



Ireland  
**Leave No Trace**

# **ANNUAL REPORT 2019**

**THE OUTDOORS IS YOURS – PROTECT IT**



**YOU MAKE A DIFFERENCE!**

**LEAVE NO TRACE IRELAND PROMOTES AND INSPIRES  
RESPONSIBLE OUTDOOR RECREATION THROUGH  
EDUCATION, RESEARCH AND PARTNERSHIPS**

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# COMPANY INFORMATION 2020

**Charity Number** 20657

**Company Number** 465628

**Chair** Paddy Doherty

**Secretary** Emma Fortune

**Treasurer** John Boyle

**Directors** Aileen Galvin  
Gavin Beetlestone  
Fiona Hannon  
Pat Neville  
Roisin O'Hara  
Ben Wood  
Michelle Carey  
Myles Kelly – retired  
Conor McKeon – retired

## **Subgroups of the Board**

### **Corporate Governance**

Fiona Hannon (Chair), Paddy Doherty, John Boyle,  
Emma Fortune, Michelle Carey

### **Communications and Engagement**

Aileen Galvin (Chair), Fiona Hannon, Roisin O'Hara, Ben Wood

### **Education and Research**

Gavin Beetlestone (Chair), Pat Neville,  
Eithne Larkin, Rachel Shawe, Pauline Jordan, Richard Thorn

**CEO** Maura Kiely

**Staff** Eithne Larkin, Rachel Shawe

**Auditors** Pearce O'Malley & Co  
Chartered Accountants & Statutory Audit Firm  
Chapel Street, Castlebar, Co. Mayo

**Accountants** David O'Sullivan & Co, Altamont Street  
Westport, Co. Mayo

**Bank** Permanent TSB, 70 Grafton Street, Dublin 2

**Solicitors** Clark Hill Solicitors, 4th Floor, 8-34 Percy Place, Dublin 4

**Business Address** Leave No Trace Ireland  
Castlebar Street, Westport, Co. Mayo F28 KD63

**Registered Address** Sport Ireland,  
The Courtyard, Sport Ireland National Sports Campus  
Snugborough Rd, Blanchardstown, Dublin, D15 PN0N

# LEAVE NO TRACE IRELAND TEAM 2019

## **Marine Explorers Team**

David Horkan  
Atalya Peritz  
Bren Whelan  
Conor Ryan  
Aengus Kennedy  
Gavin Beetlestone

## **River Explorers Team**

Amanda Egan

## **Tidy Towns Programme**

Karina Dingerkus

## **LAWCO/Streamscapes Pilot Programme**

Jessica Mason  
Georgia McMillian

## **Research Team**

Noel Doyle  
Maura Kiely  
Sophie Price  
Richard Thorn

## **Waterways Ireland Blueway Brainwaves Programme**

Sophie Price  
Gavin Beetlestone

## **Advanced Trainer Course**

Aodhnait Carroll  
Ben Lawhon

## **Trainer Courses**

Mark O'Connor  
Aodhnait Carroll  
Pauline Jordan  
Martina Killian  
Darach O'Murchu  
Sinead Pollack  
Stephen Millar  
Padraic Creedon  
Georgia McMillian  
Una Donoghue  
Ged Dowling

## **Leave No Trace Events**

Daithi Lavelle  
Noel Doyle  
Ellie Berry  
Georgia Mc Millian  
Maire Shanahan  
Sorsha Kennedy  
Rachel Shawe

## **Leave No Trace Champions Team**

Nadia Benito  
Eoin McMahan  
Ciara O'Halloran  
Sorsha Kennedy  
Barry Dillon  
Gavin Beetlestone  
Georgia Mc Millian  
Daithi Lavelle

## **Corporate Volunteering Team**

Maire Shanahan  
Daithi Lavelle  
Gavin Beetlestone  
Ellie Berry  
Nadia Benito  
Martina Kilian  
Eoin Mc Mahon  
Eithne Larkin

## **Leave No Trace Donegal Team**

Rachel Hart  
Jayne Woodrow  
Chris Scott  
Ethan Loughrey  
Ursula McPherson  
Ged Dowling  
Georgia McMillian

## **Certified Awareness Courses**

Mark O'Connor  
Aodhnait Carroll  
Martina Killian  
Darach O'Murchu  
Maire Shanahan  
Gavin Beetlestone  
Daithi Lavelle  
Sinead Pollack  
Stephen Millar  
Padraic Creedon  
Georgia McMillian  
Ged Dowling  
Liam Calnan  
Michael Coughlan  
Alan Fairweather  
Caris McKnight  
Enda Prendergast  
Lorcan McDonnell  
Katy O'Connor  
Anna O'Toole

# CHAIRPERSON'S STATEMENT

## MESSAGE FROM PADDY DOHERTY CHAIRPERSON, LEAVE NO TRACE IRELAND



On behalf of the Board of Directors, it gives me great pleasure to present this Chairperson's statement and the Leave No Trace Ireland Annual Report 2019. Since its establishment, Leave No Trace Ireland has focused on the delivery of its mission to promote and inspire responsible outdoor recreation through education, research, and partnerships across the whole of Ireland.

I am very proud of the achievements of Leave No Trace Ireland in 2019. We continue to address the negative environmental impacts associated with the increased use of the outdoors through recreational activities. Our tailored environmental educational programmes for the public, schools, communities, and corporate businesses are underpinned by evidence-based research, that encompasses multiple facets of outdoor activities and environments targeting long-term behavioural change.

In 2019 we experienced our biggest year to date with growth of over 36%. We saw an increase in not only the number, but the range of organisations delivering the Leave No Trace message across Ireland, in particular, more community and corporate groups. We achieved significant milestones in 2019 including the development of a new website, opening of a new office and Leave No Trace Ireland nominated for several national awards for good governance. In addition to significant growth, Leave No Trace Ireland achieved full compliance with the Charities' Governance Code and the Charities' Statement of Recommended Practice (SORP) which has full commitment from the Board and staff. All the 2019 successes are built on the professionalism, dedication and commitment of the staff, trainers, Board of Directors and supporters that make up the Leave No Trace Ireland team, of which the Board and I are very proud of. A heartfelt thanks to our outgoing Chairperson, Myles Kelly, and Director Conor McKeon, for their hard work and dedication over the past 6 years.

Leave No Trace Ireland is facing increasing interest and demands to deliver a nationwide programme. The organisation has done extremely well in 2019 to grow its current funding, however, looking ahead, Leave No Trace will need to significantly increase core funding in order to deliver an accessible, effective national framework easily utilised by multiple stakeholders across the island of Ireland. With the energy and passion of all those who make up the Leave No Trace team I am confident we can succeed.

Finally, a personal thank you to our dedicated staff, our supporters and the many members who make this all possible. Our Board and Subgroup members give their time and expertise to help guide what we do in line with our Strategic Plan. It is a privilege to work with so many gifted and committed people. I also wish to thank the funders for their continued support of Leave No Trace Ireland. Without their interest, belief, and commitment to Leave No Trace Ireland, the organisation would simply be unable to deliver for outdoor recreation.

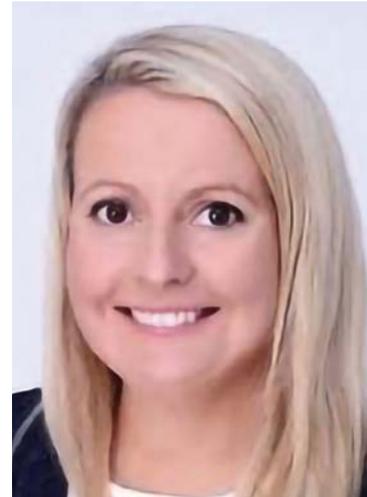
*Paddy Doherty*

**Paddy Doherty**

*Chairperson, Leave No Trace Ireland*

# CEO REPORT

## MESSAGE FROM MAURA KIELY CEO, LEAVE NO TRACE IRELAND



Spending time outdoors contributes to our lives in many positive ways. It brings us closer to wildlife and nature, improves physical and mental health, provides active citizenship in communities as well as offering education and lifelong learning opportunities.

The increased popularity of outdoor recreation poses a threat to some of Ireland's most sensitive habitats but managing the increase in demand effectively will mitigate such risk. The growth of the Leave No Trace programme in Ireland increases public awareness of responsible outdoor recreation, creating opportunities for environmental education, raising awareness of our unique natural heritage and the duty for its continued protection and enhancement.

2019 was a year of positive growth for Leave No Trace Ireland. More education, training, research and events were achieved than any year since the foundation of the organisation. In September 2019, we made a historic move forward with the opening of a new Headquarters in Westport, Co. Mayo. We also published a new "Impact Report" illustrating the activity of the organisation and the positive impact outdoor behavioural change can have on the natural environment.

In addition to the increase in numbers of training activities achieved, there was a significant increase in the number of new core members who joined including, Inland Fisheries Ireland, The Irish Environmental Network and The National Parks and Wildlife Service. We wish to thank all members who support our programme and, thank core members for their continued financial commitment. Core member agreements are developed by deciding a set of bespoke actions at annual meetings which include training, communications, research, signage or events. Our experience is that core membership is of huge benefit to agencies in delivering strategic objectives for corporate programmes, support to staff and customers. I was delighted to meet Comhairle Na Tuaithe members recently who re-adopted Leave No Trace Ireland as the national programme for responsible outdoor recreation. I extend a special thank you to all 2019 core members who are listed below;

- The Minister and government officials from The Department of Community and Rural Development
- Minister and government officials from the Department of Culture, Heritage and the Gaeltacht, and the National Parks and Wildlife Service
- Coillte
- Failte Ireland
- Waterways Ireland
- Office of Public Works
- Inland Fisheries Ireland
- The Irish Environmental Network
- Sport Ireland

We have continued to invest and innovate to grow our range of education and training services and supports. These are tested, evaluated, and proven to make a real meaningful difference through long-term behavioural change in Ireland. Highlights from the 2019 education and training programme include:

- 800+ Leave No Trace qualified Trainers all of whom are central to the success of the programme
- 100+ new people certified as new Leave No Trace Trainers
- 11 new Advanced Trainers
- Opening of new Leave No Trace Ireland Headquarters in Westport, Co. Mayo
- New Website and online platform to promote responsible outdoor recreation
- Shortlisted for two national Good Governance Awards and a Charity Impact Award 2019
- Delivery of the Inaugural Leave No Trace Tidy Towns Award (under special categories)
- Recruitment of 3 new core members including Inland Fisheries Ireland, the National Parks and Wildlife Service and the Irish Environmental Network
- Compliance with the Charities Governance Code and SORP
- Over €100,000 of LEADER funding granted for a custom Leave No Trace educational programme in Donegal and Mayo involving skills and ethics for mountain biking, trail and hill walking, adventure races and festivals, communities and water sports activities
- Launch of a new Leave No Trace Biodiversity Toolkit for Community Groups

Much work has been completed by us in recent years ensuring proper governance procedures are in place at every level within Leave No Trace Ireland. The appointment of the Charities Regulator has been a welcome development, as the entire sector is now underpinned by the requirement for appropriate governance and accountability. Ensuring we adhere to proper governance, transparency and accountability in all we do has been a priority for us, even as we currently battle the significant challenge of a global pandemic. Good governance has laid a solid foundation for our fundraising in winning the trust of our members and the public. In 2019 we achieved full compliance with the Charities Governance Code and SORP. With financial growth of over 36%, we are also pleased to increase the organisation's financial reserves with a year-end surplus. This allows us to continue to build reserves appropriate for the organisation's size, in line with best practice for charities.

