

# OUTSCAPE

Northern Ireland · Charity number 102802

## Details

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Status Received

Registered 2016-07-08

Register [View on the Charity Commission for Northern Ireland register](#)

## Contact

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The Stableyard  
Malone Road  
Belfast  
BT9 5pb  
BT9 5PB

Phone 02890393930

Email [info@out-scape.com](mailto:info@out-scape.com)

Website [out-scape.com](http://out-scape.com)

## Activities

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**Purposes:** The charity's objects ("Objects") are specifically restricted to the following: To promote for the benefit of the inhabitants of Northern Ireland the provision of outdoor recreation facilities for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants particularly in terms of health and well-being, social inclusion, community cohesion and economic prosperity.

**What the charity does:** Other charitable purposes

**How the charity works:** Advice/advocacy/information,Community development,Environment/sustainable development/conservation,Heritage/historical,Rural development,Sport/recreation,Volunteer development

**Who the charity helps:** General public,Volunteers

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,499,384	£1,564,164	£-296,765	23

## Trustees

Name	Role	Appointed
Miss Caro-Lynne Ferris		
Miss Laura Mcevoy		
Mr David Hughes		
Mr Dawson Stelfox		
Mr John Hewitt		
Mr Maynard Porter		
Mr Reginald Magowan		
Mr Ross Millar		
Ms Edel Trainor		

**OUTSCAPE**

Northern Ireland - Charity number 102802

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# Accounts

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Company registration number: NI038105

Charity registration number: XR 32792

# Outscape

(Formerly Outdoor Recreation (N. Ireland))

Annual Report and Audited Consolidated Financial Statements

for the Year Ended 31 March 2025

## **Outscape**

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# Outscape

## Reference and Administrative Details

<b>Chairman</b>	Mr D Stelfox
<b>Secretary</b>	Dr C Ferris
<b>Trustees</b>	Mr D Stelfox Ms E Trainor Dr C Ferris Dr D Hughes Mr R Magowan Mr J Hewitt Mr J Porter Mr R Millar Ms L McEvoy
<b>Charity Registration Number</b>	XR 32792
<b>Company Registration Number</b>	NI038105
<b>Registered Office</b>	The Stableyard Barnett's Demesne Belfast BT9 5PB
<b>Auditor</b>	RBCA Limited Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG

# Outscape

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

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

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

### **Recruitment and appointment of management committee**

The directors of the company are also charity trustees. The directors are elected to serve for an initial three year period. The directors give their time voluntarily and receive only out of pocket expenses from the company with the exception of Caro-Lynne Ferris whose post as Company Secretary of Outscape is paid.

### **Risk management**

The directors have conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff volunteers, clients and visitors to the centre. These procedures are reviewed to ensure that they continue to meet the needs of the charity.

### **Organisational structure**

A scheme of delegation is in place and the day-to-day responsibility for the provision of services rests with the Company Secretary / Executive Director. This is delegated via a Senior Management Team with responsibility for four key units - Place Shaping, Strategic Projects, Communication & Training and Business Support.

This structure has been in place since September 2022. Outscape has committed to carry out a structure review every three years to ensure its structures, and people processes are not only fit for purpose today, but more importantly are ready and prepared for the organisations ongoing success and growth.

### **Change of charity name**

The Board approved the change of the Charity's legal name from "Outdoor Recreation (N. Ireland)" to "Outscape" on 3 September 2024. The change was effected on 11 March 2025, with the certificate issued by Companies House. The Subsidiary's name change, from "Outdoor Recreation (N. Ireland) Trading Ltd" to "Outscape Trading Ltd", was also approved on the same date, with the certificate issued on 20 December 2024.

# Outscape

## Trustees' Report

### Trustees and Officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr D Stelfox
	Ms E Trainor
	Dr C Ferris
	Dr D Hughes
	Mr R Magowan
	Mr J Hewitt
	Mr J Porter
	Mr R Millar
	Ms L McEvoy (appointed 17 April 2025)
Chairman:	Mr D Stelfox
Secretary:	Dr C Ferris
Treasurer:	Mr R Millar

### Objectives and activities

#### 1. CHAMPIONING THE OUTDOORS

##### Strategic aim:

To increase awareness of the benefits of outdoor recreation for individuals, communities and society, and to ensure its importance is reflected in policy and practice across Northern Ireland.

##### Key Achievements:

- Submitted a policy paper outlining four key priorities to Ministers, MLAs, and sector stakeholders, followed by meetings with government representatives.
- Led sector-wide advocacy for a new Outdoor Recreation Bill and contributed to policy development in partnership with organisations including NIEL, NORF and Landscapes NI.
- Actively participated in working groups, consultations and cross-departmental initiatives on health, cycling, obesity, active travel and tourism.
- Established three new formal partnerships, including projects in mountain biking, canoeing, and community outdoor access.
- Provided expert advice to numerous organisations on access, infrastructure, signage and trail management.
- Acted as Secretariat for the National Outdoor Recreation Forum (NORF), facilitating engagement with government and land management bodies.
- Secured funding to progress the People Outdoors Monitor for NI (POMNI), with the first wave of data collection completed.
- Advanced research and mapping projects, including Greenspace NI and Accessible Natural Space Standards, contributing to evidence-based policy and planning.
- Delivered five Social Return on Investment studies demonstrating the social and economic value of outdoor spaces.
- Supported the Blueway Partnership through coordination, marketing, safety reviews and study visits.

# Outscape

## Trustees' Report

### 2. DELIVERING TRAINING AND SHARING BEST PRACTICE

#### Strategic aim:

To equip the outdoor recreation sector to plan, deliver, manage and promote initiatives to a high standard, using innovative and sustainable approaches.

#### Key Achievements:

- Acted as Secretariat for the UK & Ireland Outdoor Recreation Network (ORN) and Visitor Safety Group (VSG).
- Managed the Outdoor Recreation Hub, publishing 36 blogs, 17 e-zines and regular social media updates.
- Delivered four webinars and one national conference on themes such as regenerative tourism, natural play, and inclusive access.
- Established a Land Managers Forum, holding three meetings to address key operational challenges.
- Continued review of the Principles and Standards for Trail Development.

### 3. PLANNING AND DEVELOPING QUALITY EXPERIENCES

**Strategic aim:** To create and sustain high-quality outdoor recreation opportunities that connect people with nature.

#### Highlights:

- Completed 15+ feasibility studies, masterplans and visitor management plans for local authorities and national bodies across Northern Ireland and Ireland.
- Progressed over a dozen ongoing projects, including new county outdoor recreation plans, blueway developments, and community trail initiatives.
- Worked with partners to develop new community trails and to bring forward feasibility studies for walking, water-based and heritage-focused routes.
- Carried out participation monitoring across multiple sites, providing robust data to inform future planning.

### 4. INCREASING AWARENESS

**Strategic aim:** To ensure high-quality, accessible information on outdoor recreation opportunities is available to the public.

#### Key Achievements:

- Ongoing development of **OutmoreNI.com**, with 52 new trails added, blogs and newsletters published, and over 51,000 active users.
- Maintained and enhanced the WalkNI, CanoeNI, MountainBikeNI and OutdoorNI platforms, with strong growth in website visits and social media reach.
- Delivered the **Get Wet** campaign (19 events) and the **Get Wet Stay Safe** initiative (59 safety sessions), achieving high levels of engagement, particularly among women participants

### 5. WIDENING, INCREASING AND SUSTAINING PARTICIPATION

**Strategic aim:** To continue to increase participation in outdoor recreation across Northern Ireland.

#### Key Achievements:

- Delivered the Ulster Federation of Rambling Clubs' grant programme, supporting growth, workforce planning, governance and inclusion.
- Secured approval for a major **Peace+ project (€7.5m)** to train volunteer community walk leaders and establish walking groups in rural areas across Northern Ireland and the border counties.

# Outscape

## Trustees' Report

### **Financial review**

The charity has had a slight decrease in funds of £64,780 (2024: decrease of £54,271) as a result of total income for the year of £1,499,384 (2024: £1,689,473) and total expenditure for the year of £1,564,164 (2024: 1,743,744).

### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Outscape for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

### **Reappointment of auditor**

The auditors RBCA Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

**Outscape**  
**Trustees' Report**

20 Oct 2025

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

*Dawson Stelfox*  
.....  
Mr D Stelfox  
Chairman and Trustee

*Carolynne Ferris*  
.....  
Dr C Ferris  
Company Secretary and Trustee

# Outscape

## Independent Auditor's Report to the Members of Outscape

### Opinion

We have audited the financial statements of Outscape (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## Outscape

### Independent Auditor's Report to the Members of Outscape

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and Trustees' Report have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Outscape

### Independent Auditor's Report to the Members of Outscape

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Ross Boyd*  
.....

Ross Boyd (Senior Statutory Auditor)  
For and on behalf of RBCA Limited, Statutory Auditor  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

20 Oct 2025

Date:.....

## Outscape

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	125,528	23,660	149,188	126,953
Charitable activities	4	-	642,025	642,025	460,378
Other trading activities	5	345,307	-	345,307	420,079
Investment income	6	-	-	-	324
Total income		<u>470,835</u>	<u>665,685</u>	<u>1,136,520</u>	<u>1,007,734</u>
<b>Expenditure on:</b>					
Charitable activities	7	(347,688)	(663,829)	(1,011,517)	(930,427)
Other expenditure	8	(189,783)	-	(189,783)	(131,578)
Total expenditure		<u>(537,471)</u>	<u>(663,829)</u>	<u>(1,201,300)</u>	<u>(1,062,005)</u>
Net (expenditure)/income		<u>(66,636)</u>	<u>1,856</u>	<u>(64,780)</u>	<u>(54,271)</u>
Net movement in funds		(66,636)	1,856	(64,780)	(54,271)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>867,787</u>	<u>265,061</u>	<u>1,132,848</u>	<u>1,187,119</u>
Total funds carried forward	15	<u><u>801,151</u></u>	<u><u>266,917</u></u>	<u><u>1,068,068</u></u>	<u><u>1,132,848</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

The notes on pages 15 to 26 form an integral part of these financial statements.

## Outscape

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	125,528	23,660	149,188	126,953
Charitable activities	4	-	642,025	642,025	460,378
Other trading activities	5	708,171	-	708,171	1,101,818
Investment income	6	-	-	-	324
<b>Total Income</b>		<u>833,699</u>	<u>665,685</u>	<u>1,499,384</u>	<u>1,689,473</u>
<b>Expenditure on:</b>					
Charitable activities	7	(347,688)	(663,829)	(1,011,517)	(930,427)
Other expenditure	8	(552,647)	-	(552,647)	(813,317)
<b>Total Expenditure</b>		<u>(900,335)</u>	<u>(663,829)</u>	<u>(1,564,164)</u>	<u>(1,743,744)</u>
<b>Net (expenditure)/income</b>		<u>(66,636)</u>	<u>1,856</u>	<u>(64,780)</u>	<u>(54,271)</u>
<b>Net movement in funds</b>		(66,636)	1,856	(64,780)	(54,271)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>867,787</u>	<u>265,061</u>	<u>1,132,848</u>	<u>1,187,119</u>
Total funds carried forward	15	<u>801,151</u>	<u>266,917</u>	<u>1,068,068</u>	<u>1,132,848</u>

All of the group's activities derive from continuing operations during the above two periods.

The notes on pages 15 to 26 form an integral part of these financial statements.

## Outscape

### (Registration number: NI038105) Consolidated Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	73,031	62,997
<b>Current assets</b>			
Debtors	12	1,008,526	621,433
Cash at bank and in hand	13	<u>283,276</u>	<u>749,343</u>
		1,291,802	1,370,776
<b>Creditors: Amounts falling due within one year</b>	14	<u>(296,765)</u>	<u>(300,925)</u>
<b>Net current assets</b>		<u>995,037</u>	<u>1,069,851</u>
<b>Net assets</b>		<u>1,068,068</u>	<u>1,132,848</u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds		266,917	265,061
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>801,151</u>	<u>867,787</u>
<b>Total funds</b>	15	<u>1,068,068</u>	<u>1,132,848</u>

The financial statements on pages 10 to 26 were approved by the trustees, and authorised for issue on 20 Oct 2025 and signed on their behalf by:

*Dawson Stelfox*  
.....  
Mr D Stelfox  
Chairman and Trustee

*Carolynne Ferris*  
.....  
Dr C Ferris  
Company Secretary and Trustee

The notes on pages 15 to 26 form an integral part of these financial statements.

