.00	0.00	0.00
Grants and Donations	2	0.00	0.00	0.00	0.00
Charitable Activities	3	0.00	0.00	0.00	0.00
Management and	4	0.00	0.00	0.00	0.00
<b>Total Payments</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess receipts over payments</b>		<b>-</b>	<b>3,161.98</b>	<b>3,161.98</b>	<b>932.12</b>

**THE JEAN ELIZABETH ANN MORROW TRUST**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2024**

<b>Funds Reconciliation</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
Cash at bank and in hand 2023	0.00	298,972.94	<b>298,972.94</b>	298,040.82
Surplus/(deficit) for this year	0.00	3,161.98	<b>3,161.98</b>	<b>932.12</b>
Cash at bank and in hand 2024	<b>0.00</b>	<b>302,134.92</b>	<b>302,134.92</b>	<b>298,972.94</b>

**Bank and Cash Balances**

Deposit account	302,134.92	298,972.94
Cash in hand	-	-
	<b>302,134.92</b>	<b>298,972.94</b>

**Liabilities**

Creditors	-	-
Accruals	-	-
	<b>-</b>	<b>-</b>

Approved by the trustees on 21 April 2025 and signed on their behalf by

Mr G M Morrow  
Chairperson

**THE JEAN ELIZABETH ANN MORROW TRUST**  
**RECEIPTS AND PAYMENTS ACCOUNT - NOTES**  
**For The Year Ended 31 March 2024**

**Nature and purpose of funds**

Unrestricted funds are available for general purposes in accordance with the charity's purposes.

The following funds are restricted

Morrow Fund	Education of children in Northern Ireland regarding the environmental importance of coral reef ecosystems, protect and improve coral reef systems and to re-establish White Tale Sea Eagles in the North West of Ireland.
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**Morrow Fund**

No payments were made out of the Morrow fund in the year.

**Movement in Funds**

	At Apr-23 £	Net Movement in funds £	Transfer of funds £	At Mar-24 £
<b>Unrestricted funds</b>				
General fund	-	-		-
<b>Restricted funds</b>				
Morrow Fund	298,972.94	3,161.98		302,134.92
<b>TOTAL FUNDS</b>	<u>298,972.94</u>	<u>3,161.98</u>	<u>-</u>	<u>302,134.92</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	0.00	0.00	0.00
<b>Restricted funds</b>			
Morrow Fund	3,161.98	0.00	3,161.98
	<u>3,161.98</u>	<u>0.00</u>	<u>3,161.98</u>

**THE JEAN ELIZABETH ANN MORROW TRUST**  
**RECEIPTS AND PAYMENTS ACCOUNT - NOTES**  
**For The Year Ended 31 March 2024**

**Trustee Expenses**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Expenses	0	0

**Analysis of Expenditure**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Raising Funds</b>	1				
				0.00	0.00
		0.00	0.00	0.00	0.00
<b>Grants and Donations</b>	2				
				0.00	0.00
		0.00	0.00	0.00	0.00
<b>Charitable Activities</b>	3				
		0.00		0.00	0.00
		0.00	0.00	0.00	0.00
<b>Management and</b>	4				
Committee expenses		0.00		0.00	0.00
Travel expenses		0.00		0.00	0.00
Accountancy Fees		0.00		0.00	0.00
Sundry		0.00		0.00	0.00
Bank Charges		0.00		0.00	0.00
		0.00	0.00	0.00	0.00
<b>Total Payments</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JEAN ELIZABETH ANN MORROW TRUST**

I report on the accounts of the Trust for the year ended 31 March 2024 which are set out on pages two to seven.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

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.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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

- 1 That the accounting records were not kept in accordance with section 63 of the Charities Act.
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached

### **Independent examiner's statement**

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.

Ciaran McNally - FCA  
McCaffrey & Co  
15a Donegall Pass  
Belfast  
BT7 1DQ  
Date 21 April 2025

Chartered Accountant Ireland