Our ambition for the future is to deliver an accessible, effective national framework easily utilised by all recreation stakeholders across the island of Ireland. For this reason, further investment via core funding is required, not only to maintain existing facilities, but to establish new world class recreation facilities that will provide benefits in terms of health and well-being but also work in balance and harmony with nature. As we reflect on our achievements of the year we can be proud of the progress we have made towards delivering our Vision for 2021 and this is a testament to all involved in Leave No Trace Ireland – Directors, Members, Trainers, Volunteers, staff and all who support us.

*Maura Kiely*

**Maura Kiely**

*CEO, Leave No Trace Ireland*



# ABOUT LEAVE NO TRACE IRELAND

Leave No Trace is an environmental education programme designed to promote and inspire responsible outdoor recreation through education, research, and partnerships. As increasing numbers of people seek the beauty and exhilaration of the outdoors, the collective mark on the environment and its natural processes increases. Litter, water pollution, disturbance of vegetation, wildlife, livestock, and other people are all indicators of the need to develop a national ethic that protects both natural and cultural heritage. Techniques designed to minimise the environmental and social impacts in these areas are incorporated in and promoted by the national Leave No Trace Ireland education programme through the Seven Principles of Leave No Trace.



# OUR STORY

In the 1990s no national Countryside Code existed in Ireland. While there were various forms of different countryside codes developed, it was agreed that stakeholders needed to work together to create a nationwide outdoor code in the Republic and Northern Ireland. Comhairle na Tuaithe includes stakeholders from farming organisations, recreational users of the countryside and state bodies with a responsibility or interest in the countryside. The Department of Rural and Community Development, who are core members of Leave No Trace Ireland, are secretariat for Comhairle na Tuaithe.

Access and poor behaviour in the outdoors was an ongoing issue for private landowners, state landholders, recreational users, and tourists. Comhairle na Tuaithe was set up in February 2004 to look at the following issues:

- Access to the countryside
- Developing a countryside code
- Developing a countryside recreation strategy

Comhairle na Tuaithe identified and agreed nationwide outdoor ethics for access to the countryside to help prevent conflict and serve a variety of needs and responsibilities. All stakeholders agreed the use of the internationally recognised Leave No Trace initiative was the best method to develop the features necessary for a countryside code in Ireland. In early 2004, an ad-hoc committee was founded to progress the idea of establishing Leave No Trace in Ireland. The committee consisted of the Countryside Access and Activities Network (NI), Duke of Edinburgh Award Scheme (NI), Coillte, National Parks and Wildlife Service, Forest Service (RoI), Heritage Board, Irish Uplands Forum, Mountaineering Board of Ireland, Mountain Meitheal and Scouting Ireland. It was agreed that the Leave No Trace message was the most relevant to the Irish context. The ethos of Leave No Trace was favoured by all stakeholders in Ireland because of its educational approach to consistently put the educational message and skills before outdoor users to inspire behavioural change rather than a set of rules.

The Leave No Trace skills and ethics were also considered most appropriate as they can be customised into a relevant programme to promote responsible outdoor recreation in Ireland's uplands and lowlands, in urban parks, on lakes and rivers or in local neighbourhoods. In September 2008, 'Leave No Trace Ireland' was officially launched and in 2013 the organisation was granted charitable status. Today, Leave No Trace has its own office in Westport, Co. Mayo with three full-time employees and over twenty-five part-time contract educators and researchers who deliver training, research, and education across the island of Ireland.

In 2019, Leave No Trace officially partnered with the United Nations Sustainable Development Goals. We also joined the Northern Ireland Outdoor Recreation Forum and are now active members of the network. Leave No Trace is also referenced in the Northern Ireland Outdoor Recreation Plan as the code of outdoor ethics. In February 2020, Leave No Trace Ireland presented to Comhairle Na Tuaithe and was formally re-adopted as the national code of ethics for responsible outdoor recreation.

# WHY LEAVE NO TRACE?

Recent research highlights that with an increase in outdoor recreation, there is an increase in social and environmental impacts on the environment. With millions of people now taking trips into the outdoors in the Irish countryside every year, people are causing impacts to the environment and these cumulative impacts are adding up. Public education and awareness of minimal impact skills through the Leave No Trace skills and ethics programme can prevent considerable damage in the future. Educated local communities and citizens can minimise their day-to-day impacts. Visitors can learn to reduce their cumulative impacts so as not to diminish the integrity of the local cultural and natural heritage.

Leave No Trace Ireland teaches people of all ages how to enjoy the outdoors responsibly and is the most widely accepted outdoor ethics programme used in Ireland. At the heart of Leave No Trace are seven Principles for reducing the damage caused by outdoor activities. Through education, research and outreach, Leave No Trace Ireland ensures the long-term health of our countryside. The education and training programmes up-skill outdoor users and inspire personal responsibility. Leave No Trace Ireland training is delivered across three tiers including Leave No Trace Awareness Courses, Trainer Courses, and Advanced Trainer Courses.

The Leave No Trace message has been adopted by many organisations from government departments, state agencies, national governing bodies of sport, education and training organisations and a range of tourism businesses. It is this broad adoption and promotion that gives the message its strength, together with the fact that the principles are all positive in nature and based on sound science. Membership and training requests to join Leave No Trace Ireland continue to grow year on year. That is why your support is so essential today. Your continued generosity ensures that more Leave No Trace programmes are on the ground in your community now and in the future. Thank you!





# DIRECTORS REPORT

The Directors present their Annual Report and audited financial statements of Leave No Trace Ireland for the year ended 31st December 2019.

Leave No Trace Ireland is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and comply with the Charities Statement of Recommended Practice or SORP and the Governance Code.

The content of the Director's Report is set out under the following headings:

- 1. SUMMARY OF THE ORGANISATION'S PURPOSE AND ACTIVITIES**
- 2. FINANCIAL REVIEW**
- 3. STRUCTURE, GOVERNANCE, AND MANAGEMENT**
- 4. REFERENCE AND ADMINISTRATIVE DETAILS**



# 1. SUMMARY OF THE ORGANISATION'S PURPOSE AND ACTIVITIES

Leave No Trace Ireland is a company limited by guarantee, and not having share capital incorporated in the Republic of Ireland under the Companies Act 2014. The company does not have share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one euro. Leave No Trace Ireland is a Registered Charity (20082178) and in 2019 complied with its obligations to submit annual returns on its core activities to the Charities Regulator.

## OBJECTIVE

The company was set up under a Memorandum of Understanding and Articles of Association which established the objects and powers of the charitable company and is governed by its constitution and is managed by a Board of Directors. The objective for which Leave No Trace Ireland exist are as follows:

To benefit the community in Ireland by promoting responsible, sustainable and ethical use of the countryside, mountains, lakes, forests, seas and the natural environment of Ireland and, through the delivery, development, design and funding of educational programmes, to increase public awareness and to foster a greater understanding and appreciation of environmental sustainability and the environmental and ecological benefits of protecting the natural environment and of adopting responsible, sustainable and ethical values, practices and behaviour in those engaged in the pursuit of individual and group outdoor activities, recreation and pursuits.

Leave No Trace Ireland's activities are based on the objects as defined within its governing document and are further expanded and developed within its Strategic Plan, 'The Outdoors is Yours, Protect it! 2016-2021'. The current strategic plan sets out the following priorities:

## MISSION

To promote and inspire responsible, outdoor recreation through education, research, and partnerships throughout the island of Ireland.

## VISION

That outdoor recreation across the island of Ireland takes place in harmony and in balance with nature and that all recreational users' value and support efforts to protect Ireland's natural environment.

# VALUES

Leave No Trace Ireland is a values-based organisation. The core set of values that guide all aspects of Leave No Trace Ireland's work are:

- **ETHICAL DECISION MAKING**

We believe in the value of research to inform ethical, evidence-based, responsible decision making.

- **EDUCATION AS EMPOWERMENT**

We believe in the importance of enjoyable, stimulating education and skills development as a way of empowering people to make good choices, encouraging them to connect with nature and taking personal responsibility for the health and well-being of our planet.

- **RESPECT FOR OUR ENVIRONMENT**

We respect that while people may hold different views on how to protect our environment, we all work towards a common goal of respect and love for that environment. We believe that Ireland has fantastic ecosystems and habitats that deserve to be respected in their own right and not just because human beings value them.

- **THE VALUE OF RELATIONSHIPS**

We value the contributions of people and the relationships with our different partners in helping us to achieve our collective goals.

- **EMPOWERMENT OF PEOPLE**

We believe in the transformative power of the outdoors in terms of health, well-being, and social inclusion.

- **INTEGRITY IN ALL WE DO**

We will be open, honest, and transparent and try to be the best we can in everything we do.



# STRATEGIC PLAN 'THE OUTDOORS IS YOURS, PROTECT IT! 2016-2021'

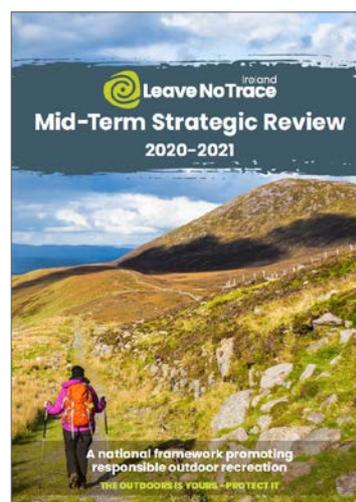
- 1) To provide informed and enjoyable educational programmes on responsible and sustainable outdoor recreation throughout the island of Ireland.
- 2) To undertake, collate and publish research that underpins and informs our education programme which will inform our decision and policy making in outdoor recreation.
- 3) To be the first port of call for statutory and non-government organisations interested in responsible and sustainable outdoor recreation.
- 4) To be financially sustainable, administratively effective and meet relevant codes of good governance for charities on the island of Ireland.
- 5) To provide a range of high-quality services for partners, volunteers, and supporters to facilitate informed and enthusiastic communication of the Leave No Trace message through a robust, self-sustaining, and comprehensive network.



## MID-TERM STRATEGIC REVIEW 2020-2021

As a preparatory measure towards the development of a new strategic plan, a Mid-Term Strategic Review 2020-2021 was carried out to evaluate all the progress and actions from the current strategic plan and prioritise all the strategic objectives for the organisation going forward until 2021. The Mid-Term Strategic Review aims to ensure that Leave No Trace Ireland's Strategic Plan 2016-2021 continues to deliver the vision and objectives across its five strategic areas whilst acknowledging the progress to date, changes in the policy environment, responding to emerging opportunities and agreeing to any adjustment to the Strategy that is needed.

Following the Mid-Term Strategic Review, a new Strategic Plan will be in place from 2021. The Leave No Trace Ireland Board have set up a subcommittee on the Board to oversee the development of the new plan. All members, trainers and stakeholders will be invited to join us in the development of this plan throughout 2020.



# IMPACT REPORT

In 2019 Leave No Trace launched a new Impact Report illustrating the activity of the organisation and the positive impact outdoor behavioural change can have on the natural environment. The Impact Report demonstrates how the generosity of Leave No Trace Ireland's friends and supporters is enabling a national framework promoting responsible outdoor recreation to reach more schools, communities, and businesses than ever before.



## ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Guided and informed by the organisation's Strategic Plan, annual workplans have been developed to direct and focus the work of the organisation. The main objectives for 2019 are outlined below:

- To grow overall core membership
- To grow corporate membership and design a new corporate programme
- To upgrade the organisation's office by opening a new premise, and to establish new information and communication technology to ensure a more efficient, effective, and better-informed organisation
- To grow overall participation in the Leave No Trace Programme and increase diversity of access points
- To improve communications through development of a strategic communications plan and new website
- To uphold quality of programme delivery through improved quality control measures
- To ensure a well-supported, high-functioning panel of Trainers within our programme and ensure they deliver a quality programme, to meet demands and respond to growth
- To establish robust evidence to validate impact and effectiveness
- To increase awareness of Leave No Trace and its value to Irish society with key stakeholders
- To ensure the organisation is financially secure and sustainable
- To align Leave No Trace with best practice policies and procedures at governance, organisation, and operational levels, achieving full compliance with the Charities Governance Code and all relevant legislation.