## Outscape

### (Registration number: NI038105) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	47,055	45,622
Investments		3	3
		47,058	45,625
<b>Current assets</b>			
Debtors	12	1,080,694	872,523
Cash at bank and in hand	13	151,073	438,840
		1,231,767	1,311,363
<b>Creditors: Amounts falling due within one year</b>	14	(210,757)	(224,140)
<b>Net current assets</b>		1,021,010	1,087,223
<b>Net assets</b>		1,068,068	1,132,848
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		266,917	265,061
<b>Unrestricted income funds</b>			
Unrestricted funds		801,151	867,787
<b>Total funds</b>	15	1,068,068	1,132,848

The financial statements on pages 10 to 26 were approved by the trustees, and authorised for issue on ~~20 Oct 2025~~ and signed on their behalf by:

*Dawson Stelfox*  
 .....  
 Mr D Stelfox  
 Chairman and Trustee

*Carol-lyne Ferris*  
 .....  
 Dr C Ferris  
 Company Secretary and Trustee

The notes on pages 15 to 26 form an integral part of these financial statements.

## Outscape

### Consolidated Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash expenditure		(64,780)	(54,271)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		11,890	7,625
Investment income		-	(324)
		<u>(52,890)</u>	<u>(46,970)</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	12	(387,093)	204,968
Decrease in creditors	14	<u>(4,160)</u>	<u>(1,327)</u>
Net cash flows from operating activities		<u>(444,143)</u>	<u>156,671</u>
<b>Cash flows from investing activities</b>			
Interest received		-	324
Acquisitions of tangible assets		<u>(21,924)</u>	<u>(55,362)</u>
Net cash flows from investing activities		<u>(21,924)</u>	<u>(55,038)</u>
Net (decrease)/increase in cash and cash equivalents		(466,067)	101,633
Cash and cash equivalents at 1 April		<u>749,343</u>	<u>647,710</u>
Cash and cash equivalents at 31 March		<u><u>283,276</u></u>	<u><u>749,343</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 26 form an integral part of these financial statements.

# Outscape

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Stableyard  
Barnett's Demesne  
Belfast  
BT9 5PB

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### **Basis of preparation**

Outscape meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The results of subsidiaries acquired or disposed of during the period are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

#### **Presentational currency and level of rounding**

The presentational currency is £ sterling and the level of rounding is to the nearest £.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Fund accounting**

Unrestricted funds are available for use at the direction of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably;
- legacy income is recognised when receipt is probable and entitlement is established;
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers; and
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods;
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and
- costs relating to the governance of the charity apportioned to charitable activities; and other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a loss after tax for the financial year of £64,780 (2024 - loss of £54,271).

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	10% straight line
Equipment	20% straight line

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

#### Pensions

The Charity participates in the Local Government Pension Scheme for Northern Ireland which is administered by the N I Local Government Officers' Superannuation Committee. The scheme is an unfunded multi-employer defined benefit pension scheme. As the Charity is unable to identify its share of the underlying assets and liabilities, contributions are recognised as an expense in the period in which the related service is provided.

The Local Government Pension Scheme Regulations (Northern Ireland) 2014 provides the legal framework for regular actuarial valuations of the pension scheme to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every three years following the scheme valuation. The scheme actuary is responsible for carrying out scheme valuations and reviews contributions every three years following the scheme valuation. The 31 March 2022 scheme valuation was completed by Aon in March 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2023 to 31 March 2026.

The pension cost charge for the period by the Charity to the scheme amounted to £205,264 (2024: £198,400) based on a rate of 23.2% of pensionable pay.

### 3 Income from donations and legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants from companies	125,528	23,660	149,188	126,953
	<u>125,528</u>	<u>23,660</u>	<u>149,188</u>	<u>126,953</u>

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Communication & training	-	268,318	268,318	323,460
Development	-	111,201	111,201	67,425
Marketing	-	104,853	104,853	47,146
Participation	-	157,653	157,653	22,347
	-	642,025	642,025	460,378

#### 5 Income from other trading activities

	Unrestricted funds £	Total 2025 £	Total 2024 £
Income from subsidiary	708,171	708,171	1,036,415
Other income from other trading activities	-	-	65,403
	708,171	708,171	1,101,818

#### 6 Investment income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Bank interest receivable	-	-	-	324

#### 7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Communications & Training	14,024	140,951	154,975	159,473
Feasibility, Planning & Development	26,234	134,861	161,095	50,156
Participation	-	157,636	157,636	15,902
Marketing	34,147	104,853	139,000	87,693
Support costs	273,283	125,528	398,812	617,203
	347,688	663,829	1,011,517	930,427

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 8 Other expenditure

	Unrestricted funds	Total 2025	Total 2024
	£	£	£
Administrative salaries	148,096	148,096	98,667
Administrative travel	5,560	5,560	5,616
Office costs	19,125	19,125	16,657
Audit fees	6,808	6,808	7,000
Legal and professional fees	3,537	3,537	-
Bank charges	272	272	198
Depreciation	6,385	6,385	3,440
Expenditure of subsidiary	362,864	362,864	681,738
	552,647	552,647	813,317

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs	978,182	983,075

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average number of staff during year	24	22

One employee received emoluments of more than £60,000 during the year (2024: three).

The Charity trustees were not paid or received any other benefits from employment with the Charity or its subsidiary in the year. Neither were they reimbursed expenses during the year, with the exception of Caro-Lynne Ferris who, as Company Secretary of Outscape, was paid. No Charity trustee received payment for professional or other services supplied to the Charity. The key management personnel of the parent Charity comprise the Executive Director and Operations Director. The total employee benefits of the key management personnel of the Charity were £171,400 (2024: £163,700).

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 10 Tangible fixed assets

##### Group

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	197,263	117,509	314,772
Additions	7,818	14,106	21,924
At 31 March 2025	<u>205,081</u>	<u>131,615</u>	<u>336,696</u>
<b>Depreciation</b>			
At 1 April 2024	157,378	94,397	251,775
Charge for the year	4,765	7,125	11,890
At 31 March 2025	<u>162,143</u>	<u>101,522</u>	<u>263,665</u>
<b>Net book value</b>			
At 31 March 2025	<u>42,938</u>	<u>30,093</u>	<u>73,031</u>
At 31 March 2024	<u>39,885</u>	<u>23,112</u>	<u>62,997</u>

##### Charity

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	197,263	92,296	289,559
Additions	7,818	-	7,818
At 31 March 2025	<u>205,081</u>	<u>92,296</u>	<u>297,377</u>
<b>Depreciation</b>			
At 1 April 2024	157,378	86,559	243,937
Charge for the year	4,765	1,620	6,385
At 31 March 2025	<u>162,143</u>	<u>88,179</u>	<u>250,322</u>
<b>Net book value</b>			
At 31 March 2025	<u>42,938</u>	<u>4,117</u>	<u>47,055</u>
At 31 March 2024	<u>39,885</u>	<u>5,737</u>	<u>45,622</u>

#### 11 Taxation

The group is a registered charity and is therefore exempt from taxation.

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 12 Debtors

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	285,700	168,833	44,745	56,408
Due from group undertakings	-	-	618,244	460,877
Prepayments	16,515	116,079	14,577	18,717
Accrued income	706,311	336,521	403,128	336,521
	<u>1,008,526</u>	<u>621,433</u>	<u>1,080,694</u>	<u>872,523</u>

#### 13 Cash and cash equivalents

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Cash at bank	<u>283,276</u>	<u>749,343</u>	<u>151,073</u>	<u>438,840</u>

#### 14 Creditors: amounts falling due within one year

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade creditors	88,865	80,923	80,003	79,426
Other creditors	105,580	82,771	67,270	67,432
Accruals and deferred income	102,320	137,231	63,484	77,282
	<u>296,765</u>	<u>300,925</u>	<u>210,757</u>	<u>224,140</u>

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 15 Funds

#### Group

	<b>Balance at 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2025 £</b>
<b>Unrestricted funds</b>				
General	867,787	833,699	(900,335)	801,151
<b>Restricted funds</b>	<u>265,061</u>	<u>665,685</u>	<u>(663,829)</u>	<u>266,917</u>
<b>Total funds</b>	<u>1,132,848</u>	<u>1,499,384</u>	<u>(1,564,164)</u>	<u>1,068,068</u>
	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
General	1,138,613	1,199,480	(1,470,306)	867,787
<b>Restricted funds</b>	<u>48,506</u>	<u>489,993</u>	<u>(273,438)</u>	<u>265,061</u>
<b>Total funds</b>	<u>1,187,119</u>	<u>1,689,473</u>	<u>(1,743,744)</u>	<u>1,132,848</u>

## Outscape

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Analysis of net assets between funds

##### Group

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	73,031	-	73,031
Current assets	1,024,885	266,917	1,291,802
Current liabilities	(296,765)	-	(296,765)
<b>Total net assets</b>	<b>801,151</b>	<b>266,917</b>	<b>1,068,068</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	62,997	-	62,997
Current assets	1,105,717	265,061	1,370,778
Current liabilities	(300,927)	-	(300,927)
<b>Total net assets</b>	<b>867,787</b>	<b>265,061</b>	<b>1,132,848</b>

#### 17 Related party transactions

##### **Outscape Trading Ltd**

Outscape Trading Ltd transferred £345,307 (2024: £354,677) to Outscape from profit. There was also a recharge of £274,260 (2024: £302,358) from Outscape to Outscape Trading Ltd. As at 31 March 2025 Outscape was owed £618,244 (2024: £460,877) from Outscape Trading Ltd.

##### **Geolytical Limited**

During the year, Outscape paid £15,000 (2024: £1,350) to Geolytical Limited, a company in which the trustee, J Hewitt holds a 50% ownership interest, in respect of services provided.

At the year end, £nil was payable to Geolytical Limited.

#### 18 VAT

Outscape has applied for VAT registration with HMRC, effective from 1 October 2025.

**OUTSCAPE**

Northern Ireland - Charity number 102802

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# Accounts

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Company registration number: NI038105

Charity registration number: XR 32792

# Outdoor Recreation (N. Ireland)

(A company limited by guarantee)

Annual Report and Audited Consolidated Financial Statements

for the Year Ended 31 March 2024

# Outdoor Recreation (N. Ireland)

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## **Outdoor Recreation (N. Ireland)**

### **Reference and Administrative Details**

#### **Chairman**

Mr D Stelfox

#### **Secretary**

Dr C Ferris

#### **Treasurer**

Mr R Millar

#### **Trustees**

Ms F Kane

Mr D Stelfox

Ms E Trainor

Dr C Ferris

Dr D Hughes

Mr R Magowan

Mr J Hewitt

Mr J Porter

Mr R Millar

#### **Charity Registration Number**

XR 32792

#### **Company Registration Number**

NI038105

#### **Principal office and registered office**

The Stableyard  
Barnett's Demesne  
Belfast  
BT9 5PB

#### **Auditor**

RBCA Limited  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

## **Outdoor Recreation (N. Ireland)**

### **Trustees Report for the Year Ended 31 March 2024**

The trustees, who are directors for the purposes of company law, present the annual report together with the consolidated financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

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

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of management committee**

The directors of the company are also charity trustees. The directors are elected to serve for an initial three year period. The directors give their time voluntarily and receive only out of pocket expenses from the company with the exception of Caro-Lynne Ferris whose post as Company Secretary of Outdoor Recreation (N. Ireland) is paid.

#### **Risk management**

The directors have conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff volunteers, clients and visitors to the centre. These procedures are reviewed to ensure that they continue to meet the needs of the charity.

#### **Organisational structure**

A scheme of delegation is in place and the day-to-day responsibility for the provision of services rests with the Company Secretary / Executive Director. This is delegated via a Senior Management Team with responsibility for four key units - Place Shaping, Strategic Projects, Communication & Training and Business Support.

This structure has been in place since September 2022. Outdoor Recreation NI has committed to carry out a structure review every three years to ensure its structures, and people processes are not only fit for purpose today, but more importantly are ready and prepared for the organisations ongoing success and growth. It is therefore envisaged the next review will be completed by September 2025.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

##### Trustees:

Ms F Kane

Mr D Stelfox

Ms E Trainor

Dr C Ferris

Dr D Hughes

Mr R Magowan

Mr J Hewitt

Mr J Porter

Mr R Millar

# Outdoor Recreation (N. Ireland)

## Trustees Report for the Year Ended 31 March 2024

Chairman:

Mr D Stelfox

Secretary:

Dr C Ferris

Treasurer:

Mr R Millar

### Objectives and activities

#### 1. CHAMPIONING THE OUTDOORS

##### Strategic aim:

There is increased awareness of the benefits that outdoor recreation brings to individuals, communities and Northern Ireland as a whole and increased focus on the importance of outdoor recreation within policy and practice at both national and local levels.