2019 was the third year in our current strategic phase 2016 - 2021. All the organisation's work is guided by five strategic priorities.

# STRATEGIC PRIORITY

## 1. EDUCATION

**TO PROVIDE INFORMED AND ENJOYABLE EDUCATIONAL PROGRAMMES ON RESPONSIBLE AND SUSTAINABLE OUTDOOR RECREATION THROUGHOUT THE ISLAND OF IRELAND**

### 11 NEW ADVANCED TRAINERS QUALIFIED IN 2019

In March 2019, Leave No Trace Ireland and Education Director, Ben Lawhon of Leave No Trace USA, delivered an Advanced Trainer course in Lough Lannagh, Co. Mayo. The five-day Advanced Trainer Course is the highest level of training with Leave No Trace Ireland. The course commenced with indoor classroom sessions and was followed by an overnight expedition to Wild Nephin, Ballycroy National Park and Old Head Beach in Louisburgh, Co. Mayo.



The course allowed participants to put their new skills into practice on the multi-day, backpacking expedition in stunning and remote natural environments. The 11 participants came from all over Ireland, from a variety of backgrounds including tour guiding, Dark Skies initiatives, primary and secondary school education, ecology, earth and ocean science, outdoor education, social care and mindfulness. This diversity has given us a pool of highly qualified Advanced Trainers. We are now working with many of the new Advanced Trainers on custom training projects, technical advisory services, and delivery of Trainer Courses.

### OVER 120 NEW TRAINERS CERTIFIED IN 2019

We delivered 16 Trainer Courses with over 120 participants in 2019. The 2-day trainer course involved an overnight camp and focused on the practical delivery of the Leave No Trace Ireland Seven Principles and outdoor ethics. The courses equipped participants with the tools and techniques for disseminating these low-impact skills to others in a variety of settings including schools, camps, parks, and communities. Participants on these courses actively engaged



with Leave No Trace Ireland and delivered workshops in their own communities across Ireland. We were delighted to expand our pool of trainers to include staff from the National Parks and Wildlife Service and Inland Fisheries Ireland who are embedding the ethos into their respective organisations.

## **NEW LEAVE NO TRACE IRELAND SKILLS AND ETHICS FOR TRAIL AND HILL WALKING, MOUNTAIN BIKING, COMMUNITIES, ADVENTURE RACES AND FESTIVALS, AND WATER SPORTS**

Leave No Trace Ireland delivered an innovative new Leave No Trace training programme to create awareness and educate outdoor recreational users in Donegal about responsible use of their environment. The training courses involved learning about Leave No Trace skills and ethics and local biodiversity. The training programme was funded by Donegal Local Development Company CLG (DLDC) and offered free customised educational training workshops and resources to walking and hiking groups, cycling groups, water



sports groups, adventure race and festival organisers, and community groups. Developed and managed by project partners, Outdoor Recreation Northern Ireland, it involved 3 of the newly qualified Advanced Trainers. The project delivered training to over 100 participants in Donegal across the target groups. Additionally, five short educational videos and five new Skills and Ethics booklets have been designed as part of this project. All new resources are publicly available on the Leave No Trace Ireland website.

## **MARINE INSTITUTE EXPLORERS EDUCATION PROGRAMME**

Leave No Trace Ireland first joined forces with The Marine Institute's Explorers Programme in 2016. This programme now reaches over five hundred teachers and 15,000 primary school children in Ireland. This programme has been secured for Leave No Trace from 2018 -2020. The marine-based programme provides the opportunity for primary school children and teachers to learn about the importance of engaging with the sea, strengthening their marine heritage and identity and learning about Leave No Trace in Ireland. The trainers introduce marine biodiversity and marine environmental awareness and care into the classroom through a range of exciting STEM marine based modules including aquariums in the class, seashore safaris, as well as marine projects and workshops. The Explorers Education Programme is supported by the Marine Institute, and funded under the Marine Research Programme by the Irish Government. More information about the Explorers Education Programme™ is available at [www.explorers.ie](http://www.explorers.ie).



# LEAVE NO TRACE LAUNCH OUTDOOR CLASSROOM DAY 2019

Outdoor Classroom Day is a global campaign to celebrate and inspire outdoor learning and play. On the day, thousands of schools around the world take lessons outdoors and prioritise playtime. In 2019, over 3 million children worldwide took part in #OutdoorClassroomDay 2019; more than 700,000 of those children and young people were in the UK and Ireland, led by 4,500 teachers and schools.



Leave No Trace Ireland continued Outdoor Classroom Day in 2019; an international initiative led by Learning through Landscapes in the UK and Ireland, and globally by Project Dirt. Leave No Trace educational resources and workshops took place across Ireland to celebrate responsible use when outdoors. To find out more about this global initiative visit <https://outdoorclassroomday.org.uk/> to sign up.

## LAUNCH OF NEWLY FORMED EDUCATION AND RESEARCH GROUP

Prior to 2019, Leave No Trace Ireland operated both the Education and Advisory Subgroup and the Research Subgroup as separate entities. In 2019, following a review by the Board of Directors and



assisted by an external advisor from Sport Ireland, Leave No Trace Ireland took the decision to amalgamate the two subgroups giving rise to the Education and Research Group (ERG), a subgroup of the Leave No Trace Ireland Board. This new group came together for the first time in January 2020. The ERG will include a broad representation of expertise from numerous fields including: primary, secondary and third level education, non-formal training, research, outdoor programme management, land management, ecology and conservation expertise, behavioural change management, technical outdoor skills, research and other expertise as necessary. The Chairperson of the Group is Gavin Beetlestone, an Advanced Trainer, and a current member of the Board of Leave No Trace. Other members recruited to date include Dr Richard Thorn (external expert), Pat Neville, Pauline Jordan, Eithne Larkin and Rachel Shawe.

# CORPORATE VOLUNTEERING PROGRAMME

Businesses all over Ireland are taking action with Leave No Trace to protect the environment and create a positive impact on our landscape. From creating simple habitats, to financing restoration projects, arranging clean ups and educational workshops, the private sector is realising the value of nature and calling on Leave No Trace to support them in implementation. Leave No Trace Ireland raises awareness with employees and corporate organisations around protecting our environment and responsible outdoor recreation. In 2019, Google, Deloitte, Fidelity, Verizon, Sales Force, MSD, Marks and Spencer and Gas Networks Ireland all participated in our Corporate Volunteering programme. This involved over 450 volunteers contributing over 4,000 volunteer hours.



# LEAVE NO TRACE AND STREAMSCAPES PILOT RIVER ECOLOGY PROGRAMME IN SCHOOLS

Leave No Trace in collaboration with LAWPRO, and the StreamScapes Unit of Coomhola Salmon Trust delivered a catchment-based Aquatic Education Initiative to students of Balla, Co. Mayo, in the upper River Moy Catchment.

Innovative and compelling education methods were combined to promote awareness of aquatic and biodiversity assets, as well as a sense of resource stewardship amongst students. This Project utilised the StreamScapes method which combined classroom-based lessons with, where practical, field experience, enabling participating students to become familiar with the wonders of local aquatic and biodiversity assets, and how 'best-practice' can lessen impacts upon them. Leave No Trace are working with partners to scale this programme to every corner of Ireland.



# STRATEGIC PRIORITY

## 2. RESEARCH

**TO UNDERTAKE, COLLATE AND PUBLISH RESEARCH THAT UNDERPINS AND INFORMS OUR EDUCATION PROGRAMME WHICH WILL INFORM OUR DECISION AND POLICY MAKING IN OUTDOOR RECREATION.**

Leave No Trace Ireland co-ordinates a continuous stream of research, to provide relevant and up-to-date social and environmental knowledge to

underpin the Leave No Trace message in Ireland. Leave No Trace Ireland currently have Ph.D. and Master research programmes. The Leave No Trace Ireland website acts an online platform providing a selection of Irish and international research that has helped to inform specific education, messaging, and innovative programming that contributes to the long-term care and stewardship of shared outdoor spaces.



In 2019 Irish research explored the following themes:

### **1. "BALANCING CONSERVATION OF THE NATURAL ENVIRONMENT WITH OUTDOOR RECREATION: AN INVESTIGATION OF STAKEHOLDER PERCEPTIONS"** **MAURA KIELY, PHD CANDIDATE**

This research, which is ongoing, investigates the degree to which the views of a range of stakeholders differ in relation to recreational management strategies in Ireland. Using case studies, the research will also describe the contexts in which enablers and inhibitors among stakeholders develop and how both types can influence the development of best management practices.

### **2. "LEAVING NO TRACE IN THE IRISH COUNTRYSIDE: EFFECTING BEHAVIOURAL CHANGE OF RECREATIONISTS",** **NOEL DOYLE, PHD CANDIDATE**

This research builds on the foundation of knowledge on the attitudes and behaviours of outdoor recreationists towards the natural environment in Ireland. It investigated how behavioural change has been achieved in a range of contexts and identified the factors necessary to induce long-term positive behavioural change. This research has been presented at several conferences and events across Ireland and will be published in 2020.

# RESEARCH PARTNERSHIPS

Leave No Trace Ireland have strategic partnerships in place with Higher Education Institutions across Ireland. These include University College Cork, Galway-Mayo Institute of Technology, Institute of Technology Tralee, Trinity College Dublin, and Dublin City University. As part of the strategic partnership institutions share research publications and undertake research in Leave No Trace themes. The Leave No Trace Principles were incorporated into several third-level courses in 2019. These included:

- Outdoor Education Department, GMIT Castlebar
- Outdoor Education, IT Tralee
- Tour Guiding Course, Stillorgan College of Further Education, Dublin

To further Leave No Trace Ireland's research objectives, the Education and Research Group help to develop the Leave No Trace research programme by developing current research themes, developing partnerships, and building an online library of research.



# STRATEGIC PRIORITY

## 3. ADVISORY

TO BE THE FIRST PORT OF CALL FOR STATUTORY AND NON-GOVERNMENT ORGANISATIONS INTERESTED IN RESPONSIBLE AND SUSTAINABLE OUTDOOR RECREATION.



## NEW WEBSITE

Leave No Trace Ireland applied to South West Mayo Development Company CLG through their Rural Development Programme (LEADER). The application included the development of a new website and the work was completed in 2019. Launched in January 2020, the new website helps to further environmental education in Ireland, raising awareness of our unique natural heritage and our duty to its continued protection and enhancement.

The new features of the website include;

- **New Logo and Branding:**  
The new Leave No Trace logo and branding has a fresh new design with topography that is easier on the eyes, cleaner lines, and more white space for optimal viewing on a big screen to your phone.
- **Online Event Registration:**  
A new facility to manage online bookings for any of the Leave No Trace Ireland training and events.
- **Resource Section:**  
A new resource section which makes any education or research publications, reports, or resources easier to download.
- **A New Member Section:**  
The website offers new information on the Leave No Trace membership programme. This includes information on how to join, benefits and renewals.
- **New Corporate Programme:**  
In 2020, Leave No Trace launched a new extensive Corporate programme. This includes different membership options and ways to get involved.
- **A New Governance Section:**  
All company financial statements and Annual Reports are available for download in the Governance section.

# LEAVE NO TRACE HAS A NEW LOOK

In 2019 we made some brand updates to the Leave No Trace Ireland logo, our membership materials, website, strategic documents, fonts, colours, and imagery. We did this to create a space for the Leave No Trace brand to grow, to connect with even more stakeholders in outdoor recreation across Ireland and to increase the brand recognition of our message. We did not want to

lose our heritage in the process, so we focused on capturing the essence of what Leave No Trace Ireland has always been. Our new logo connects with both the Leave No Trace USA branding and Ireland's rich Celtic heritage. Open to interpretation, consider the circle in the middle to be a fond outdoor experience or your favourite place to play outside. The surrounding lines represent the ways we interact with that experience or in that space; with enjoyment, wonder, appreciation, and awareness we come into and out of the experience with as little impact as possible.



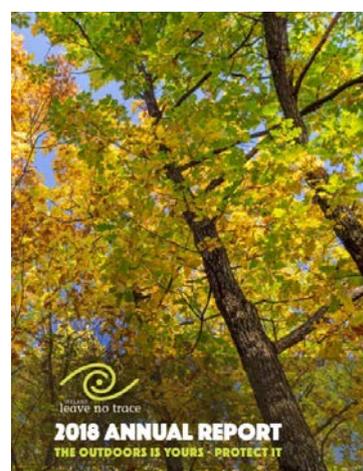
## IMPACT REPORT

In 2019 Leave No Trace launched a new Impact Report illustrating the activity of the organisation and the positive impact outdoor behavioural change can have on the natural environment. The Impact Report demonstrates how the generosity of Leave No Trace Ireland's friends and supporters is enabling a national framework promoting responsible outdoor recreation to reach more schools, communities, and businesses than ever before. The organisation achieves this in close collaboration with its members and the support and involvement of all stakeholders through its training and education programmes. The organisation is aligned with the United Nations Sustainable Development Goals, helping to influence and drive change on the challenges facing society today.



## 2019 AGM AND 2018 ANNUAL REPORT

Leave No Trace Ireland's Annual General Meeting was hosted at the Clara Bog Nature Reserve on May 9th by new core members, the National Parks and Wildlife Service. The event had a large and diverse group of stakeholders from outdoor recreation, tourism, and research. We had an interesting programme featuring some of the highlights from 2018. Guest speakers included Dr Karina Dingerkus of Giorria Environmental Services, Rachel Hart of Outdoor Recreation Northern Ireland and Noel Doyle IT Tralee, PhD candidate. Leave No Trace Ireland's 2018 Annual Report was shortlisted to top five in Ireland as part of the Good Governance Awards.



## NEW STRATEGIC PARTNERSHIPS

Leave No Trace Ireland formed several key strategic partnerships with leading practitioners in the fields of outdoor ethics and behavioural change. These partnerships included:

- The [Visitor Safety Group](#) (VSG) formerly known as the Visitor Safety in the Countryside Group
- The [Irish Environmental Network](#)
- The [European Network of Outdoor Sports](#) (ENOS)
- [Outdoor Recreation Northern Ireland](#) (ORNI) network
- The Northern Ireland Outdoor Recreation Forum with the leave no trace message embedded in Northern Ireland Outdoor Recreation Forum policy
- Support to [Comhairle na Tuaithe](#) throughout 2019 with a presentation to stakeholders in 2020
- Support to the Sustainable Tourism Working Group
- The Ecotourism Ireland Assessment Committee
- The [Irish Ocean Literacy Network](#) Steering Committee
- [The Wheel](#)
- [The Irish Uplands Forum](#)
- [Wicklow Uplands Council](#) Board
- [Business in the Community Ireland](#)

## STAKEHOLDER ENGAGEMENT

Meetings took place with all core members in 2019. Additionally, as the Leave No Trace Ireland programme continues to grow, the CEO maintains regular meetings with core members on a quartile basis to monitor the specific actions agreed with core members throughout the year.

## POLICY AND ADVOCACY

Leave No Trace Ireland now responds to shifting approaches in the provision of awareness around outdoor recreation and continues Leave No Trace Ireland's long-term positioning within key government policies. Leave No Trace contributed to fifteen public consultations throughout 2019.

Key policies that Leave No Trace Ireland engaged with include:

- Comhairle Na Tuaithe
- Sport NI Outdoor Action Plan
- Clew Bay Visitor Experience Development Plan
- Phoenix Park Visitor Experience Strategic Review
- Mayo Draft Climate Adaptation Strategy

- Harnessing our Ocean Wealth
- Heritage Ireland 2030
- Coillte's Dublin Mountains Forests; A Woodland for our Future
- Public Consultation on a review of measures relating to the control of dogs in Ireland
- Meeting on Action 110 of the All of Government Action Plan on Climate
- Sustainable Access and Habitat Restoration at Croagh Patrick, Westport, Co. Mayo
- Action Plan for Education 2020
- Outdoor Recreation Strategy for Co. Wicklow
- South Dublin Co. Council Draft Climate Change Action Plan
- Public Consultation on Dog Control Orders 2019 to Fermanagh and Omagh District Council

## AWARDED BUSINESS ALL-STAR ACCREDITATION

Leave No Trace Ireland were delighted to announce the organisation was awarded the Business All-Star Award. The accreditation process gave the organisation the opportunity to reflect on our achievements, growth strategy and above all, the real value Leave No Trace Ireland creates for all stakeholders engaged in responsible outdoor recreation across the island of Ireland.



# STRATEGIC PRIORITY 4. GOVERNANCE AND ADMINISTRATION

**TO BE FINANCIALLY SUSTAINABLE, ADMINISTRATIVELY EFFECTIVE AND MEET RELEVANT CODES OF GOOD GOVERNANCE FOR CHARITIES ON THE ISLAND OF IRELAND.**

## LEAVE NO TRACE OPEN NEW HEADQUARTERS AND INFORMATION CENTRE

In 2019, Leave No Trace opened its first independent office. These premises are open to the public to learn about responsible outdoor recreation and are based on Castlebar Street, Westport, Co. Mayo. This move represents a significant milestone for Leave No Trace Ireland. The new office space better accommodates our growing team and will enable us to continue to deliver our national outdoor education programmes to communities, schools, and organisations around Ireland. The new office is a multifunctional space where Leave No Trace headquarters will operate its main office as well as hosting an education and information centre to the public on responsible outdoor recreation. The additional space will also help drive innovation and provide the opportunity for further expansion of our education and training services.

## FINALIST IN THE GOOD GOVERNANCE AWARDS

The Good Governance Awards recognises and encourages adherence to good governance by non-profit organisations in Ireland. The awards were developed by Carmichael with the support of their partners and leading national bodies in the non-profit sector.



The two award categories Leave No Trace Ireland was shortlisted for in 2019 were the Annual Report Award and the Governance Improvement Initiative Award. Both award categories undergo a vigorous screening with over 19 judges and a thorough technical assessment. Leave No Trace Ireland was the only non-profit shortlisted for both of the Award categories.

While Leave No Trace did not win an award in 2019, we were honoured to have been shortlisted which demonstrated the real commitment our organisation has to good governance practice.

# LEAVE NO TRACE IRELAND SHORTLISTED FOR THE CHARITY IMPACT AWARDS – TRUSTEE OF THE YEAR CATEGORY

Leave No Trace Ireland’s Chairperson, Myles Kelly was nominated for the Trustee of the Year Award run by the Wheel as part of the Charity Impact Awards. The award aims to shine a light on voluntary trustees who have made an extraordinary contribution to an organisation. Out of all the applications received, just five nominees were shortlisted. These nominees underwent public voting and an extensive evaluation by a panel of judges. The winner was chosen based on both the judges’ evaluation and the number of votes registered.

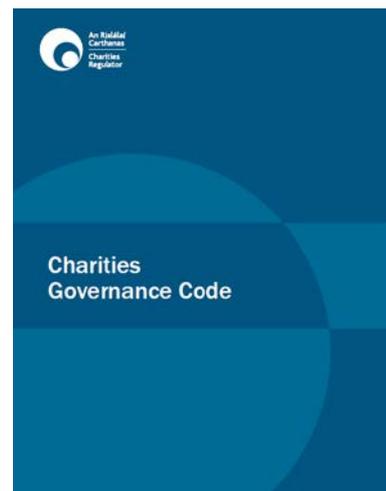


Winners were announced at the Charity Impact Awards Ceremony which took place in Dublin on 10 December 2019. While not a winner, the outgoing Chairperson, Myles Kelly, was honoured to have been shortlisted for the Trustee of the Year Award category.

# LEAVE NO TRACE IRELAND COMPLIANT WITH THE CHARITIES GOVERNANCE CODE

The Charities Governance Code outlines the minimum standards required for charities to effectively manage their organisation. The Code is administered by the Charities Regulator in Ireland. Within the Code there are core standards applicable to all charities, and additional standards, for those charities that are deemed complex. Leave No Trace Ireland has identified itself as a complex charity and has sought to adhere to the additional standards.

The Charities Governance Code was introduced in 2018 with compliance and reporting to take place in 2020 and 2021 respectively. In anticipation of this, Leave No Trace Ireland is proud to announce it has taken steps to ensure its compliance with the Code.



# STRATEGIC PRIORITY

## 5. PARTNERSHIPS

**TO PROVIDE A RANGE OF HIGH-QUALITY SERVICES FOR PARTNERS, VOLUNTEERS AND SUPPORTERS TO FACILITATE INFORMED AND ENTHUSIASTIC COMMUNICATION OF THE LEAVE NO TRACE MESSAGE THROUGH A ROBUST, SELF-SUSTAINING AND COMPREHENSIVE NETWORK.**

### FUNDRAISING

In terms of fundraising results, Leave No Trace Ireland had its best year to date. This was as a result of three new core members joining the organisation, delivering corporate volunteering days, and achieving bigger grants for core and project work. The new core members were Inland Fisheries Ireland, the National Parks and Wildlife Service and the Irish Environmental Network. The organisation has formally adopted and adheres to the Charities Regulator's Guidelines for Charitable Organisations on Fundraising from the Public and the Charities Statement of Recommended Practice or SORP.

In 2019, the Board sought the development of a new fundraising strategy to enable the organisation to diversify its funding base. Given its success in attracting new core members and working alongside other organisations this will continue to be an important focus of Leave No Trace Ireland's fundraising strategy in 2020. Developing the membership base income has also been an important goal in the fundraising strategy.

### BUILDING A STRONG MEMBERSHIP FOR LEAVE NO TRACE

The size and diversity of our membership network gives Leave No Trace Ireland its credibility, mandate, and voice for responsible outdoor recreation across Ireland. Leave No Trace Ireland unites over 250 member organisations and bodies. The overall strategic objective for membership is to continue to grow the membership base through new core, community, and organisation members. Over the course of 2019, Leave No Trace Ireland worked hard to review and update its member programme. The new member programme has been launched and includes new materials ranging from membership guides, stickers, Skills and Ethics books to training resources and educational materials.



# TIDY TOWNS AWARDS – LEAVE NO TRACE SPECIAL AWARD CATEGORY

New in 2019, the 'Leave No Trace Tidy Towns Award' was launched as part of the SuperValu National Tidy Towns annual competition. The award category is for any community group who has shown an appreciation for their outdoor environment and has taken action to promote responsible outdoor recreation.



Hundreds of entries were received in 2019 from towns and villages throughout the country. Mayo's Louisburgh Tidy Towns Group scooped the inaugural 'Leave No Trace Ireland Tidy Towns Award 2019' with their 'Keep Our Beaches Clean' initiative. This initiative involved the cleaning of 13 beaches in the Mayo area, collaborating with numerous volunteers, statutory agencies, and extensive promotion through social media. The initiative extended to the recycling and up-cycling of materials collected while at the same time raising awareness of the issue of marine litter. Leave No Trace Ireland was delighted to see the large number of entries to the Special Award in its first year.

## NGEUROPE ERASMUS+ PROJECT

NGEurope is an international Erasmus+ project that empowers community leaders to act on social and environmental issues. Partner organisations from five European countries (Austria, Greece, Ireland, Portugal, and Spain) worked together to create tools and support to facilitate civic action and participation. The programme empowers individuals and leaders of community organisations to create new opportunities in their local area that will enable them to increase their impact in protecting their local environment.