##### Achievements

Key achievements for the year are summarised as follows:

- Engaged in regular meetings with EMFG, NIEA, eNGO Sector.
- Attended All Party Working Group on Cycling, DoH Obesity Group, Outdoor Tourism Partnership and Sport and Physical Activity Outcomes Based Accountability Workshops
- Two formal partnership agreements in place - UK Trails Project led by Developing Mountain Biking in Scotland and SLA with URFC to deliver outputs of Sports System Investment - Governing Bodies 2023/24.
- Acted in an advisory role, provided support and offered advice to numerous organisations on a wide range of subjects e.g access, trail signage, trail infrastructure, MTB signage etc;
- One formal partnership agreement imminent - SLA with the Outdoor Partnership relating to the provision of financial administration services for the Opening Doors to the Outdoors UK Programme in the Sperrins.
- Acted in an advisory role, provided support and offered advice to numerous organisations on a wide range of subjects e.g access, trail signage, trail infrastructure, MTB signage etc.
- Responded to the following consultation documents - DoH - Obesity Strategic Framework - 'Healthy Futures' and DfE - Tourism Strategy for Northern Ireland.
- Acted as Secretariat to the National Outdoor Recreation Forum (NORF). Met twice during the year.
- POMI Strategic Stakeholder Event at Stormont hosted by Minister for Health, Robin Swann.
- Animated video created with POMNI data on outdoor recreation benefits.
- Tutorial webinar delivered on accessing and using POMNI data and deep-dive analyses. Deep Dive Reports and Council Factsheets available on Outscape website.
- Greenspace NI map officially launched at Armagh Planetarium with on-going refinements.
- Two training events held on how to use the Greenspace NI map.
- 3 Social Return on Investment Studies (SROI) complete for Tobar Mhuire, Gosford and Seaford Plantations.

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2024

#### 2. DELIVERING TRAINING AND SHARING BEST PRACTICE

##### Strategic aim:

The outdoor recreation sector is better equipped to plan, deliver, manage and promote outdoor recreation initiatives to a high standard. There is an increasing focus on innovative, sustainable and participant-led approaches to outdoor recreation.

##### Achievements

Key achievements for the year are summarised as follows:

- Acted as the Secretariat to the UK and Ireland Outdoor Recreation Network (ORN).
- Acted as the Secretariat to the UK and Ireland Visitor Safety Group (VSG).
- Outdoor Recreation HUB <http://www.outdoorrecreationni.com/hub/blogs/>; 15 news/blogs published, 22 e-zines distributed. Regular LinkedIn and Twitter Updates
- Delivered 4 webinars and 1 conference: Visitor Management Through Signage' - 65 attended, Marketing the Outdoors' - 35 attended, Community Engagement: A Fireside Chat with the Experts - 38 attended, Applying Accessibility Guidance to Northern Ireland" - 73 attended, Inspiring Exceptional Outdoor Places conference - 101 attended including speakers and staff
- Review on-going of Principles and Standards for Trail Development
- Ecological Annex to Trail Document - complete.
- Community Trail Development Toolkit - complete

#### 3. PLANNING AND DEVELOPING QUALITY EXPERIENCES

##### Strategic aim:

A wide range of high quality, sustainable and participant focused outdoor recreation experiences allowing people to connect and engage with nature are in place across Northern Ireland.

##### *Scoping Studies / Feasibility Studies/ Masterplans:*

##### Completed

- Feasibility study for the development of a pilot of multi-use horse trails suitable for off road horse riding in NMDDC - DAERA.
- Silent Valley Masterplan - NI Water.
- Ring of Gullion Access Plan - NMDDC.
- Masterplans for Woodburn Forest, Portglenone Forest and Glenarm Forests - MEABC.
- Strangford Lough Blueway Feasibility Study - ANDBC.
- Cycle Trail Criteria for Ireland - Sport Ireland.
- Tourism NI EAGS Walks - Tourism NI.
- Slieve Beagh Feasibility Study - FODC, Cavan CC Monaghan CC.
- Columban Way Feasibility Study - Carlow CoCo + 8 partner councils.
- Four Points Feasibility Study - Kerry CoCo, Donegal CoCo & ANDBC.

## **Outdoor Recreation (N. Ireland)**

### **Trustees Report for the Year Ended 31 March 2024**

- Slí Cholmcille Feasibility Study - Donegal CoCo & DCSDC.
- Bord na Móna Recreation Strategy - Bord na Mona.
- County Outdoor Recreation Plans - Guidelines - DRCD.
- Quality Framework for outdoor recreation amenities -Roscommon CoCo.
- Recreation Masterplan for Donamon - Roscommon CoCo.
- Blueway Brand Signage Guidelines - SI & Waterways Ireland.
- High Level Spatial Masterplan for Convent Lands, Monaghan - Monghan CoCo.
- Regenerative Tourism Cross Border Project - Donegal CoCo & FODC.
- Traad Point Masterplan - MUDC.
- Tullaghoge Fort Access and interpretation Study- MUDC.
- Bohernabreena Reservoir and Waterworks Spatial Masterplan - Uisce Éireann - Irish Water.
- Ballyhoura - Outdoor Recreation Trails Masterplan - Ballyhoura Development CLG.
- Boorin Nature Reserve - Path Specification Survey - Ulster Wildlife Trust.

#### **On-going**

- Camlough Mountain Masterplan -NMDDC
- Minerstown Visitor Management Plan - NMDDC
- Fathom Forest Scoping Study (NMDDC)
- Mote Park Development Project - Roscommon CoCo

#### **Community Trails**

- 3 trail scoping studies completed (Lough Rea, Sheeptown and Mayobridge) - NMDDC
- 2 trail feasibility studies completed - Tullyhogue Community (MUDC) and Hilltown (NMDDC)
- 2 trail feasibility studies underway - Inch Abbey and Forkhill River Walk -NMDDC.
- 3 trails progressing to planning - Saul to Lough Money, Tievcrom and Glendesha Phase 2 - Slievbrack - NMDDC.
- planning applications submitted - Janes Shore, Jackson Folly, Tipperary Wood -NMDDC.

#### **Other**

- Faughan Valley Sculpture Trail -complete

#### **Research**

- Participation figures gathered on a quarterly basis for Castleward, Divis, Gosford and the Community Trails in; Cloghey, Tobar Mhuire, Bunkers Hill, Saul GAC, Ballynahinch Rugby Club, Drumkeeragh Forest, Tievenadarragh Forest, Corry Wood, Seaforde Plantations, Carnagh Forest, Slan's Graveyard, Darkley Forest, Glendesha Forest, Daisy Hill, Aughrim Hill, Glaswater Wood,

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2024

#### 4. INCREASING AWARENESS

##### Strategic aim:

A consistently high level of accurate information on outdoor recreation is widely available, leading to an increase awareness of outdoor recreation opportunities by both the local population and visitors to Northern Ireland.

##### Achievements

Key achievements for the year are summarised as follows:

- On-going refinement of OutmoreNI.com.
- Work on-going to make keep WalkNI, CanoeNI, MountainbikeNI, OutdoorNI up to date and consumer friendly.
- C.320,000 unique visitors to the websites WalkNI - a 35% increase on 22/23.
- 10,000 annual web visitors to Ulster Way website - a 35% increase on 2022/23.
- WalkNI Awards received over 700 votes.
- New MountainbikeNI website developed and launched.
- C. 37,000k followers of WalkNI through social media channels of Facebook, Instagram and twitter.
- C.32,000k followers of MountainbikeNI through social media channels of Facebook, Instagram and twitter.
- C.11,000k followers of OutmoreNI through social media channels of Facebook, Instagram and twitter.
- Right Side of Outside Campaign - Phase 3 delivered to reiterate key messages to encourage responsible use of the outdoors.
- Get Wet campaign- delivered 31 events. 5,000 followers on social media
- Get Wet Stay Safe - 1,130 people attended courses. SUP and sit on kayaking the most popular activity.

#### 5. WIDENING, INCREASING AND SUSTAINING PARTICIPATION

##### Strategic aim:

The number of people participating in outdoor recreation in NI continues to rise

##### Achievements

Key achievements for the year are summarised as follows:

- Peace + funding programme opened in March 24 - work on-going to prepare an application for submission. Project involves 19 partners - 11 from NI and 8 from the Republic of Ireland. Project estimated at c. £7.5million - three-year participation programme. Covers all of NI except area within Belfast City Council area and the 6 border counties - Lough, Cavan, Monaghan, Leitrum, Donegal and Sligo.

## **Outdoor Recreation (N. Ireland)**

### **Trustees Report for the Year Ended 31 March 2024**

#### **Financial review**

The Charity has had a slight decrease in funds of £54,271 (2023: increase of £99,553) as a result of total income for the year of £1,689,473 (2023: £1,876,210) and total expenditure for the year of £1,743,744 (2023: £1,776,657).

#### **Contingencies**

The company is not registered for VAT and provides a range of services. The company's subsidiary is registered for both UK and Irish VAT. The company is currently reviewing its position in relation to its income and depending on the outcome of this review and decisions made by the group there may be a company VAT liability and/or changes to the service provision. This is complex matter involving specialist advisors and at the date of the approval of the accounts this review has not been completed and its outcome is unknown.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Outdoor Recreation (N. Ireland) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2024

#### Reappointment of auditor

The auditors RBCA Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

09 Jan 2025

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

*Caro-lyne Ferris*

.....

Dr C Ferris

Company Secretary and Trustee

*Dawson Stelfox*

.....

Mr D Stelfox

Chairman and Trustee

## Outdoor Recreation (N. Ireland)

### Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024

#### Opinion

We have audited the financial statements of Outdoor Recreation (N. Ireland) (the 'charity') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Statement of Financial Activities for the Charity Alone, Consolidated Balance Sheet, Charity Balance Sheet, Consolidated Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Emphasis of Matter

We draw attention to note 16 of the financial statements, and to disclosure within the Trustees Report, which describes an uncertainty relating to the future outcome of a review of the company's income. Depending on the outcome of this review and decisions made by the group there may be a company VAT liability and/or changes to the service provision. This is complex matter involving specialist advisors and at the date of the approval of the accounts this review has not been completed and its outcome is unknown.

## **Outdoor Recreation (N. Ireland)**

### **Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024**

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **Outdoor Recreation (N. Ireland)**

### **Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024**

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Trustees and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Trustees.
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Outdoor Recreation (N. Ireland)**

**Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024**

*Ross Boyd*

.....  
Ross Boyd (Senior Statutory Auditor)  
For and on behalf of RBCA Limited, Statutory Auditor

Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

10 Jan 2025

Date:.....

## Outdoor Recreation (N. Ireland)

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	97,338	29,615	126,953	33,000
Charitable activities	5	-	460,378	460,378	749,144
Other trading activities	4	1,101,818	-	1,101,818	1,093,924
Investment income	6	324	-	324	142
Total income		<u>1,199,480</u>	<u>489,993</u>	<u>1,689,473</u>	<u>1,876,210</u>
<b>Expenditure on:</b>					
Charitable activities	7	(656,989)	(273,438)	(930,427)	(1,261,142)
Other expenditure	8	(813,317)	-	(813,317)	(515,515)
Total expenditure		<u>(1,470,306)</u>	<u>(273,438)</u>	<u>(1,743,744)</u>	<u>(1,776,657)</u>
Net (expenditure)/income		<u>(270,826)</u>	<u>216,555</u>	<u>(54,271)</u>	<u>99,553</u>
Net movement in funds		(270,826)	216,555	(54,271)	99,553
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,138,613</u>	<u>48,506</u>	<u>1,187,119</u>	<u>1,087,566</u>
Total funds carried forward	15	<u>867,787</u>	<u>265,061</u>	<u>1,132,848</u>	<u>1,187,119</u>

All of the charity's activities derive from continuing operations during the above two periods.

## Outdoor Recreation (N. Ireland)

### Statement of Financial Activities for the Charity Alone for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	97,338	29,615	126,953	33,000
Charitable activities	-	460,378	460,378	749,144
Other trading activities	420,079	-	420,079	751,563
Investment income	324	-	324	142
<b>Total income</b>	<b>517,741</b>	<b>489,993</b>	<b>1,007,734</b>	<b>1,533,849</b>
<b>Expenditure on:</b>				
Charitable activities	(656,989)	(273,438)	(930,427)	(1,261,142)
Other expenditure	(131,578)	-	(131,578)	(173,154)
<b>Total expenditure</b>	<b>(788,567)</b>	<b>(273,438)</b>	<b>(1,062,005)</b>	<b>(1,434,296)</b>
<b>Net (expenditure)/income</b>	<b>(270,826)</b>	<b>216,555</b>	<b>(54,271)</b>	<b>99,553</b>
<b>Net movement in funds</b>	<b>(270,826)</b>	<b>216,555</b>	<b>(54,271)</b>	<b>99,553</b>
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>	<b>1,138,613</b>	<b>48,506</b>	<b>1,187,119</b>	<b>1,087,566</b>
<b>Total funds carried forward</b>	<b>867,787</b>	<b>265,061</b>	<b>1,132,848</b>	<b>1,187,119</b>

The notes on pages 18 to 27 form an integral part of these financial statements.

**Outdoor Recreation (N. Ireland)**  
**(Registration number: NI038105)**  
**Consolidated Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	62,996	15,260
<b>Current assets</b>			
Debtors	12	621,435	826,402
Cash at bank and in hand	13	749,343	647,710
		<u>1,370,779</u>	<u>1,474,112</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(300,927)</u>	<u>(302,253)</u>
<b>Net current assets</b>		<u>1,069,852</u>	<u>1,171,859</u>
<b>Net assets</b>		<u>1,132,848</u>	<u>1,187,119</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		265,061	273,525
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>867,787</u>	<u>913,594</u>
<b>Total funds</b>	15	<u>1,132,848</u>	<u>1,187,119</u>

The financial statements on pages 13 to 27 were approved by the trustees, and authorised for issue on 09 Jan 2025 and signed on their behalf by:

*Carolynne Ferris*

.....  
 Dr C Ferris  
 Company Secretary and Trustee

*Dawson Stelfox*

.....  
 Mr D Stelfox  
 Chairman and Trustee

**Outdoor Recreation (N. Ireland)**  
**(Registration number: NI038105)**  
**Charity Balance Sheet as at 31 March 2024**

	2024 £	2023 £
<b>Fixed assets</b>		
Tangible assets	45,622	2,617
<b>Current assets</b>		
Investments	3	3
Debtors	872,524	1,118,337
Cash at bank and in hand	438,840	207,317
	<u>1,311,367</u>	<u>1,325,657</u>
<b>Creditors: Amounts falling due within one year</b>	<u>(224,141)</u>	<u>(141,155)</u>
<b>Net current assets</b>	<u>1,087,226</u>	<u>1,184,502</u>
<b>Net assets</b>	<u>1,132,848</u>	<u>1,187,119</u>
<b>Funds of the charity:</b>		
<b>Restricted income funds</b>		
Restricted funds	265,061	48,506
<b>Unrestricted income funds</b>		
Unrestricted funds	<u>867,787</u>	<u>1,138,613</u>
<b>Total funds</b>	<u>1,132,848</u>	<u>1,187,119</u>

The notes on pages 18 to 27 form an integral part of these financial statements.

## Outdoor Recreation (N. Ireland)

### Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(54,271)	99,553
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		7,625	5,216
Investment income		(324)	(142)
		(46,970)	104,627
<b>Working capital adjustments</b>			
Decrease in stocks		-	1,500
Decrease/(increase) in debtors	12	204,968	(208,013)
(Decrease)/increase in creditors	14	(1,326)	172,908
		156,671	71,021
<b>Cash flows from investing activities</b>			
Interest received		324	142
Acquisitions of tangible assets		(55,362)	(4,555)
		(55,038)	(4,413)
Net cash flows from investing activities		(55,038)	(4,413)
Net increase in cash and cash equivalents		101,634	66,608
Cash and cash equivalents at 1 April		647,710	581,102
		749,343	647,710
Cash and cash equivalents at 31 March		749,343	647,710

All of the cash flows are derived from continuing operations during the above two periods.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. The charity is registered as a charity with the Charity Commission of Northern Ireland.

The Charity number is XR 32792.

The Company number is NI038105.

The address of its registered office is:

The Stableyard  
Barnett's Demesne  
Belfast  
BT9 5PB

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### **Basis of preparation**

Outdoor Recreation (N Ireland) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2024.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The results of subsidiaries acquired or disposed of during the period are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

#### **Presentational currency and level of rounding**

The presentational currency is £ sterling and the level of rounding is to the nearest £.

#### **Going Concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably;
- legacy income is recognised when receipt is probable and entitlement is established;
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers; and
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods;
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities; and
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	10% straight line
Equipment	20% straight line

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

#### Pensions

The Charity participates in the Local Government Pension Scheme for Northern Ireland which is administered by the N I Local Government Officers' Superannuation Committee. The scheme is an unfunded multi-employer defined benefit pension scheme. As the Charity is unable to identify its share of the underlying assets and liabilities, contributions are recognised as an expense in the period in which the related service is provided.

The Local Government Pension Scheme Regulations (Northern Ireland) 2014 provides the legal framework for regular actuarial valuations of the pension scheme to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every three years following the scheme valuation. The scheme actuary is responsible for carrying out scheme valuations and reviews contributions every three years following the scheme valuation. The 31 March 2022 scheme valuation was completed by Aon in March 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2023 to 31 March 2026.

The pension cost charge for the period by the Charity to the scheme amounted to £198,400 (2023: £205,562) based on a rate of 23.2% of pensionable pay.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Grants from companies	97,338	29,615	126,953	33,000
	97,338	29,615	126,953	33,000

#### 4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Non-charitable trading	65,403	-	65,403	398,861
Income from subsidiary	1,036,415	-	1,036,415	695,063
	1,101,818	-	1,101,818	1,093,924

#### 5 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Communication & Training	-	323,460	323,460	352,317
Feasibility, Planning & Development	-	67,425	67,425	112,422
Marketing	-	47,146	47,146	190,726
Participation	-	22,643	22,643	93,679
	-	460,378	460,378	749,144

#### 6 Investment income

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Bank interest receivable	324	-	324	142
	324	-	324	142

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Communication & Training	-	159,473	159,473	319,293
Feasibility, Planning & Development	5,100	45,056	50,156	91,303
Marketing	34,686	53,007	87,693	174,488
Participation	-	15,902	15,902	19,901
Support Costs	617,203			656,157
	<u>656,989</u>	<u>273,438</u>	<u>930,427</u>	<u>1,261,142</u>

#### 8 Other expenditure

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Administrative salaries	98,667	-	98,667	71,417
Administrative travel	5,616	-	5,616	8,158
Office costs	16,659	-	16,659	-
Sundry	-	-	-	-
Audit fees	7,000	-	7,000	5,000
Legal and professional fees	-	-	-	82,150
Bank charges	198	-	198	849
Depreciation	3,440	-	3,440	2,530
Expenditure by subsidiary	681,738	-	681,738	342,361
	<u>813,317</u>	<u>-</u>	<u>813,317</u>	<u>515,515</u>

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 9 Staff costs

The aggregate payroll costs were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	983,075	976,354

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2024</b>	<b>2023</b>
	<b>No</b>	<b>No</b>
Average number of staff during year	22	22

Three employees received employee benefits of more than £60,000 during the year (2023: one).

The Charity trustees were not paid or received any other benefits from employment with the Charity or its subsidiary in the year. Neither were they reimbursed expenses during the year, with the exception of Caro-Lynne Ferris who, as Company Secretary of Outdoor Recreation (N. Ireland), was paid. No Charity trustee received payment for professional or other services supplied to the Charity. The key management personnel of the parent Charity comprise the Executive Director and Operations Director. The total employee benefits of the key management personnel of the Charity were £163,700 (2023: £156,453).

#### 10 Tangible fixed assets

	<b>Land and buildings</b>	<b>Furniture and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2023	156,349	103,061	259,410
Additions	40,914	14,448	55,362
At 31 March 2024	197,263	117,509	314,772
<b>Depreciation</b>			
At 1 April 2023	156,349	87,801	244,150
Charge for the year	1,029	6,597	7,626
At 31 March 2024	157,378	94,398	251,776
<b>Net book value</b>			
At 31 March 2024	39,885	23,111	62,996
At 31 March 2023	-	15,260	15,260

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Debtors

	2024 £	2023 £
Trade debtors	168,835	355,675
Prepayments and accrued income	452,600	462,712
Other debtors	-	8,015
	<u>621,435</u>	<u>826,402</u>

#### 13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>749,344</u>	<u>647,710</u>

#### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	80,923	71,579
Other creditors	82,773	127,230
Accruals and deferred income	137,231	103,444
	<u>300,927</u>	<u>302,253</u>

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>			
General	1,138,613	(270,826)	867,787
<b>Restricted funds</b>	48,506	216,555	265,061
<b>Total funds</b>	1,187,119	(54,271)	1,132,848
	Balance at 1 April 2022 £	Incoming resources £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>			
General	1,050,726	87,887	1,138,613
<b>Restricted funds</b>	36,840	11,666	48,506
<b>Total funds</b>	1,087,566	99,553	1,187,119

#### 16 Contingencies

The company is not registered for VAT and provides a range of services. The company's subsidiary is registered for both UK and Irish VAT. The company is currently reviewing its position in relation to its income and depending on the outcome of this review and decisions made by the group there may be a company VAT liability and/or changes to the service provision. This is complex matter involving specialist advisors and at the date of the approval of the accounts this review has not been completed and its outcome is unknown.

#### 17 Related party transactions

In 2023 the following transactions took place between Outdoor Recreation (N. Ireland) and its wholly owned subsidiary Outdoor Recreation (N. Ireland) Trading Ltd:

The transfer under gift aid of the trading profits of Outdoor Recreation (N. Ireland) Trading Ltd to Outdoor Recreation (N. Ireland) of £354,677 (2023: £352,702) of which £354,677 was outstanding as at 31 March 2024 (2023: £352,702).

## Outdoor Recreation (N. Ireland)

### Detailed Statement of Consolidated Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	126,953	33,000
Charitable activities (analysed below)	460,378	749,144
Other trading activities (analysed below)	1,101,818	1,093,924
Investment income (analysed below)	324	142
Total income	<u>1,689,473</u>	<u>1,876,210</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(930,427)	(1,261,142)
Other expenditure (analysed below)	<u>(813,317)</u>	<u>(515,515)</u>
Total expenditure	<u>(1,743,744)</u>	<u>(1,776,657)</u>
Net (expenditure)/income	<u>(54,271)</u>	<u>99,553</u>
Net movement in funds	(54,271)	99,553
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>1,187,119</u>	<u>1,087,566</u>
Total funds carried forward	<u>1,137,848</u>	<u>1,187,119</u>

## Outdoor Recreation (N. Ireland)

### Detailed Statement of Consolidated Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
<b><i>Donations and legacies</i></b>		
Grants, including capital grants	126,953	33,000
	126,953	33,000
<b><i>Charitable activities</i></b>		
Marketing	47,146	190,726
Participation	22,347	93,679
Feasibility, Planning & Development	67,425	112,422
Communication & Training	323,460	352,317
	460,378	749,144
<b><i>Other trading activities</i></b>		
Income from subsidiary	1,036,415	695,063
Non-charitable trading	65,403	398,861
	1,101,818	1,093,924
<b><i>Investment income</i></b>		
Bank interest receivable	324	142
	324	142
<b><i>Charitable activities</i></b>		
Communications & Training	(159,473)	(319,293)
Participation	(15,902)	(19,900)
Feasibility, Planning & Development	(50,156)	(91,304)
Marketing	(87,693)	(174,488)
Support costs	(617,203)	(656,157)
	(930,427)	(1,261,142)
<b><i>Other expenditure</i></b>		
Expenditure by subsidiary	(681,738)	(342,361)
Administrative salaries	(98,667)	(71,417)
Administrative travel	(5,616)	(8,158)
Office costs	(16,658)	-
Audit and accountancy fees	(7,000)	(8,050)
Legal and professional fees	-	(82,150)
Bank charges	(198)	(849)
Depreciation	(3,440)	(2,530)
	(813,317)	(515,515)

This page does not form part of the statutory financial statements.

**OUTSCAPE**

Northern Ireland - Charity number 102802

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# Annual report

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## **Outdoor Recreation (N. Ireland)**

### **Trustees Report for the Year Ended 31 March 2024**

The trustees, who are directors for the purposes of company law, present the annual report together with the consolidated financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

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

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of management committee**

The directors of the company are also charity trustees. The directors are elected to serve for an initial three year period. The directors give their time voluntarily and receive only out of pocket expenses from the company with the exception of Caro-Lynne Ferris whose post as Company Secretary of Outdoor Recreation (N. Ireland) is paid.

#### **Risk management**

The directors have conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff volunteers, clients and visitors to the centre. These procedures are reviewed to ensure that they continue to meet the needs of the charity.

#### **Organisational structure**

A scheme of delegation is in place and the day-to-day responsibility for the provision of services rests with the Company Secretary / Executive Director. This is delegated via a Senior Management Team with responsibility for four key units - Place Shaping, Strategic Projects, Communication & Training and Business Support.