Leave No Trace Ireland are an active partner in the programme and engaged with individuals and communities in 2019, interested in green and social entrepreneurship training, helping them to develop their idea into a viable enterprise, which can act as a catalyst in creating social and environmental change. For further information, please contact [training@leavenotraceireland.org](mailto:training@leavenotraceireland.org) and visit [www.leavenotraceireland.org](http://www.leavenotraceireland.org).

# OVER 5,000 VOLUNTEER HOURS CONTRIBUTED TO LEAVE NO TRACE

As an organisation we are supported by and rely upon many volunteers. All Directors of the Board and members of our subgroups are volunteers. We also have volunteers who support us on special projects or events. This year our volunteers gave over 5,000 hours volunteering and our corporate volunteers delivered over 4,000 hours engaged in community work. We would like to take this opportunity to thank all our volunteers for their commitment and hard work.

## COMMUNICATING OUR IMPACT

In 2019, Leave No Trace Ireland successfully improved its media coverage. The organisation issued 9 press releases and 6 Ezines in 2019. It also grew its social media following to over 20,000 followers across platforms including Twitter, Facebook, Instagram and LinkedIn. In 2019, the Board sought the development of a new strategic communications strategy for 2020. This will be used to guide the organisation's online campaigns in line with its strategic priorities.

The increased media engagement was a result of improved capacity with the recruitment of an additional staff member. The increased social media presence around outdoor recreation issues is an effective way to continue to build the profile of Leave No Trace.



## EVALUATION AND MONITORING

Since 2016, Leave No Trace Ireland has adopted an evaluation and monitoring framework that examines objectives, actions and outputs under the Strategic Plan 2016-2021. As part of the process the Board sets annual objectives in line with the Strategic Plan at the end of each year and this process begins in October. In terms of monitoring progress, the Leave No Trace Ireland Board of Directors come together five times a year to review progress against outputs set in the Annual Work Plan. This captures whether planned activities are on-track, delayed or have been postponed or otherwise changed. Information from these quarterly meetings is used to generate Board reports.

In addition to the Board, there are three Board Subgroups namely the Corporate Governance Subgroup, Communications and Engagement Subgroup and the Education and Research Subgroup (formerly the Education and Advisory Subgroup and Research Subgroup, which were merged in 2019). Each Subgroup is comprised of Directors whose expertise lie in one or more of the Subgroup areas. The Subgroups also meet on a quarterly basis and updates are presented at the Board meetings.

Guiding the organisation and Board is the Leave No Trace Ireland Governance Handbook which outlines all company policies. Each year an external Auditor is appointed to undertake an independent evaluation of several of Leave No Trace Ireland's policies to identify continued relevance, risks and any need for readjustment. All recommendations are implemented in an action plan and reported to the Board once completed.

## 2. FINANCIAL REVIEW

Leave No Trace Ireland is committed to transparency in relation to finance and governance. We have prepared this page to provide you with an overview of our financial statements, organisational activities and compliance. Please see the Appendix for our full audited Financial Statements for 2019.

### OUR IMPACT

Leave No Trace Ireland prepares public reports on an annual basis on all our activities. You can download our latest Impact Report from our website.

### ACCOUNTING RECORDS

The measures taken by the Directors to secure compliance with the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at D.A. O'Sullivan Associates Chartered Accountants, Altamont Street, Westport, Co. Mayo.

### DIRECTOR'S COMPLIANCE STATEMENT

The Board of Directors acknowledge that they have a responsibility to ensure that the organisation is fully compliant with their obligations under the Companies Act 2014. To this end, the Corporate Governance Subgroup review the internal controls in place on an annual basis. They confirm that:

- Adequate controls are in place to meet the obligations of the company.
- Appropriate arrangements and structures are in place designed to secure material compliance with the company's relevant obligations.

### 2019 FINANCIAL STATEMENTS

The financial statements are presented in SORP format for the first time which reflects best practice guidelines and the organisation's commitment to good governance. Leave No Trace Ireland's income increased by 36% in 2019 which was a very successful outcome. The organisation achieved a surplus of €15,000. The organisation's expenditure also increased by 30% which reflects the increase in Leave No Trace Ireland's overheads with growth in education and training programmes.

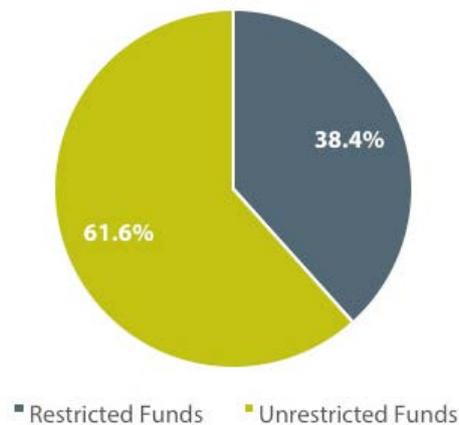
The modest surplus of €15,000 will be used to increase the company's financial reserves. Currently, the financial reserves are €61,000. The organisational reserves policy aims in to have at 50% of programme costs in reserves for 6 months, which would amount to €157,000. Over the course of the coming years, Leave No Trace Ireland will continue to generate a surplus to increase the reserves fund to the €157,000 and reach the target to align with good practice guidelines.

# INCOME

The income for 2019 was €329,149. Income of €202,790 was from unrestricted funds including membership, training services, donations and corporate training. The income from restricted funds was €126,389 which included LEADER funding, Erasmus projects and other small grants.

## GRAPH 1: INCOMING RESOURCES 2019

1. €126,359 Restricted funds: 38.4%
2. €202,790 Unrestricted funds: 61.6%

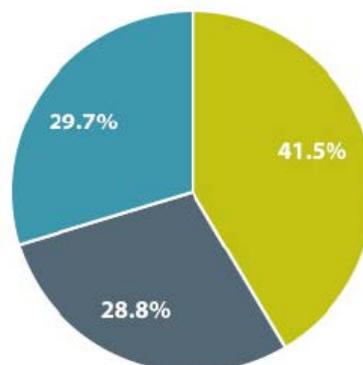


# EXPENDITURE

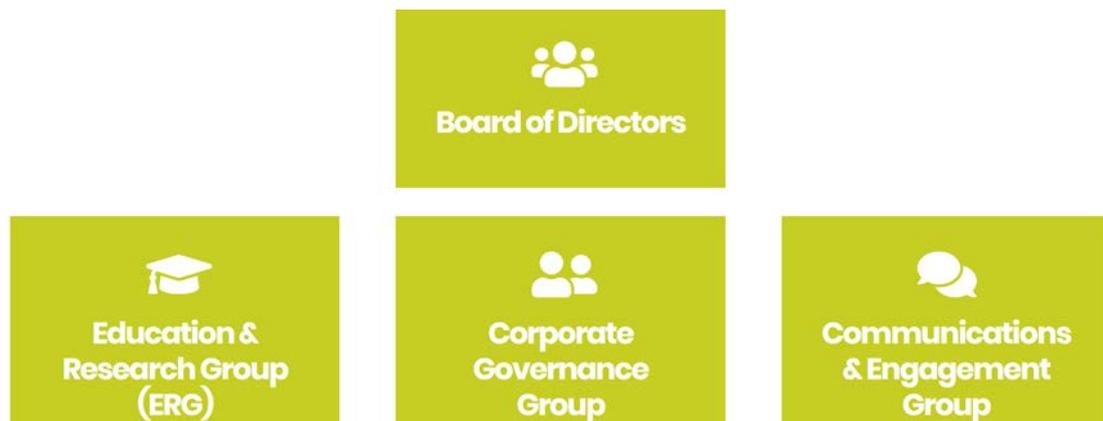
The total expenditure for 2019 was €314,144. Expenditure for cost of projects was €130,409. Expenditure for developing membership programmes, design and development of new programmes and projects was €90,569. The cost of programme administration was €93,166. Expenditure of €117,275 was restricted and expenditure of €196,869 was unrestricted.

## GRAPH 2: EXPENDITURE ON CHARITABLE ACTIVITIES

1. Cost of projects was €130,409: 41.5%
2. Expenditure for developing membership programmes, design and development of new programmes and projects was €90,569: 28.8%
3. The cost of programme administration was €93,166: 29.7%



# 3. STRUCTURE, GOVERNANCE AND MANAGEMENT



## THE ROLE OF THE BOARD

The Role of the Board (individually and collectively) is fully defined within the Board Handbook and can be summarised as follows:

- To ensure the organisation has a clear vision, mission and strategic direction and is focused on achieving these
- To ensure the organisation's governance is of the highest possible standards, takes responsibility for its "corporate" behaviour and complies with all legal and regulatory requirements
- To safeguard the good name and values of the organisation
- To ensure the effective and efficient administration of the organisation
- To ensure the financial stability of the organisation
- To act as guardians of the organisation's assets, both tangible and intangible, taking all due care over their security, deployment and proper application
- To appoint the Chief Executive Officer and monitor their performance. As well as the various statutory duties, any trustee should make full use of any specific skills, knowledge or experience to help the Board make good decisions.

## DIRECTORS OF THE BOARD

Leave No Trace Ireland is governed by a Board of Directors with a maximum of 12 people. All Board members work in a voluntary capacity and do not receive any remuneration. Unless otherwise stated the following have served as Directors for the entire period following re-election at the last Annual General Meeting.

<b>Board Members</b>	<b>Board Meeting Attendance for 2019</b>	<b>Skills Area</b>
Myles Kelly (Chair)	6/6	HR
Conor McKeon (Secretary)	6/6	Education
John Boyle (Treasurer)	5/6	Accounts, finance
Paddy Doherty	6/6	Governance
Aileen Galvin	4/6	Communications
Fiona Hannon	5/6	Compliance, communications
Gavin Beetlestone	6/6	Outdoor education, training, teaching
Pat Neville	5/6	Communications, research
Roisin O'Hara	1/2 (Elected at 27th August Board Meeting)	Communications
Lorraine Fitzgerald	2/3 (Retired at May 7th AGM)	Finance
Marie Moynihan	1/1 (Retired at 15th January Board meeting)	Education, teaching

The Board of Directors met six times in 2019. Under the Board rotation policy Lorraine Fitzgerald retired from the Board, and Aileen Galvin and Gavin Beetlestone were co-opted to the Board earlier in 2019. They were formally elected in as Board members at the May 2019 Annual General Meeting.

## BOARD DECISION MAKING

The Board has the following matters specifically reserved for its decision:

- Approval of the Company's Strategic Plan, Annual Work Plan and budgets
- Major investments and capital projects, delegated authority levels, financial and risk management policies

- Oversight and approval of procurement contracts
- Approval of all organisational policies including but not limited to governance, risk, staffing, financial, child protection, data protection and health and safety
- Appointment/removal of Subgroup Chairs and members
- Final appointment and approval of the Auditors
- Approval of the Annual Reports and Accounts
- Approval of new staff positions, appointment of senior staff, including the CEO
- Appointment, remuneration and assessment performance of the CEO
- Approval of changes to membership, membership categories and rates
- Membership and endorsement of external campaigns or initiatives
- Litigation

The Board delegates authority on certain duties and responsibilities to sign legal documents, contracts for services and funding contracts to the CEO. The day-to-day management is also delegated to the CEO and staff. This includes contributing to and implementation of the Strategic Plan; leading, recruiting and managing the staff; managing the organisation and its finances effectively and efficiently; consulting and linking with members; representing Leave No Trace Ireland; contributing to national policy development in the area of responsible outdoor recreation in the work of the organisation.

## REPORTING

The CEO reports directly to the Board. Board meeting agendas are planned in advance between the Chairperson and the CEO. A Board report, which is comprised on the agenda item documents, is prepared by the CEO and submitted one week in advance of the Board meetings. Organisational information gathering systems have been established to ensure that the Board reports contain accurate and relevant information. The Board report follows a prescribed format with key standing agenda items such as the CEO's report, management accounts, compliance checklists, and subgroup meeting minutes. The Board papers report against performance objectives set by the Board and focuses on strategic developments and impacts, as well as difficulties and risks.

## SELECTION AND INDUCTION OF BOARD MEMBERS

The Board of Directors of Leave No Trace Ireland are a voluntary body of elected individuals who jointly oversee and govern the activities of the organisation. The Board conduct a skills audit annually. This process is initiated by the Chair and the purpose is to identify any gaps in knowledge or experience on the Board. In the recruitment of Directors, a recruitment post is

circulated via Boardmatch Ireland. Candidates are interviewed by the Director leading HR and Board Chair, in some instances this may be the same Director, as well as by the CEO who reports to the Corporate Governance Subgroup for approval. If approved, the individual is nominated to the Board.

In line with the constitution, the number of Directors shall not be less than 8 or more than 12. Board members can serve a period not exceeding a term of 3 years subject to a maximum period of two 3-year terms not exceeding in aggregate 6 years, after which they must retire. The Board can also co-opt a Director onto the Board and co-opted Directors hold office until the next AGM after which time they are either re-appointed or retire from their position.

## **BOARD SUCCESSION PLANNING**

The Board operate a succession planning process within the Corporate Governance Subgroup. This ensures that there are the sufficient skills on the Board to deliver on the organisation's strategic objectives and run a charity in line with best practice. The Chairperson is responsible for HR and all succession planning for the Board.

Board induction occurs as soon as possible after an individual has been selected to join the Board. In all cases this is scheduled to take place before attendance at the first meeting. Induction is the responsibility of the Chairperson and the CEO and involves two central elements, the provision of a documentation file, and a face-to-face meeting which covers the role and aims of Leave No Trace Ireland, its governance structures, responsibilities, core activities and history. The induction pack provides key documents to new Directors.

The outgoing Chair, Myles Kelly, notified the Board of his intention to retire in December 2019 at the next AGM (May 2020). The outgoing Secretary, Conor McKeon, also notified the Board of the same. To manage the succession of the Board, a skills audit was undertaken to identify any gaps in knowledge or experience on the Board. It was agreed that internal candidates would be identified by asking Board members to express an interest in the positions. A recruitment post was circulated via Boardmatch Ireland to attract external candidates. External candidates were to be identified by reviewing the person specification and approached directly by the CEO/Chair. Board members were also encouraged to recommend external candidates for interview. The CEO/Chair would report at each Board meeting on the status of the succession planning with a view to making a recommendation in early 2020.

Emma Fortune was recommended to the Board for her skills and expertise in Corporate Governance. She was elected at the December 2019 Board meeting for the position of Secretary.

## **CHAIRPERSON**

Myles Kelly stepped down as Chairperson of Leave No Trace Ireland in January 2020. He is succeeded by Paddy Doherty. The Chairperson is a Director and a member of the company, who is appointed by the by the Board in accordance with the Board succession planning. The Chairperson cannot be an employee of Leave No Trace Ireland. The responsibilities of the Chairperson are equal to that of a Board member with additional duties in relation to holding the Board and CEO to account for Leave No Trace Ireland's mission and vision, providing

inclusive leadership to the Board, and ensuring that each Board member fulfils their duties and responsibilities for the effective governance of the organisation. The Chair also supports, and, where appropriate, challenges the CEO and ensures that the Board functions as a unit, working closely with the CEO to achieve agreed objectives

## COMPANY SECRETARY

As per the legal requirements of a registered company, Leave No Trace has a Company Secretary. The current Governing Documents state that Leave No Trace has a Company Secretary but has support from a Clerical Secretary and is nominated to carry out the following duties:

- Notification of Board meetings
- Circulation of papers prior to Board meetings
- Taking of minutes at Board meetings
- Keeping an action log of all decisions taken.

The outgoing Company Secretary is Conor McKeon who is succeeded by Emma Fortune.

## SUBGROUPS OF THE BOARD

The Board is supported by three subgroups which deal with specific aspects of the company's business which are outlined in the Terms of Reference for each Subgroup. These include the Corporate Governance Subgroup, Communications and Engagement Subgroup and the Education and Research Subgroup. The Education and Research Subgroup was formerly two subgroups namely, the Education and Advisory Subgroup, and the Research Subgroup which were subsequently merged into the new Education and Research Subgroup. This subgroup was not active in 2019. The Chair of each Subgroup is appointed by the Board Chairperson. All Board Directors can be members of the Subgroups with each Subgroup having a minimum of two Board members. External individuals may be invited to join based on their skills and/or experience.

### ***Corporate Governance Subgroup***

The Corporate Governance Subgroup is responsible for ensuring financial accountability and ensuring full compliance and transparency of the organisation. The Corporate Governance Subgroup have the primary authority for the management of Leave No Trace Ireland's operations and strategic policy implementation, subject to policies approved by the Board. The Subgroup also monitors and reviews the financial performance of the organisation. The Subgroup meets every quarter.

<b>Corporate Governance Subgroup</b>	<b>Attendance for 2019</b>
Paddy Doherty (Chairperson of Corporate Governance Subgroup)	5/5
John Boyle (Treasurer)	3/5
Conor McKeon (Secretary)	4/5
Fiona Hannon	3/5
Myles Kelly (Chairperson of the Board)	5/5

## ***Communications and Engagement Subgroup (CAE)***

The Communications and Engagement Subgroup's purpose is to develop and oversee the organisation's communications and engagement programme, and to provide advisory assistance to the Board and staff of Leave No Trace Ireland. The CAE are also responsible for supporting the implementation of Leave No Trace Ireland's operational and strategic plans.

<b>Communications and Engagement Subgroup</b>	<b>Attendance for 2019</b>
Aileen Galvin	2/3
Fiona Hannon	2/3
Roisin O'Hara	0/0
Lorraine Fitzgerald	2/2

## ***Education and Research Subgroup (ERG)***

The purpose of the Education and Research Subgroup is to provide advisory services to develop the Leave No Trace Ireland education and research programme. Prior to 2019, Leave No Trace Ireland operated both the Education and Advisory Subgroup and the Research Subgroup as separate entities. In 2019, following a review by the Board of Directors and assisted by an external advisor from Sport Ireland, the decision was taken to amalgamate the two subgroups giving rise to the Education and Research Subgroup (ERG).

Members of the Education and Research Group recruited in 2019 included Gavin Beetlestone, Pat Neville, Eithne Larkin, Rachel Shawe, Dr. Richard Thorn and Pauline Jordan.

## GOVERNANCE

The strategic priority for governance and administration is “To be financially sustainable, administratively effective and meet relevant codes of good governance for charities on the island of Ireland”. The organisation actively works towards implementing its governance commitments, charity obligations and legal compliances each year.

## CHARITIES GOVERNANCE CODE

Leave No Trace Ireland is fully compliant with the Charities Regulator’s ‘Charities Governance Code’ which sets the minimum standards, that everyone on the Board of a registered charity, should ensure their charity meets to effectively manage and control their organisation. Under the new Code Leave No Trace Ireland has identified itself as a complex organisation and as such has addressed the 17 additional standards outlined in the Code. Training for staff and the Board for compliance with the new Code was undertaken in 2019.

## ANNUAL AUDIT

Leave No Trace Ireland throughout 2019 worked toward full compliance with the charities SORP. Our Annual Reports and Financial Statements are readily available on the governance section of our website, [www.leavenotraceireland.org](http://www.leavenotraceireland.org).

## TAX COMPLIANCE

Leave No Trace is fully tax compliant and has an up to date Tax Clearance Certificate from Revenue (copy available on request).

## LEGAL COMPLIANCE

The Governance Handbook commits Leave No Trace Ireland to ensure that the Board and management comply with relevant legal and regulatory requirements and that appropriate internal financial and risk management controls are in place. In 2019, Leave No Trace Ireland submitted its Annual Report to the Charities Regulator and returns for the Companies Registration Office on time. Overall, the Board is investing more resources in professional fees to support legal compliance.

Work was completed on the following throughout 2019:

- Annual General Meeting and Annual Report 2018 published to a high standard
- Impact Report published
- Compliance with the Charities SORP
- Updated Data Protection Policy

- Updated Vetting Policy
- Updated Child Protection Policy
- Updated Volunteer Policy
- Updated Complaints Policy
- New Lobbying Policy
- New Office Policy
- Updated Membership Policy and Service Level Agreements

## **BENEFICIAL OWNERSHIP**

Article 30(1) of the EU's Fourth Anti-Money Laundering Directive (4AMLD) requires all EU Member States to put into national law provisions requiring corporate and legal entities to obtain and hold adequate, accurate and current information on their beneficial owner(s) in their own internal beneficial ownership register. Article 30(3) of 4AMLD requires that the information referred to above be held in a central register in each Member State. In 2019 new Anti-Money Laundering Regulations extended the legislation to companies and any charities that are registered as companies with the Companies Registration Office. As such, Leave No Trace Ireland being both a charity and a company limited by guarantee, registered with the national Register of Beneficial Ownership its Directors of the Board.

## **GOVERNANCE HANDBOOK**

Leave No Trace Ireland has a Governance Handbook which sets out the organisation's policies, procedures and practices to ensure that the organisation uses transparent decision making to direct its resources and exercise power in an effective and accountable way. Board Members are required to fill in a declaration of conflict of interests/loyalties when they first take up their position on the Board and are asked to update the Company Secretary on any changes in this regard. Conflict of interest/loyalty is a standing item on the agenda at each Board meeting.

## **RISK REGISTER**

A comprehensive risk register was drawn up for Leave No Trace Ireland in 2019 and agreed by the Board. A full review of the risk register was undertaken towards the end of 2019 and a revised and updated risk register will be presented to Board at each Board meeting. There is generally a minimum of 5 Board meetings in a calendar year.

## **BOARD PERFORMANCE**

The Board of Directors engage in a Board performance review annually which is enabled by an independent facilitator.

## GOVERNANCE TRAINING

The Board and staff also engage in governance training with organisations including The Wheel, Boardmatch Ireland and the Carmichael Centre.

## EXTERNAL AUDIT

Leave No Trace Ireland under Corporate Governance have a new audit system in place to review the company policies and procedures. An external auditor is appointed and conducts an evaluation through on-site audits. A formal report with any recommendations is presented on a quartile basis to the Board. Leave No Trace Ireland works alongside a registered accountant, a financial auditor, an external auditor for policies and a solicitor.

## FUTURE DEVELOPMENTS

Our ambition for the future is to deliver an accessible, effective national framework easily utilised by all recreation stakeholders across the island of Ireland. For this reason, further investment via core funding is required, not only to maintain existing facilities, but to establish new world class recreation facilities that will provide benefits in terms of health and well-being but also work in balance and harmony with nature. The majority of state agencies engaged in outdoor recreation are now official supporters of Leave No Trace Ireland. Our future is dependent on the agreement of these core members to continue their support and work with Leave No Trace Ireland. Looking to the future, the Board aims to increase engagement with existing core members and to grow the Leave No Trace programme by increasing core and corporate support. Guiding the organisation will be a new Strategic Plan for 2022 onwards whose development is underway.