This structure has been in place since September 2022. Outdoor Recreation NI has committed to carry out a structure review every three years to ensure its structures, and people processes are not only fit for purpose today, but more importantly are ready and prepared for the organisations ongoing success and growth. It is therefore envisaged the next review will be completed by September 2025.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

##### Trustees:

Ms F Kane

Mr D Stelfox

Ms E Trainor

Dr C Ferris

Dr D Hughes

Mr R Magowan

Mr J Hewitt

Mr J Porter

Mr R Millar

# Outdoor Recreation (N. Ireland)

## Trustees Report for the Year Ended 31 March 2024

Chairman:

Mr D Stelfox

Secretary:

Dr C Ferris

Treasurer:

Mr R Millar

### Objectives and activities

#### 1. CHAMPIONING THE OUTDOORS

##### Strategic aim:

There is increased awareness of the benefits that outdoor recreation brings to individuals, communities and Northern Ireland as a whole and increased focus on the importance of outdoor recreation within policy and practice at both national and local levels.

##### Achievements

Key achievements for the year are summarised as follows:

- Engaged in regular meetings with EMFG, NIEA, eNGO Sector.
- Attended All Party Working Group on Cycling, DoH Obesity Group, Outdoor Tourism Partnership and Sport and Physical Activity Outcomes Based Accountability Workshops
- Two formal partnership agreements in place - UK Trails Project led by Developing Mountain Biking in Scotland and SLA with URFC to deliver outputs of Sports System Investment - Governing Bodies 2023/24.
- Acted in an advisory role, provided support and offered advice to numerous organisations on a wide range of subjects e.g access, trail signage, trail infrastructure, MTB signage etc;
- One formal partnership agreement imminent - SLA with the Outdoor Partnership relating to the provision of financial administration services for the Opening Doors to the Outdoors UK Programme in the Sperrins.
- Acted in an advisory role, provided support and offered advice to numerous organisations on a wide range of subjects e.g access, trail signage, trail infrastructure, MTB signage etc.
- Responded to the following consultation documents - DoH - Obesity Strategic Framework - 'Healthy Futures' and DfE - Tourism Strategy for Northern Ireland.
- Acted as Secretariat to the National Outdoor Recreation Forum (NORF). Met twice during the year.
- POMI Strategic Stakeholder Event at Stormont hosted by Minister for Health, Robin Swann.
- Animated video created with POMNI data on outdoor recreation benefits.
- Tutorial webinar delivered on accessing and using POMNI data and deep-dive analyses. Deep Dive Reports and Council Factsheets available on Outscape website.
- Greenspace NI map officially launched at Armagh Planetarium with on-going refinements.
- Two training events held on how to use the Greenspace NI map.
- 3 Social Return on Investment Studies (SROI) complete for Tobar Mhuire, Gosford and Seaford Plantations.

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2024

#### 2. DELIVERING TRAINING AND SHARING BEST PRACTICE

##### Strategic aim:

The outdoor recreation sector is better equipped to plan, deliver, manage and promote outdoor recreation initiatives to a high standard. There is an increasing focus on innovative, sustainable and participant-led approaches to outdoor recreation.

##### Achievements

Key achievements for the year are summarised as follows:

- Acted as the Secretariat to the UK and Ireland Outdoor Recreation Network (ORN).
- Acted as the Secretariat to the UK and Ireland Visitor Safety Group (VSG).
- Outdoor Recreation HUB <http://www.outdoorrecreationni.com/hub/blogs/>; 15 news/blogs published, 22 e-zines distributed. Regular LinkedIn and Twitter Updates
- Delivered 4 webinars and 1 conference: Visitor Management Through Signage' - 65 attended, Marketing the Outdoors'- 35 attended, Community Engagement: A Fireside Chat with the Experts - 38 attended, Applying Accessibility Guidance to Northern Ireland" - 73 attended, Inspiring Exceptional Outdoor Places conference - 101 attended including speakers and staff
- Review on-going of Principles and Standards for Trail Development
- Ecological Annex to Trail Document - complete.
- Community Trail Development Toolkit - complete

#### 3. PLANNING AND DEVELOPING QUALITY EXPERIENCES

##### Strategic aim:

A wide range of high quality, sustainable and participant focused outdoor recreation experiences allowing people to connect and engage with nature are in place across Northern Ireland.

##### *Scoping Studies / Feasibility Studies/ Masterplans:*

##### **Completed**

- Feasibility study for the development of a pilot of multi-use horse trails suitable for off road horse riding in NMDDC - DAERA.
- Silent Valley Masterplan - NI Water.
- Ring of Gullion Access Plan - NMDDC.
- Masterplans for Woodburn Forest, Portglenone Forest and Glenarm Forests - MEABC.
- Strangford Lough Blueway Feasibility Study - ANDBC.
- Cycle Trail Criteria for Ireland - Sport Ireland.
- Tourism NI EAGS Walks - Tourism NI.
- Slieve Beagh Feasibility Study - FODC, Cavan CC Monaghan CC.
- Columban Way Feasibility Study - Carlow CoCo + 8 partner councils.
- Four Points Feasibility Study - Kerry CoCo, Donegal CoCo & ANDBC.

## **Outdoor Recreation (N. Ireland)**

### **Trustees Report for the Year Ended 31 March 2024**

- Slí Cholmcille Feasibility Study - Donegal CoCo & DCSDC.
- Bord na Móna Recreation Strategy - Bord na Mona.
- County Outdoor Recreation Plans - Guidelines - DRCD.
- Quality Framework for outdoor recreation amenities -Roscommon CoCo.
- Recreation Masterplan for Donamon - Roscommon CoCo.
- Blueway Brand Signage Guidelines - SI & Waterways Ireland.
- High Level Spatial Masterplan for Convent Lands, Monaghan - Monaghan CoCo.
- Regenerative Tourism Cross Border Project - Donegal CoCo & FODC.
- Traad Point Masterplan - MUDC.
- Tullaghoge Fort Access and interpretation Study- MUDC.
- Bohernabreena Reservoir and Waterworks Spatial Masterplan - Uisce Éireann - Irish Water.
- Ballyhoura - Outdoor Recreation Trails Masterplan - Ballyhoura Development CLG.
- Boorin Nature Reserve - Path Specification Survey - Ulster Wildlife Trust.

#### **On-going**

- Camlough Mountain Masterplan -NMDDC
- Minerstown Visitor Management Plan - NMDDC
- Fathom Forest Scoping Study (NMDDC)
- Mote Park Development Project - Roscommon CoCo

#### **Community Trails**

- 3 trail scoping studies completed (Lough Rea, Sheeptown and Mayobridge) - NMDDC
- 2 trail feasibility studies completed - Tullyhogue Community (MUDC) and Hilltown (NMDDC)
- 2 trail feasibility studies underway - Inch Abbey and Forkhill River Walk -NMDDC.
- 3 trails progressing to planning - Saul to Lough Money, Tievrom and Glendesha Phase 2 - Slievbrack - NMDDC.
- planning applications submitted - Janes Shore, Jackson Folly, Tipperary Wood -NMDDC.

#### **Other**

- Faughan Valley Sculpture Trail -complete

#### **Research**

- Participation figures gathered on a quarterly basis for Castleward, Divis, Gosford and the Community Trails in; Cloghey, Tobar Mhuire, Bunkers Hill, Saul GAC, Ballynahinch Rugby Club, Drumkeeragh Forest, Tievenadarragh Forest, Corry Wood, Seaforde Plantations, Carnagh Forest, Slan's Graveyard, Darkley Forest, Glendesha Forest, Daisy Hill, Aughrim Hill, Glaswater Wood,

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2024

#### 4. INCREASING AWARENESS

##### Strategic aim:

A consistently high level of accurate information on outdoor recreation is widely available, leading to an increase awareness of outdoor recreation opportunities by both the local population and visitors to Northern Ireland.

##### Achievements

Key achievements for the year are summarised as follows:

- On-going refinement of OutmoreNI.com.
- Work on-going to make keep WalkNI, CanoeNI, MountainbikeNI, OutdoorNI up to date and consumer friendly.
- C.320,000 unique visitors to the websites WalkNI - a 35% increase on 22/23.
- 10,000 annual web visitors to Ulster Way website - a 35% increase on 2022/23.
- WalkNI Awards received over 700 votes.
- New MountainbikeNI website developed and launched.
- C. 37,000k followers of WalkNI through social media channels of Facebook, Instagram and twitter.
- C.32,000k followers of MountainbikeNI through social media channels of Facebook, Instagram and twitter.
- C.11,000k followers of OutmoreNI through social media channels of Facebook, Instagram and twitter.
- Right Side of Outside Campaign - Phase 3 delivered to reiterate key messages to encourage responsible use of the outdoors.
- Get Wet campaign- delivered 31 events. 5,000 followers on social media
- Get Wet Stay Safe - 1,130 people attended courses. SUP and sit on kayaking the most popular activity.

#### 5. WIDENING, INCREASING AND SUSTAINING PARTICIPATION

##### Strategic aim:

The number of people participating in outdoor recreation in NI continues to rise

##### Achievements

Key achievements for the year are summarised as follows:

- Peace + funding programme opened in March 24 - work on-going to prepare an application for submission. Project involves 19 partners - 11 from NI and 8 from the Republic of Ireland. Project estimated at c. £7.5million - three-year participation programme. Covers all of NI except area within Belfast City Council area and the 6 border counties - Lough, Cavan, Monaghan, Leitrim, Donegal and Sligo.

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2024

#### Financial review

The Charity has had a slight decrease in funds of £54,271 (2023: increase of £99,553) as a result of total income for the year of £1,689,473 (2023: £1,876,210) and total expenditure for the year of £1,743,744 (2023: £1,776,657).

#### Contingencies

The company is not registered for VAT and provides a range of services. The company's subsidiary is registered for both UK and Irish VAT. The company is currently reviewing its position in relation to its income and depending on the outcome of this review and decisions made by the group there may be a company VAT liability and/or changes to the service provision. This is complex matter involving specialist advisors and at the date of the approval of the accounts this review has not been completed and its outcome is unknown.

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Outdoor Recreation (N. Ireland) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2024

#### Reappointment of auditor

The auditors RBCA Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

09 Jan 2025

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

*Caro-lyne Ferris*

.....

Dr C Ferris  
Company Secretary and Trustee

*Dawson Stelfox*

.....

Mr D Stelfox  
Chairman and Trustee

**OUTSCAPE**

Northern Ireland - Charity number 102802

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# Annual return

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## Outdoor Recreation (N. Ireland)

### Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024

#### Opinion

We have audited the financial statements of Outdoor Recreation (N. Ireland) (the 'charity') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Statement of Financial Activities for the Charity Alone, Consolidated Balance Sheet, Charity Balance Sheet, Consolidated Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Emphasis of Matter

We draw attention to note 16 of the financial statements, and to disclosure within the Trustees Report, which describes an uncertainty relating to the future outcome of a review of the company's income. Depending on the outcome of this review and decisions made by the group there may be a company VAT liability and/or changes to the service provision. This is complex matter involving specialist advisors and at the date of the approval of the accounts this review has not been completed and its outcome is unknown.

## **Outdoor Recreation (N. Ireland)**

### **Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024**

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Outdoor Recreation (N. Ireland)

### Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Trustees and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Trustees.
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Outdoor Recreation (N. Ireland)**

**Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2024**

*Ross Boyd*

.....  
Ross Boyd (Senior Statutory Auditor)  
For and on behalf of RBCA Limited, Statutory Auditor

Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

10 Jan 2025

Date:.....

**OUTSCAPE**

Northern Ireland - Charity number 102802

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# Accounts

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Company registration number: NI038105

Charity registration number: XR 32792

# Outdoor Recreation (N. Ireland)

(A company limited by guarantee)

Annual Report and Audited Consolidated Financial Statements

for the Year Ended 31 March 2023

## Outdoor Recreation (N. Ireland)

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## Outdoor Recreation (N. Ireland)

### Reference and Administrative Details

<b>Chairman</b>	Mr D Stelfox
<b>Secretary</b>	Dr C Ferris
<b>Treasurer</b>	Mr R Millar
<b>Trustees</b>	Ms F Kane Mr D Stelfox Ms E Trainor Dr C Ferris Mr D Hughes Mr R Magowan Mr J Hewitt Mr J Porter Mr R Millar
<b>Charity Registration Number</b>	XR 32792
<b>Company Registration Number</b>	NI038105
<b>Principal office and registered office</b>	The Stableyard Barnett's Demesne Malone Road Belfast BT9 5PB
<b>Auditor</b>	RBCA Limited Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the consolidated financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

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

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of management committee**

The directors of the company are also charity trustees. The directors are elected to serve for an initial three year period. The directors give their time voluntarily and receive only out of pocket expenses from the company with the exception of Caro-Lynne Ferris whose post as Company Secretary of Outdoor Recreation (N. Ireland) is paid.

#### **Risk management**

The directors have conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff volunteers, clients and visitors to the centre. These procedures are reviewed to ensure that they continue to meet the needs of the charity.

#### **Organisational structure**

A scheme of delegation is in place and the day to day responsibility for the provision of services rests with the company secretary and the administrative team.

Outdoor Recreation NI commissioned a consultant to carry out an exercise with one overarching objective, to ensure its structures, and people processes are not only fit for purpose today, but more importantly are ready and prepared for the organisations ongoing success and growth. This project, named 'Fit for the Future' comprised a set of activities to examine and explore three key organisational strands, namely:

##### *Strand A: Structure*

A review regarding the effectiveness of the current organisation structure, to ensure it is positioned to deliver on both current and emerging business priorities.

##### *Strand B: Remuneration*

A review on the adequacy of ORNI's staff remuneration package, to ensure it is in line with current responsibilities and comparable sector rate.

##### *Strand C: Culture*

A review on the ORNI workplace culture, to develop further the ORNI employer brand and ensure it continues to be a great place to work.

Focusing specifically on Strand A, a new organisation structure was put in place in September 2022 to:

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

- Enable the organisation to retain its position as market leader, by giving time and resource to stakeholder engagement, strategic development and research;
- Be fully aligned and resourced against its strategic priorities;
- Provide a structure that enables the right balance and definition between Project Management and Line Management;
- Have a senior management structure that is fully supported to deliver team management, programme management, project mentorship, organisational leadership, and business development responsibilities;
- Have a project delivery team structure that allows projects to be allocated based on a set of defined criteria to include current skills and specialisms, but also personal and career development opportunities; and
- Ensure a fully resourced 'business support' presence, covering all matters that enable optimum functioning of the internal organisation to include Finance, HR, IT, Facilities, Procurement.

Tangibly, this established four new teams, Strategic Projects, Place Shaping, Communications and Training and Business Support.

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ms F Kane (appointed 9 December 2022)
	Mr D Stelfox
	Ms E Trainor (appointed 9 December 2022)
	Dr C Ferris
	Mr D Hughes (appointed 9 December 2022)
	Mr R Magowan
	Mr J Hewitt (appointed 9 December 2022)
	Mr B Murphy (resigned 9 December 2022)
	Mr J Porter
	Mr R Millar
Chairman:	Mr D Stelfox
Secretary:	Dr C Ferris
Treasurer:	Mr R Millar

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

#### Objectives and activities

#### 1. CHAMPIONING THE OUTDOORS

##### Strategic aim:

There is increased awareness of the benefits that outdoor recreation brings to individuals, communities and Northern Ireland as a whole and increased focus on the importance of outdoor recreation within policy and practice at both national and local levels.

##### Achievements

Key achievements for the year are summarised as follows:

- Engaged in regular meetings with EMFG, NIEA, eNGO Sector;
- Attended All Party Working Group on Cycling, DoH Obesity Group, Women in Sport, Belfast Healthy Cities;
- Two formal partnership agreements imminent - SLA with the Outdoor Partnership relating to the provision of financial administration services for the Opening Doors to the Outdoors UK Programme and UK Trails Project led by Developing Mountain Biking in Scotland;
- Acted in an advisory role, provided support and offered advice to numerous organisations on a wide range of subjects e.g access, trail signage, trail infrastructure, MTB signage etc;
- Deep dive analysis done of POMNI- (People in the Outdoors Monitor for NI) research - including impact of deprivation on outdoor recreation participation, rural/urban disparity in greenspace access and people with a disability and outdoor recreation participation. Individual Council factsheets prepared;
- Greenspace Mapping project complete - delivering an authoritative online map of all publicly accessible greenspace and off-road trails in Northern Ireland; and
- Acted as Secretariat to the National Outdoor Recreation Forum (NORF). Met once during the year.

#### 2. DELIVERING TRAINING AND SHARING BEST PRACTICE

##### Strategic aim:

The outdoor recreation sector is better equipped to plan, deliver, manage and promote outdoor recreation initiatives to a high standard. There is an increasing focus on innovative, sustainable and participant-led approaches to outdoor recreation.

##### Achievements

Key achievements for the year are summarised as follows:

- Acted as the Secretariat to the UK and Ireland Outdoor Recreation Network (ORN);
- Acted as the Secretariat to the UK and Ireland Visitor Safety Group (VSG);
- Outdoor Recreation HUB Established <http://www.outdoorrecreationni.com/hub/blogs/>; 20 news/blogs published, 6 e-zines distributed. Regular LinkedIn and Twitter Updates;
- Delivered 2 webinars and 1 conference: Social Prescribing Evaluation Toolkit, Cave Hill Natural MTB Case Study Walk and Talk, ORNI Conference 2023 - 100+ in attendance;

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

- Outdoor Event Steering Group expanded and seminar organised for spring 2023; and
- Review on-going of Principles and Standards for Trail Development.

### 3. PLANNING AND DEVELOPING QUALITY EXPERIENCES

#### Strategic aim:

A wide range of high quality, sustainable and participant focused outdoor recreation experiences allowing people to connect and engage with nature are in place across Northern Ireland.

#### Achievements

Key achievements for the year are summarised as follows:

#### Completed

- Castle Caldwell Development Plan - FODC;
- Ring of Gullion Way Scoping Study- NMDDC;
- Cave Hill MTB Trail Pilot - BCC;
- Angling Development Report and Action Plan for the Erne System - FODC;
- Trail prescriptions for 8 trails in Binevenagh, Ballycarton, Grange and Downhill area - Binevenagh LPS;
- Maghera (Mullagh Road) Local Hub Masterplan - MUDC;
- National Outdoor Recreation Strategy for Ireland - support services - CnT;
- Beara Breifne Way Technical Trail Audit - FI;
- Roscommon Outdoor Recreation Strategy - Roscommon County Council;
- Ballina - Enniscrone Recreational Trail Feasibility Study - Mayo CoCo;
- Donegal Outdoor Recreation Strategy - Donegal County Council;
- Peatlands Eco Tourism phase 2 and phase 3- FI;
- Glenmona House Cushendun - NT;
- Inclusive Beach Access Study - NMDDC;
- Newcastle Harbour Open Water Swimming Review - NMDDC;
- Mourne Strategic Framework - Mourne Partnership;
- Blueways Vision and Action Plan - Blueways Partnership led by Sport Ireland;
- Mourne Park Visitor Experience Plan - Woodland Trust; and
- Glas-na-braden Visitor Experience Plan - Woodland Trust.

#### On-going

- Strangford Lough Blueway Feasibility Study - ANDBC;
- Feasibility Study for the development of a multi-use trails in NMDDC - DAERA;
- Silent Valley Masterplan - NI Water;
- Masterplans for Woodburn Forest, Portglenone Forest and Glenarm Forest;
- Camlough Mountain Masterplan -NMDDC;

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

- Camlough Mountain Masterplan -NMDDC;
- Ring of Gullion Visitor Management Plan - NMDDC;
- Slieve Beagh Feasibility Study - FODC, Cavan CC Monaghan CC; and
- Mote Park Development Project - Roscommon CoCo.

#### Community Trails

- Feasibility studies complete for 2 community trails - Bright GAC, Teconnaught GAC (NMDDC) with work progressing on a further 2 - Inch Abbey and Tipperary Wood;
- Feasibility study complete for Saul to Lough Money (SportNI); and
- Feasibility studies complete for community trails in Lisnagarvey Hockey Club, Clogher Valley, Larne, Ballyclare and Ballymena RFCs.

#### Water-Based Recreation

- Arney River Canoe Trail - complete.

#### Other

- Faughan Valley Sculpture Trail -trails and car park complete - final sculptures to be installed.

#### Research

- Participation figures gathered on a quarterly basis for Castleward, Divis, Gosford and the Community Trails in; Cloghey, Tobar Mhuire, Bunkers Hill, Saul GAC, Ballynahinch Rugby Club, Drumkeeragh Forest, Tievenadarragh Forest, Corry Wood, Seaforde Plantations, Carnagh Forest, Slan's Graveyard and Darkley Forest;
- Impact survey (Social Return on Investment) of one Community Trails (Arney) completed; and
- Social Value Assessment - Divis and Black Mountain complete.

## 4. INCREASING AWARENESS

#### Strategic aim:

A consistently high level of accurate information on outdoor recreation is widely available, leading to an increase awareness of outdoor recreation opportunities by both the local population and visitors to Northern Ireland.

#### Achievements

Key achievements for the year are summarised as follows:

- Phase 2 of OutmoreNI.com on-going;
- Phase 1 of 'Get Out More' marketing campaign complete - phase 2 on-going. Phase 1 secured 66k+ video views, established 6k+ social media followers, generated 39k+ website visits and over 20 media articles;
- Work on-going to make keep WalkNI, CanoeNI, MountainbikeNI, OutdoorNI up to date and consumer friendly;

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

- 12 Environmental messages posted on WalkNI through a combination of e-newsletter features, news articles and social media posts;
- E-news distributed to 375 underrepresented groups twice in the year;
- Responsible Use of the Outdoors Marketing campaign - complete - evaluation showed 100k video views, 425k reached on social media, 408k website visits, 71 newspaper articles, 2 radio interview and 1 TV piece;
- New Ulster Way website - complete;
- C.460,000 unique visitors to the websites WalkNI, MountainbikeNI, CanoeNI and OutmoreNI;
- C. 36,000k followers of WalkNI through social media channels of Facebook, Instagram and twitter;
- C.31,000k followers of MountainbikeNI through social media channels of Facebook, Instagram and twitter;
- Right Side of Outside Campaign - Phase 2 delivered to reiterate key messages to encourage responsible use of the outdoors. Campaign secured 25+ media articles, generated 39k+ website visits and reached over 200k people on social media;
- Get Wet - 11 water sport clubs offered 15 events and participation programmes; and
- Get Wet Stay Safe - 612 people attended courses between June and September. SUP most popular activity.

#### 5. WIDENING, INCREASING AND SUSTAINING PARTICIPATION

##### Strategic aim:

The number of people participating in outdoor recreation in NI continues to rise.

##### Achievements

Key achievements for the year are summarised as follows:

- Peace + funding programme opened in March - work on-going on preparing a concept note.

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

#### Financial review

The Charity has generated a positive financial outcome for the year with a net increase in funds of £99,553 (2022: £389,596) as a result of total income for the year of £1,876,210 (2022: £2,192,687) and total expenditure for the year of £1,776,657 (2022: £1,803,091).

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Outdoor Recreation (N. Ireland) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### Reappointment of auditor

The auditors RBCA Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

The annual report was approved by the trustees of the charity on <sup>26 Oct 2023</sup> ..... and signed on its behalf by:

*Fiona Kane*  
.....  
Ms F Kane  
Trustee

*D Stelfox*  
.....  
Mr D Stelfox  
Chairman and Trustee

*Evel Trainor*  
.....  
Ms E Trainor  
Trustee

*Carolynne Ferris*  
.....  
Dr C Ferris  
Company Secretary and Trustee

*David Hughes*  
.....  
Mr D Hughes  
Trustee

*Reg J Magowan*  
.....  
Mr R Magowan  
Trustee

*John C. Hewitt*  
.....  
Mr J Hewitt  
Trustee

*J Porter*  
.....  
Mr J Porter  
Trustee

*R Millar*  
.....  
Mr R Millar  
Treasurer and Trustee

## **Outdoor Recreation (N. Ireland)**

### **Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2023**

#### **Opinion**

We have audited the financial statements of Outdoor Recreation (N. Ireland) (the 'charity') for the year ended 31 March 2023, which comprise the Consolidated Statement of Financial Activities, Statement of Financial Activities for the Charity Alone, Consolidated Balance Sheet, Charity Balance Sheet, Consolidated Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## Outdoor Recreation (N. Ireland)

### Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2023

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Outdoor Recreation (N. Ireland)

### Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2023

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Trustees and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Trustees.
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Ross Boyd*

.....  
Ross Boyd (Senior Statutory Auditor)  
For and on behalf of RBCA Limited, Statutory Auditor

Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

Date: 17 Nov 2023  
.....