# 4. REFERENCE AND ADMINISTRATIVE DETAILS

<b>Name of Charity</b>	Leave No Trace Ireland	
<b>Registered Charity Number</b>	20082178	
<b>Address</b>	Castlebar Street, Westport, Co. Mayo, F28 KD63	
<b>Registered Address</b>	Sport Ireland, The Courtyard, National Sports Campus, Snugborough Road, Dublin, D15 PN0N	
<b>The names of the persons who at any time during the financial year were Directors</b>	Myles Kelly Conor McKeon John Boyle Paddy Doherty Aileen Galvin Fiona Hannon	Gavin Beetlestone Pat Neville Roisin O'Hara Lorraine Fitzgerald (retired) Marie Moynihan (retired)

## CEO and senior management to whom responsibility for the day-to-day management of the charity is delegated

<b>CEO</b>	Maura Kiely
<b>Chairperson</b>	Myles Kelly 2019 (outgoing) Paddy Doherty 2020

## Names and address of professional advisors

<b>Auditors</b>	Pearce O'Malley & Co Chartered Accountants & Statutory Audit Firm Chapel Street Castlebar Co. Mayo
<b>Accountants</b>	David O'Sullivan & Co Altamont Street Westport Co. Mayo
<b>Solicitors</b>	Clark Hill Solicitors 4th Floor 8-34 Percy Place Dublin 4

# MEMBERS 2019

Thank you to our members who drive Leave No Trace's programmes and initiatives across Ireland promoting and inspiring responsible outdoor recreation.

## CORE MEMBERS



An Roinn Cultúir,  
Oidhreachta agus Gaeltachta  
Department of Culture,  
Heritage and the Gaeltacht



**Fáilte Ireland**  
National Tourism Development Authority



National Parks & Wildlife Service



An Roinn Forbartha  
Tuaithe agus Pobail  
Department of Rural and  
Community Development



**OPW** Oifig na  
nOibreacha Poiblí  
Office of Public Works



Iascach Intíre Éireann  
Inland Fisheries Ireland



## OTHER MEMBERS

Clare County Board  
Dublin Mountain Partnership  
Dún Laoghaire Rathdown Co. Board  
Laois County Board  
Scouting Ireland  
Wexford County Board  
Electric Escapes  
Achill Outdoor Education and Training Centre (OETC)  
Turasoireacht Iorrais Teo (Carne Golf Links)  
Activities & Adventures  
An Taisce Environmental Education Unit  
Ballyhass lakes  
Boyne Valley Activities  
Burren GeoPark  
Canoeing Ireland  
Castlecomer Discovery Park  
Catholic Girl Guides of Ireland  
Carlow County Development Partnership  
Causeway Coast & Glens Heritage Trust  
Character Logistics Ltd t/a Character Print Solutions  
Change by Degrees  
Connemara Wild Escapes  
Cultúr na Oileáin Walking Tours  
Dublin Bay Biosphere  
Earths Edge  
Green Marble Tours  
Gregan Castle Hotel  
Hillwalk Tours  
Hook Heritage  
Into the West Adventures  
Irish Forest School Association (IFSA)  
Irish Girl Guides  
Irish Orienteering Association  
Irish Self-Catering Federation (ISCF)  
Kerry Ultra Way  
Lackan Cottage Farm  
Mountain Meitheal  
Mountain Trails  
Mourne Heritage Trust  
Munster Vales  
National Course Fishing Federation of Ireland  
Outdoor Recreation Northern Ireland  
Park Run Ireland  
Portsalon Luxury Camping  
Progressive Distribution Adventure Sports  
Rock Farm Slane  
The Duke of Edinburgh Awards  
Twelve O'Clock Hills Project  
Vagabond Tours  
Walking Holiday Ireland  
Wild Atlantic Way Cycle Sportif  
Coolagown Development Group  
Copper Coast Geo Park  
Cork Nature Network  
Cnoc Na d'Tobar Pilgrim Path  
Craoibhin an Tearmainn  
Dirty Dames Mountain Biking Race  
Dingle Oceanworld Aquarium  
Derrygonnelly Field Studies Board  
Dolphin Hotel Inishbofin  
Donegal Mountain Rescue Team (DMRT).

Dublin Mountain Running Club  
 Ecotourism Ireland  
 Escape 2 Nature  
 Environ ESAI Ireland  
 Far and Wild  
 Glinsk Community Development Society  
 Global Action Plan  
 Great Lighthouses of Ireland Brand Partnership Group  
 Ballycotton Lighthouse  
 Blackhead Lighthouse  
 Clare Island Lighthouse  
 Fanad Head Lighthouse  
 Galley Head Lighthouse  
 Hook Lighthouse  
 Loop Head Lighthouse  
 Rathlin West Lighthouse  
 St John's Point Lighthouse Donegal  
 St John's Point Lighthouse Down  
 The Great Light Lighthouse  
 Valentia Island Lighthouse  
 Wicklow Head Lighthouse  
 Green Sod Ireland  
 GreenLife Tours  
 Hikers Blog UK  
 Hollyfort Tidy Towns  
 IMMA  
 Inishbofin Community Centre  
 Inishbofin Equestrian Centre  
 Inishbofin Farm  
 INVAS  
 Irish Hillwalkers/Irish Hilltop treks  
 Irish Orienteering Association  
 IT Tralee  
 Kerry Climbing  
 Killary Adventure Company  
 Laceys Farm  
 Leitrim Surf Company  
 Letterfrack Tidy Towns  
 Mayo County Board  
 Mayo Dark Skies Community Group  
 Mid Ireland Adventures  
 Wilderness Ireland  
 Wilderness Lodge  
 Slieve Aughty Centre  
 EI Travel Group (formerly Extreme Ireland)  
 Cycling Ireland  
 Seafield Hotel and Spa Resort  
 Sport Northern Ireland  
 Ireland Walk Hike Bike  
 9th Meath Ratoath Scouting Ireland  
 VegaJabari  
 Ballybay Brownie Guides  
 Wicklow Uplands Board  
 Lisacul Tidy Towns  
 Dooley Beach Clean Coast Group  
 Westport Tidy Towns  
 Dundalk Tidy Towns  
 Bantry Tidy Towns  
 Cloontuskert Development and Tidy Towns Association CLG  
 Summer SUP School  
 Sleepwalker Travel Tours  
 Sparka  
 Atlantic Irish Seaweed  
 Ahiohill Tidy Towns  
 Ardmore Tidy Towns  
 Active Connections CLG

Adare Recreation & Community Complex  
CLG t/a Manor Fields Adare

Adventure Burren

Basecamp Retail

Ballineen and Enniskeane Tidy Towns  
Association

Ballyshannon Regeneration Group

Beach Bar & Restaurant Inishbofin

Blackstairs Eco Trails

Brigit's Garden

Burren OEC

Burren Nature Sanctuary

Burrishoole Community Partnership

Campfire Kitchen

Clean Coasts

Letterfrack Tidy Towns and Connemara  
Green Festival

Mountain Training and Wild Atlantic  
Climbing

Myshall Muintir Na Tire

Native Woodland Trust

Nephin's Haven

New Wave Adventure Therapy Ltd.

Newcastle Residents

Northwest Adventure Tours

Outsider Magazine

Paddle and Sea Cahersiveen Marina

Patagonia

Pathfinders Camper Conversions

Pure Magic Lodge

River Moy Trust

RTÉ

Sea Synergy

SECAD

Sleepwalker Travel Tours

Slí an Chroí Shamanism

Sligo Woodland School

South West Walks

Spanish Point Community Group

Sparka

Sperrins Gateway Landscape Partnership

Sugarloaf Adventures

Sustainable Tourism Ireland

Swift Conservation Ireland

Templeport Development

The Ireland Way

Tipi Adventures Ireland

Tollymore National Outdoor Centre

Tommy Burke Tours

Tommy's Outdoors

Tough Soles

Upon a tree

Venture Out

Wexford Walking Trails

West Cork Oceans Plastic Project

Why Not? Adventure Film Festival

Wild Derrynane

Ina Gühmann

Georgina Coleman Driver

Aisling Riordan

Debbie Collins

Claudia Trautmann

Conor Biggins

Michael Gunn

Tadhg Dignan

Heather Gardner

Adrienne McLoughlin

# **APPENDIX: FINANCIAL STATEMENTS**

**Registration number 465628**

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Directors' Report and Financial Statements**  
**for the year ended 31st December 2019**

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**

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**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**

**Directors and other information**

Directors	Paddy Doherty Gavin Beetlestone Conor Mc Keon Pat Neville Aileen Gavin Myles Kelly John Boyle Fiona Ruth Hannon Roisin O'Hara Emma Fortune Lorraine Fitzgerald Aodhnait Carroll Marie Moynihan Steven Drew	- Appointed 27/01/2020 - Appointed 3/02/2020 - Resigned 29/05/2019 - Resigned 25/02/2019 - Resigned 25/02/2019 - Resigned 25/02/2019
Secretary	Conor Mc Keon	
Company Number	465628	
Registered office	Sport Ireland, The Courtyard, National Sports Campus, Snugborough Road, Dublin 15, D15 PN0N.	
Auditors	O'Malley & Company, Chartered Accountants & Statutory Audit Firm, Chapel Street, Castlebar, Co. Mayo, F23 PF21.	
Business Address	Castlebar Street, Westport, Co. Mayo, F28 KD63.	
Bankers	Permanent TSB, 70 Grafton Street, Dublin 2, D02 AP68.	
Solicitors	Clark Hill Solicitors, 4th Floor, 8-34 Percy Place, Dublin 4, D04 P5K3.	
Charity Tax Number	20657	
Registered Charity Number	20082178	

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Directors' report for the year ended 31st December 2019**

The directors present their report and the audited financial statements for the year ended 31st December 2019.

The financial statements are prepared in accordance with the Companies Act 2014, accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law.

The content of the Directors' Report is set out in the following headings:

- . Mission, Activities, Objectives and Strategy
- . Achievements and Performance
- . Financial Review
- . Structure, Governance and Management
- . Reference and Administrative Details

A more detailed analysis can be found in Leave No Trace (Ireland) Annual Report 2019.

## **MISSION, ACTIVITIES, OBJECTIVES AND STRATEGY**

### **Mission Statement**

The mission of the charity is to inspire responsible outdoor recreation through education, research, and partnerships throughout the island of Ireland.

### **Activities & Objectives**

Leave No Trace (Ireland) is a not for profit body made up of a network of organisations and individuals that have an interest in promoting responsible and sustainable use of the Irish countryside, mountains, lakes, forests and seas, through the Leave No Trace awareness and education programme. The Leave No Trace message has been adopted by many organisations from Government Departments, State Agencies, National Governing Bodies of Sport, education and training organisations and a range of tourism businesses. It is this broad adoption and promotion that gives the message its strength together with the fact that the principles are all positive in nature and based on sound science. The Leave No Trace Education Programme strives to inspire those who enjoy outdoor recreation about their personal responsibility to minimise their impact on the environment. The programme up-skills people to do this, through awareness and by practising some simple techniques. Leave No Trace Ireland training is delivered at various levels including Awareness Sessions, Trainer Courses and Advanced Trainer Courses.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Directors' report for the year ended 31st December 2019**

..... continued

The main areas of the charity's activities are:

- . An accessible, effective national framework easily utilised by multiple stakeholders across Ireland.
- . A training programme reaching primary and secondary school children in the country.
- . Full cooperation with all relevant government departments and state agencies, supporting their work and statutory duties.
- . Bespoke support to the community, voluntary and charitable sector.
- . Corporate involvement to deliver customised programmes and financial support.

Leave No Trace (Ireland) has five key priorities and objectives. These are:

1. To provide informed and enjoyable educational programmes on responsible and sustainable outdoor recreation throughout the island of Ireland.
2. To undertake, collate and publish research that underpins and informs our education programme which will inform our decision and policy making in outdoor recreation.
3. To be the first port of call for statutory and non-government organisations interested in responsible and sustainable outdoor recreation.
4. To be financially sustainable, administratively effective and meet relevant codes of good governance for charities on the island of Ireland.
5. To provide a range of high quality services for partners, volunteers and supporters to facilitate informed and enthusiastic communication of the Leave No Trace message through a robust, self-sustaining and comprehensive network.