## Outdoor Recreation (N. Ireland)

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2023

#### (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	-	33,000	33,000	-
Charitable activities	5	-	749,144	749,144	471,408
Other trading activities	4	1,093,924	-	1,093,924	1,721,138
Investment income	6	142	-	142	141
<b>Total income</b>		<b>1,094,066</b>	<b>782,144</b>	<b>1,876,210</b>	<b>2,192,687</b>
<b>Expenditure on:</b>					
Charitable activities	7	(490,664)	(770,478)	(1,261,142)	(1,232,415)
Other expenditure	8	(515,515)	-	(515,515)	(570,676)
<b>Total expenditure</b>		<b>(1,006,179)</b>	<b>(770,478)</b>	<b>(1,776,657)</b>	<b>(1,803,091)</b>
<b>Net (expenditure)/income</b>		<b>87,887</b>	<b>11,666</b>	<b>99,553</b>	<b>389,596</b>
<b>Net movement in funds</b>		<b>87,887</b>	<b>11,666</b>	<b>99,553</b>	<b>389,596</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>1,050,726</b>	<b>36,840</b>	<b>1,087,566</b>	<b>697,970</b>
<b>Total funds carried forward 16</b>		<b>1,138,613</b>	<b>48,506</b>	<b>1,187,119</b>	<b>1,087,566</b>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 19 to 28 form an integral part of these financial statements.

Outdoor Recreation (N. Ireland)

Statement of Financial Activities for the Charity Alone for the Year Ended 31  
March 2023  
(Including Income and Expenditure Account and Statement of Total  
Recognised Gains and Losses)

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	-	33,000	33,000	-
Charitable activities	-	749,144	749,144	471,408
Other trading activities	751,563	-	751,563	1,247,454
Investment income	142	-	142	141
<b>Total income</b>	<b>751,705</b>	<b>782,144</b>	<b>1,533,849</b>	<b>1,719,003</b>
<b>Expenditure on:</b>				
Charitable activities	(490,664)	(770,478)	(1,261,142)	(1,232,415)
Other expenditure	(173,154)	-	(173,154)	(96,992)
<b>Total expenditure</b>	<b>(829,311)</b>	<b>(604,985)</b>	<b>(1,434,296)</b>	<b>(1,329,407)</b>
<b>Net (expenditure)/income</b>	<b>87,887</b>	<b>11,666</b>	<b>99,553</b>	<b>389,596</b>
<b>Net movement in funds</b>	<b>87,887</b>	<b>11,666</b>	<b>99,553</b>	<b>389,596</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	1,050,726	36,840	1,087,566	697,970
Total funds carried forward	1,138,613	48,506	1,187,119	1,087,566

The notes on pages 19 to 28 form an integral part of these financial statements.

Outdoor Recreation (N. Ireland)  
 (Registration number: NI038105)  
 Consolidated Balance Sheet as at 31 March 2023

		(as restated)	
	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	15,260	15,921
<b>Current assets</b>			
Stocks	12	-	1,500
Debtors	13	826,402	618,389
Cash at bank and in hand	14	647,710	581,102
		<u>1,474,112</u>	<u>1,200,991</u>
<b>Creditors: Amounts falling due within one year</b>	15	<u>(302,254)</u>	<u>(129,346)</u>
<b>Net current assets</b>		<u>1,171,858</u>	<u>1,071,645</u>
<b>Net assets</b>		<u>1,187,119</u>	<u>1,087,566</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		48,506	36,840
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,138,613</u>	<u>1,050,726</u>
<b>Total funds</b>	16	<u>1,187,119</u>	<u>1,087,566</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

**Outdoor Recreation (N. Ireland)**  
**(Registration number: NI038105)**  
**Consolidated Balance Sheet as at 31 March 2023**

The financial statements on pages 13 to 28 were approved by the trustees, and authorised for issue on ~~28 Oct 2023~~ and signed on their behalf by:

*Fara Kane*  
.....  
Ms F Kane  
Trustee

*D Stelfox*  
.....  
Mr D Stelfox  
Chairman and Trustee

*Evel Trainor*  
.....  
Ms E Trainor  
Trustee

*Caro-lyne Ferris*  
.....  
Dr C Ferris  
Company Secretary and Trustee

*David Hughes*  
.....  
Mr D Hughes  
Trustee

*Reg J Magowan*  
.....  
Mr R Magowan  
Trustee

*John C. Hewitt*  
.....  
Mr J Hewitt  
Trustee

*JH Porter*  
.....  
Mr J Porter  
Trustee

*R Millar*  
.....  
Mr R Millar  
Treasurer and Trustee

Outdoor Recreation (N. Ireland)  
 (Registration number: NI038105)  
 Charity Balance Sheet as at 31 March 2023

	(as restated)	
	2023	2022
	£	£
<b>Fixed assets</b>		
Tangible assets	2,617	5,147
<b>Current assets</b>		
Stocks	-	1,500
Investments	3	3
Debtors	1,118,337	822,167
Cash at bank and in hand	207,317	274,825
	<u>1,325,657</u>	<u>1,098,495</u>
<b>Creditors: Amounts falling due within one year</b>	<u>(141,155)</u>	<u>(16,076)</u>
<b>Net current assets</b>	<u>1,184,502</u>	<u>1,082,419</u>
<b>Net assets</b>	<u>1,187,119</u>	<u>1,087,566</u>
<b>Restricted income funds</b>		
Restricted funds	48,506	36,840
<b>Unrestricted income funds</b>		
Unrestricted funds	<u>1,138,613</u>	<u>1,050,726</u>
<b>Total funds</b>	<u>1,187,119</u>	<u>1,087,566</u>

The notes on pages 19 to 28 form an integral part of these financial statements.

## Outdoor Recreation (N. Ireland)

### Consolidated Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income		99,553	389,596
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	8	5,216	3,498
Investment income	6	(142)	(141)
		104,627	392,953
<b>Working capital adjustments</b>			
Decrease in stocks	12	1,500	-
Increase in debtors	13	(208,013)	(41,684)
Increase/(decrease) in creditors	15	172,908	(208,135)
Net cash flows from operating activities		71,022	143,134
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	142	141
Purchase of tangible fixed assets	10	(4,555)	(11,742)
Net cash flows from investing activities		(4,413)	(11,601)
Net increase in cash and cash equivalents		66,608	131,534
Cash and cash equivalents at 1 April		581,102	449,568
Cash and cash equivalents at 31 March		647,710	581,102

All of the cash flows are derived from continuing operations during the above two periods.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. The charity is registered as a charity with the Charity Commission of Northern Ireland.

The Charity number is XR 32792.

The Company number is NI038105.

The address of its registered office is:

The Stableyard  
Barnett's Demesne  
Malone Road  
Belfast  
BT9 5PB

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### **Basis of preparation**

Outdoor Recreation (N Ireland) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2023.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The results of subsidiaries acquired or disposed of during the period are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

#### **Presentational currency and level of rounding**

The presentational currency is £ sterling and the level of rounding is to the nearest £.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably;
- legacy income is recognised when receipt is probable and entitlement is established;
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers; and
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods;
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities; and
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	10% straight line
Equipment	20% straight line

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

#### Pensions

The Charity participates in the Local Government Pension Scheme for Northern Ireland which is administered by the N I Local Government Officers' Superannuation Committee. The scheme is an unfunded multi-employer defined benefit pension scheme. As the Charity is unable to identify its share of the underlying assets and liabilities, contributions are recognised as an expense in the period in which the related service is provided.

The Local Government Pension Scheme Regulations (Northern Ireland) 2014 provides the legal framework for regular actuarial valuations of the pension scheme to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every three years following the scheme valuation. The scheme actuary is responsible for carrying out scheme valuations and reviews contributions every three years following the scheme valuation. The 31 March 2022 scheme valuation was completed by Aon in March 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2023 to 31 March 2026.

The pension cost charge for the period by the Charity to the scheme amounted to £205,562 (2022: £172,309) based on a rate of 23.2% of pensionable pay.

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Prior year adjustment

In the prior year, restricted funds were overstated by £59,526 and unrestricted funds were understated by £59,526.

There were several misstatements arising from errors in the prior year financial statements of Outdoor Recreation (N. Ireland) Trading Ltd as follows:

- Accruals and administrative expenses were understated by £83,431;
- Accruals were overstated by £105,919 and sales were understated by £105,919;
- Accrued income and sales were understated by £67,557; and
- The VAT liability and administrative expenses were understated by £14,122.

Adjustments to correct the above errors have been made to the comparative financial information.

#### 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Grants from companies	-	33,000	33,000	-
	-	33,000	33,000	-

#### 4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Non-charitable trading	398,861	-	398,861	911,029
Income from subsidiary	695,063	-	695,063	810,109
	1,093,924	-	1,093,924	1,721,138

#### 5 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Communication & Training	-	352,317	352,317	122,926
Feasibility, Planning & Development	-	112,422	112,422	131,887
Marketing	-	190,726	190,726	96,223
Participation	-	93,679	93,679	120,372
	-	749,144	749,144	471,408

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Investment income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Bank interest receivable	142	-	142	141
	<u>142</u>	<u>-</u>	<u>142</u>	<u>141</u>

#### 7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Communication & Training	-	319,293	319,293	125,870
Feasibility, Planning & Development	-	91,303	91,303	98,758
Marketing	-	174,488	174,488	89,008
Participation	-	19,901	19,901	119,277
Support Costs	490,664	165,493	656,157	799,502
	<u>490,664</u>	<u>770,478</u>	<u>1,261,142</u>	<u>1,232,415</u>

#### 8 Other expenditure

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Administrative salaries	71,417	-	71,417	41,058
Administrative travel	8,158	-	8,158	1,003
Office costs	-	-	-	45,728
Sundry	-	-	-	1,587
Audit fees	5,000	-	5,000	3,960
Legal and professional fees	85,200	-	82,150	867
Bank charges	849	-	849	259
Depreciation	2,530	-	2,530	2,530
Expenditure by subsidiary	342,361	-	342,361	473,684
	<u>515,515</u>	<u>-</u>	<u>515,515</u>	<u>570,676</u>

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Salaries and wages	976,354	778,888
	976,354	778,888

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Average number of staff during year	22	20
	22	20

One employee received employee benefits of more than £60,000 during the year (2022: 1).

The Charity trustees were not paid or received any other benefits from employment with the Charity or its subsidiary in the year neither were they reimbursed expenses during the year with the exception of Caro-Lynne Ferris whose post as Company Secretary of Outdoor Recreation (N. Ireland) is paid. No Charity trustee received payment for professional or other services supplied to the Charity. The key management personnel of the parent Charity comprise the Executive Director and Operations Director. The total employee benefits of the key management personnel of the Charity were £155,813 (2022: £144,725).

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	156,349	98,506	254,855
Additions	-	4,555	4,555
At 31 March 2023	156,349	103,061	259,410
<b>Depreciation</b>			
At 1 April 2022	156,349	82,585	238,934
Charge for the year	-	5,216	5,216
At 31 March 2023	156,349	87,801	244,150
<b>Net book value</b>			
At 31 March 2023	-	15,260	15,260
At 31 March 2022	-	15,921	15,921

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Stock

	2023 £	2022 £
Raw materials and consumables	-	1,500

#### 13 Debtors

	2023 £	2022 £
Trade debtors	355,675	172,427
Prepayments and accrued income	462,712	340,042
Other debtors	8,015	105,920
	<u>826,402</u>	<u>618,389</u>

#### 14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>647,710</u>	<u>581,102</u>

#### 15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	71,579	-
Other creditors	127,230	28,439
Accruals and deferred income	103,444	100,907
	<u>302,253</u>	<u>129,346</u>

## Outdoor Recreation (N. Ireland)

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>			
General	1,050,726	87,887	1,138,613
<b>Restricted funds</b>	36,840	11,666	48,506
<b>Total funds</b>	1,087,566	99,553	1,187,119
	Balance at 1 April 2021 £	Incoming resources £	(as restated) Balance at 31 March 2022 £
<b>Unrestricted funds</b>			
General	601,604	449,122	1,050,726
<b>Restricted funds</b>	96,366	(59,526)	36,840
<b>Total funds</b>	697,970	389,596	1,087,566

#### 17 Related party transactions

In 2023 the following transactions took place between Outdoor Recreation (N. Ireland) and its wholly owned subsidiary Outdoor Recreation (N. Ireland) Trading Ltd:

The transfer under gift aid of the trading profits of Outdoor Recreation (N. Ireland) Trading Ltd to Outdoor Recreation (N. Ireland) of £352,702 (2022: £336,425) of which £352,702 was outstanding as at 31 March 2023 (2022: £336,425).

**OUTSCAPE**

Northern Ireland - Charity number 102802

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# Annual report

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## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the consolidated financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

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

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of management committee**

The directors of the company are also charity trustees. The directors are elected to serve for an initial three year period. The directors give their time voluntarily and receive only out of pocket expenses from the company with the exception of Caro-Lynne Ferris whose post as Company Secretary of Outdoor Recreation (N. Ireland) is paid.

#### **Risk management**

The directors have conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff volunteers, clients and visitors to the centre. These procedures are reviewed to ensure that they continue to meet the needs of the charity.

#### **Organisational structure**

A scheme of delegation is in place and the day to day responsibility for the provision of services rests with the company secretary and the administrative team.

Outdoor Recreation NI commissioned a consultant to carry out an exercise with one overarching objective, to ensure its structures, and people processes are not only fit for purpose today, but more importantly are ready and prepared for the organisations ongoing success and growth. This project, named 'Fit for the Future' comprised a set of activities to examine and explore three key organisational strands, namely:

##### *Strand A: Structure*

A review regarding the effectiveness of the current organisation structure, to ensure it is positioned to deliver on both current and emerging business priorities.

##### *Strand B: Remuneration*

A review on the adequacy of ORNI's staff remuneration package, to ensure it is in line with current responsibilities and comparable sector rate.

##### *Strand C: Culture*

A review on the ORNI workplace culture, to develop further the ORNI employer brand and ensure it continues to be a great place to work.

Focusing specifically on Strand A, a new organisation structure was put in place in September 2022 to:

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

- Enable the organisation to retain its position as market leader, by giving time and resource to stakeholder engagement, strategic development and research;
- Be fully aligned and resourced against its strategic priorities;
- Provide a structure that enables the right balance and definition between Project Management and Line Management;
- Have a senior management structure that is fully supported to deliver team management, programme management, project mentorship, organisational leadership, and business development responsibilities;
- Have a project delivery team structure that allows projects to be allocated based on a set of defined criteria to include current skills and specialisms, but also personal and career development opportunities; and
- Ensure a fully resourced 'business support' presence, covering all matters that enable optimum functioning of the internal organisation to include Finance, HR, IT, Facilities, Procurement.

Tangibly, this established four new teams, Strategic Projects, Place Shaping, Communications and Training and Business Support.

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ms F Kane (appointed 9 December 2022)
	Mr D Stelfox
	Ms E Trainor (appointed 9 December 2022)
	Dr C Ferris
	Mr D Hughes (appointed 9 December 2022)
	Mr R Magowan
	Mr J Hewitt (appointed 9 December 2022)
	Mr B Murphy (resigned 9 December 2022)
	Mr J Porter
	Mr R Millar
Chairman:	Mr D Stelfox
Secretary:	Dr C Ferris
Treasurer:	Mr R Millar

# Outdoor Recreation (N. Ireland)

## Trustees Report for the Year Ended 31 March 2023

### Objectives and activities

#### 1. CHAMPIONING THE OUTDOORS

##### Strategic aim:

There is increased awareness of the benefits that outdoor recreation brings to individuals, communities and Northern Ireland as a whole and increased focus on the importance of outdoor recreation within policy and practice at both national and local levels.

##### Achievements

Key achievements for the year are summarised as follows:

- Engaged in regular meetings with EMFG, NIEA, eNGO Sector;
- Attended All Party Working Group on Cycling, DoH Obesity Group, Women in Sport, Belfast Healthy Cities;
- Two formal partnership agreements imminent - SLA with the Outdoor Partnership relating to the provision of financial administration services for the Opening Doors to the Outdoors UK Programme and UK Trails Project led by Developing Mountain Biking in Scotland;
- Acted in an advisory role, provided support and offered advice to numerous organisations on a wide range of subjects e.g access, trail signage, trail infrastructure, MTB signage etc;
- Deep dive analysis done of POMNI- (People in the Outdoors Monitor for NI) research - including impact of deprivation on outdoor recreation participation, rural/urban disparity in greenspace access and people with a disability and outdoor recreation participation. Individual Council factsheets prepared;
- Greenspace Mapping project complete - delivering an authoritative online map of all publicly accessible greenspace and off-road trails in Northern Ireland; and
- Acted as Secretariat to the National Outdoor Recreation Forum (NORF). Met once during the year.

#### 2. DELIVERING TRAINING AND SHARING BEST PRACTICE

##### Strategic aim:

The outdoor recreation sector is better equipped to plan, deliver, manage and promote outdoor recreation initiatives to a high standard. There is an increasing focus on innovative, sustainable and participant-led approaches to outdoor recreation.

##### Achievements

Key achievements for the year are summarised as follows:

- Acted as the Secretariat to the UK and Ireland Outdoor Recreation Network (ORN);
- Acted as the Secretariat to the UK and Ireland Visitor Safety Group (VSG);
- Outdoor Recreation HUB Established <http://www.outdoorrecreationni.com/hub/blogs/>; 20 news/blogs published, 6 e-zines distributed. Regular LinkedIn and Twitter Updates;
- Delivered 2 webinars and 1 conference: Social Prescribing Evaluation Toolkit, Cave Hill Natural MTB Case Study Walk and Talk, ORNI Conference 2023 - 100+ in attendance;

## **Outdoor Recreation (N. Ireland)**

### **Trustees Report for the Year Ended 31 March 2023**

- Outdoor Event Steering Group expanded and seminar organised for spring 2023; and
- Review on-going of Principles and Standards for Trail Development.

### **3. PLANNING AND DEVELOPING QUALITY EXPERIENCES**

#### **Strategic aim:**

A wide range of high quality, sustainable and participant focused outdoor recreation experiences allowing people to connect and engage with nature are in place across Northern Ireland.

#### **Achievements**

Key achievements for the year are summarised as follows:

#### **Completed**

- Castle Caldwell Development Plan - FODC;
- Ring of Gullion Way Scoping Study- NMDDC;
- Cave Hill MTB Trail Pilot - BCC;
- Angling Development Report and Action Plan for the Erne System - FODC;
- Trail prescriptions for 8 trails in Binevenagh, Ballycarton, Grange and Downhill area - Binevenagh LPS;
- Maghera (Mullagh Road) Local Hub Masterplan - MUDC;
- National Outdoor Recreation Strategy for Ireland - support services - CnT;
- Beara Breifne Way Technical Trail Audit - FI;
- Roscommon Outdoor Recreation Strategy - Roscommon County Council;
- Ballina - Enniscrone Recreational Trail Feasibility Study - Mayo CoCo;
- Donegal Outdoor Recreation Strategy - Donegal County Council;
- Peatlands Eco Tourism phase 2 and phase 3- FI;
- Glenmona House Cushendun - NT;
- Inclusive Beach Access Study - NMDDC;
- Newcastle Harbour Open Water Swimming Review - NMDDC;
- Mourne Strategic Framework - Mourne Partnership;
- Blueways Vision and Action Plan - Blueways Partnership led by Sport Ireland;
- Mourne Park Visitor Experience Plan - Woodland Trust; and
- Glas-na-braden Visitor Experience Plan - Woodland Trust.

#### **On-going**

- Strangford Lough Blueway Feasibility Study - ANDBC;
- Feasibility Study for the development of a multi-use trails in NMDDC - DAERA;
- Silent Valley Masterplan - NI Water;
- Masterplans for Woodburn Forest, Portglenone Forest and Glenarm Forest;
- Camlough Mountain Masterplan -NMDDC;

## **Outdoor Recreation (N. Ireland)**

### **Trustees Report for the Year Ended 31 March 2023**

- Camlough Mountain Masterplan -NMDDC;
- Ring of Gullion Visitor Management Plan - NMDDC;
- Slieve Beagh Feasibility Study - FODC, Cavan CC Monaghan CC; and
- Mote Park Development Project - Roscommon CoCo.

#### **Community Trails**

- Feasibility studies complete for 2 community trails - Bright GAC, Teconnaught GAC (NMDDC) with work progressing on a further 2 - Inch Abbey and Tipperary Wood;
- Feasibility study complete for Saul to Lough Money (SportNI); and
- Feasibility studies complete for community trails in Lisnagarvey Hockey Club, Clogher Valley, Larne, Ballyclare and Ballymena RFCs.

#### **Water-Based Recreation**

- Arney River Canoe Trail - complete.

#### **Other**

- Faughan Valley Sculpture Trail -trails and car park complete - final sculptures to be installed.

#### **Research**

- Participation figures gathered on a quarterly basis for Castleward, Divis, Gosford and the Community Trails in; Cloghey, Tobar Mhuire, Bunkers Hill, Saul GAC, Ballynahinch Rugby Club, Drumkeeragh Forest, Tievenadarragh Forest, Corry Wood, Seaforde Plantations, Carnagh Forest, Slan's Graveyard and Darkley Forest;
- Impact survey (Social Return on Investment) of one Community Trails (Arney) completed; and
- Social Value Assessment - Divis and Black Mountain complete.

## **4. INCREASING AWARENESS**

#### **Strategic aim:**

A consistently high level of accurate information on outdoor recreation is widely available, leading to an increase awareness of outdoor recreation opportunities by both the local population and visitors to Northern Ireland.

#### **Achievements**

Key achievements for the year are summarised as follows:

- Phase 2 of OutmoreNI.com on-going;
- Phase 1 of 'Get Out More' marketing campaign complete - phase 2 on-going. Phase 1 secured 66k+ video views, established 6k+ social media followers, generated 39k+ website visits and over 20 media articles;
- Work on-going to make keep WalkNI, CanoeNI, MountainbikeNI, OutdoorNI up to date and consumer friendly;

## **Outdoor Recreation (N. Ireland)**

### **Trustees Report for the Year Ended 31 March 2023**

- 12 Environmental messages posted on WalkNI through a combination of e-newsletter features, news articles and social media posts;
- E-news distributed to 375 underrepresented groups twice in the year;
- Responsible Use of the Outdoors Marketing campaign - complete - evaluation showed 100k video views, 425k reached on social media, 408k website visits, 71 newspaper articles, 2 radio interview and 1 TV piece;
- New Ulster Way website - complete;
- C.460,000 unique visitors to the websites WalkNI, MountainbikeNI, CanoeNI and OutmoreNI;
- C. 36,000k followers of WalkNI through social media channels of Facebook, Instagram and twitter;
- C.31,000k followers of MountainbikeNI through social media channels of Facebook, Instagram and twitter;
- Right Side of Outside Campaign - Phase 2 delivered to reiterate key messages to encourage responsible use of the outdoors. Campaign secured 25+ media articles, generated 39k+ website visits and reached over 200k people on social media;
- Get Wet - 11 water sport clubs offered 15 events and participation programmes; and
- Get Wet Stay Safe - 612 people attended courses between June and September. SUP most popular activity.

#### **5. WIDENING, INCREASING AND SUSTAINING PARTICIPATION**

##### **Strategic aim:**

The number of people participating in outdoor recreation in NI continues to rise.

##### **Achievements**

Key achievements for the year are summarised as follows:

- Peace + funding programme opened in March - work on-going on preparing a concept note.

## **Outdoor Recreation (N. Ireland)**

### **Trustees Report for the Year Ended 31 March 2023**

#### **Financial review**

The Charity has generated a positive financial outcome for the year with a net increase in funds of £99,553 (2022: £389,596) as a result of total income for the year of £1,876,210 (2022: £2,192,687) and total expenditure for the year of £1,776,657 (2022: £1,803,091).

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Outdoor Recreation (N. Ireland) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### **Reappointment of auditor**

The auditors RBCA Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

## Outdoor Recreation (N. Ireland)

### Trustees Report for the Year Ended 31 March 2023

The annual report was approved by the trustees of the charity on <sup>26 Oct 2023</sup>..... and signed on its behalf by:

*Lara Kane*

.....  
Ms F Kane  
Trustee

*D Stelfox*

.....  
Mr D Stelfox  
Chairman and Trustee

*Edel Trainor*

.....  
MS E TRAINOR  
Trustee

*Caro-lyne Ferris*

.....  
Dr C Ferris  
Company Secretary and Trustee

*David Hughes*

.....  
Mr D Hughes  
Trustee

*Reg J Magowan*

.....  
Mr R Magowan  
Trustee

*John C. Hewitt*

.....  
Mr J Hewitt  
Trustee

*J Porter*

.....  
Mr J Porter  
Trustee

*R Millar*

.....  
MR R MILLAR  
Treasurer and Trustee

**OUTSCAPE**

Northern Ireland - Charity number 102802

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# Annual return

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## **Outdoor Recreation (N. Ireland)**

### **Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2023**

#### **Opinion**

We have audited the financial statements of Outdoor Recreation (N. Ireland) (the 'charity') for the year ended 31 March 2023, which comprise the Consolidated Statement of Financial Activities, Statement of Financial Activities for the Charity Alone, Consolidated Balance Sheet, Charity Balance Sheet, Consolidated Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Outdoor Recreation (N. Ireland)**

### **Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2023**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Outdoor Recreation (N. Ireland)

### Independent Auditor's Report to the Members of Outdoor Recreation (N. Ireland) for the Year Ended 31 March 2023

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Trustees and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Trustees.
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Ross Boyd*

.....  
Ross Boyd (Senior Statutory Auditor)  
For and on behalf of RBCA Limited, Statutory Auditor

Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

Date: 17 Nov 2023 .....