### **Strategy**

Leave No Trace Ireland's Strategic Plan 'The Outdoors is Yours, Protect it! 2016-2021' provides a framework for the organisation's activities and priorities. Our Strategic Plan recognises the challenges facing all sporting, educational, tourism and charitable organisations at present. These challenges include the uncertainty of public funding and the economic challenges faced by many of Leave No Trace Ireland's partners as well as the importance of best practice, regarding charity governance and administration. The main activities of Leave No Trace (Ireland) centre on responsible outdoor recreation and the organisation's objectives as clearly defined in our Strategic Plan which is available on our website - [www.leavenotraceireland.org](http://www.leavenotraceireland.org). It also sets out our vision, mission and values.

## **ACHIEVEMENTS AND PERFORMANCE**

Our key achievements for 2019 are outlined under the five strategic priorities and objectives as follows:

### **Strategic Priority 1: Education**

- . 2019 saw the delivery of an innovative new Leave No Trace training programme to create awareness and educate outdoor recreational users in Donegal about responsible use of their environment.
- . The Marine Institute Programme which began in 2016, provides the opportunity for primary school children and teachers to learn about the importance of engaging with the sea, strengthening their marine heritage and identity and learning about Leave No Trace in Ireland. The programme now reaches over five hundred teachers and 15,000 primary school children in Ireland and has been secured up to 2020.
- . Leave No Trace (Ireland) continued the Outdoor Classroom Day in 2019; an international initiative led by Learning through Landscapes in the UK and Ireland, and globally by Project Dirt. This is a global campaign to celebrate and inspire outdoor learning and play.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Directors' report for the year ended 31st December 2019**

..... continued

**Strategic Priority 2: Research**

- . Leave No Trace (Ireland) co-ordinates a continuous stream of research, to provide relevant and up-to-date social and environmental knowledge to underpin the Leave No Trace message in Ireland. Leave No Trace (Ireland) currently have PH.D. and Master research programmes.
- . Irish and International research on outdoor recreation is available on the Leave No Trace (Ireland) website.

**Strategic Priority 3: Advisory**

- . Leave No Trace (Ireland) launched a new website in January 2020 which helps to further environmental education in Ireland, raising awareness of our unique national heritage and our duty to its continued protection and enhancement.

**Strategic Priority 4: Governance and Administration**

- . Leave No Trace (Ireland) moved into its own office space at the end of 2019. The new office space better accommodates the growing team and will enable Leave No Trace (Ireland) to continue to grow and deliver the national education programmes to communities around Ireland. The additional space will also help drive innovation and provide the opportunity for further expansion of the education and training services.
- . Leave No Trace (Ireland) was shortlisted for two categories in The Good Governance Awards - the Annual Report Award and the Governance Improvement Initiative Award.
- . Leave No Trace Ireland's Chairperson, Myles Kelly, was nominated for the Trustee of the Year Award run by the Wheel as part of the Charity Impact Awards.
- . Leave No Trace (Ireland) is compliant with the Charities Governance Code.

**Strategic Priority 5: Partnerships**

- . Leave No Trace (Ireland) are an active partner in the NG Europe Erasmus+ Project and engaged with individuals and communities in 2019, interested in green and social entrepreneurship training, helping them to develop their idea into a viable enterprise, which can act as a catalyst in creating social and environmental change. For further information please visit [www.leavenotraceireland.org](http://www.leavenotraceireland.org).
- . Leave No Trace (Ireland) launched the 'Leave No Trace Tidy Towns Award' in 2019. The award category is for any community group who has shown an appreciation for their outdoor environment and has taken action to promote responsible outdoor recreation.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Directors' report for the year ended 31st December 2019**

..... continued

## **FINANCIAL REVIEW**

The charity, with the aid of sound financial management and the support of its staff generated a very positive outcome for the year. The Surplus/(Deficit) for the year amounted to €15,005 (31st December 2019: €(1,589)).

In 2019, Leave No Trace (Ireland) had an income of €329,149 and expenditure of €314,144. In terms of fundraising results, 2019 has been the most successful year to date. The full results for the year are set out on page 15 in the Statement of Financial Activities.

### **Income**

Income in 2019 has increased by over 36% on the prior year. Leave No Trace (Ireland) currently receives core membership funding from state agencies and organisations who are official members and other sources of funding which include training services and grants. In 2019 three new core members joined the organisation and resulted in an increase of 66% on prior years core membership funding. Core membership funding accounts for almost 25% of total income. There was an increase in Training Income in 2019 due an increase in the Corporate Volunteering Days and the Advanced Trainer Course 2019. Grants were also received for core and project work which included funding received for a new website and IT equipment upgrade and new office refurbishment. See Incoming Resources Note on page 23 - 25 of the Accounts for full analysis.

### **Expenditure**

Expenditure in 2019 has increased by 30%. The big increase in expenditure was the new website and IT equipment upgrade, refurbishment to new office, legal fees and educational/training costs. The expenditure on the new website and the IT equipment upgrade has been capitalised. Expenditure is analysed under the three main areas of expenditure of the organisation which are:

#### **1. Cost of Projects**

This covers expenditure on funded projects in 2019 and include the Marine Institute Project, Donegal Leader Biodiversity Project, Mayo Leader Biodiversity Project, Advanced Trainer Course, EU Project - NG and Corporate Projects. An allocation of staff salaries and travel expenses has been made to these projects.

#### **2. Cost of Developing Membership Programmes and Design of Programmes and New Projects**

These costs relate to the costs incurred in developing and designing programmes and include costs incurred on education materials, printing, postage, design and training. A portion of salaries has been allocated to this cost code which represents the salary costs incurred by the organisation in obtaining new members and future funding streams.

#### **3. Cost of Programme Administration**

These costs relate to the overheads incurred in servicing existing members programmes and the overheads of the organisation.

See Expenditure Note on page 26 - 27 of the Accounts for full analysis.

### **Reserves Policy and Level**

To ensure Leave No Trace (Ireland) has sufficient funds to deliver core functions during a period of unforeseen difficulty it operates a reserve procedure which takes into consideration:

- . Risks associated with income/expenditure differential from budget;

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Directors' report for the year ended 31st December 2019**

..... continued

- . Other risks;
- . Planned activity level and potential opportunities;
- . Leave No Trace Ireland's contractual commitments;
- . Costs associated with redundancy;
- . Proportion to be maintained in a readily realisable form;
- . Must be freely available to spend (i.e. not restricted).

The Board of Leave No Trace (Ireland) introduced a new reserve policy in 2020 - to carry six months operating costs in a readily reliable form. The reserve threshold is advised by the Corporate Governance Subgroup in line with the Annual Budget and is approved by the Board.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational Structure**

Leave No Trace (Ireland) is a company limited by guarantee not having a share capital (CRO 465628) and with a CHY and CRA number (20657 and 200082178 respectively). It was officially established in 2008 and was granted charitable status in 2013. The organisation is managed by a voluntary Board of Directors. The Board of Directors are responsible for the strategic direction and running of Leave No Trace (Ireland) and are supported by two employees, one intern, volunteers and over 25 contract educators and researchers. The Board are assisted by voluntary sub-groups including: Education and Advisory (EAG), Research, Corporate Governance and Communications and Engagement (CAE). Our registered address is Sport Ireland, The Courtyard, Sport Ireland National Sports Campus, Snugborough Road, Blanchardstown, Dublin 15, D15 PN0N. Leave No Trace (Ireland) is registered as 'Compliant' with the Governance Code. Leave No Trace (Ireland) is affiliated with the Leave No Trace for Outdoor Ethics, America.

The constitution of Leave No Trace (Ireland) included Memorandum and Articles of Association, which comprise the governing documents for the Organisation. In line with legal requirements, the governing documents are lodged with the Companies Registration Office (CRO) and Charities Regulatory Authority (CRA) and are publicly available. The Board is responsible for ensuring the governing documents accurately describe the organisation's structure, activities, and the responsibilities of the Board.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Directors' report for the year ended 31st December 2019**

..... continued

**Governance**

Leave No Trace (Ireland) is committed to maintaining the highest standards of corporate governance across all areas of its work. The Board formally reiterated our full compliance with the Governance Code for Community, Voluntary and Charitable Organisations. In line with the Governance Code for Community, Voluntary and Charitable Organisations in Ireland the Directors wish to make the following confirming statement: 'We confirm that a review of our organisation's compliance with the principles of the code was conducted in 2017. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The review outlines actions and completion dates for any issues that the assessment identifies as needing to be addressed'. Leave No Trace (Ireland) Corporate Governance have a new audit system in place to review the company policies and procedures. An external auditor is appointed and conducts an evaluation through on site visits. A formal report with any recommendations are presented on a quartile basis to the Board. There is a Corporate Governance sub-group made up of five Directors of the Board of Leave No Trace (Ireland) and the Manager. The sub-group were tasked with two key roles for 2019 which included compliance with SORP and overseeing fundraising specifically for core and corporate funds.

**Composition of the Board**

- . The Board Members are the Directors of the company.
- . All members of the Board are also official members of the company.
- . There are currently 10 members on the Board of Leave No Trace (Ireland). Their professional biographies are available on Leave No Trace Ireland's website [www.leavenotraceireland.org/about/our-people/board-of-directors/](http://www.leavenotraceireland.org/about/our-people/board-of-directors/). There are three officer roles on the Board - the Chair, Secretary and Treasurer.
- . Employees of Leave No Trace (Ireland) cannot be Directors of the Board.
- . All appointments are made through Boardmatch Ireland and officially appointed by the Board at quarterly Board meetings and the AGM.

*Sub-groups of the Board of Leave No Trace (Ireland)*

Sub-groups are established to deal with ongoing areas of work or to progress specific pieces of work. Roles and responsibilities of subgroups are outlined in the Terms of Reference for each subgroup. All sub-group chairpersons are appointed by the Chairperson and all Board members can be members of Board sub-committees. Each sub-committee will have a minimum of two Board members with one of them chairing the sub-committee. Each sub-group have a chair which will be appointed by the Chairperson and Secretary. External individuals may be invited to join based on their particular skills and/or experience.

Currently the sub-groups are:

- . Education and Advisory Group (EAG)
- . Research
- . Communications and Engagement (AE)
- . Corporate Governance



**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Directors' report for the year ended 31st December 2019**

..... continued

**Principal Risks & Uncertainties**

The principal risk and uncertainty relates to the income stream of the company which is dependent on various grant allocations for services. Changes in grant policies by State Bodies and EU Guidelines may effect the income funding position.

**Events since the Balance Sheet Date**

No events have occurred between 31st December 2019 and the date of signing the financial statements which could materially affect the financial statements.

**Accounting Records**

The directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company. In order to comply with the requirements of the act, book-keeper services are obtained. The accounting records of the company are maintained at their offices at Castlebar Street, Westport, Co. Mayo, F28 KD63.

**Statement on Relevant Audit Information**

In accordance with Section 330 of the Companies Act 2014:

- so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware; and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the auditor is aware of that information.

**Going Concern**

Based on the results for the year, the year-end position and the approved funding for 2020, the board believes that the charity has adequate resources to continue in operational existence for the foreseeable future (at least twelve months from the date of approval of the financial statements for 2019).

**Auditors**

In accordance with Sections 383(2) of the Companies Act 2014, the auditors, O'Malley & Company, have indicated their willingness to continue in office.

The report was approved by the board on and signed on its behalf by:

*Myles Kelly*  
.....  
**Myles Kelly**  
**Director**

*Conor McKeon*  
.....  
**Conor Mc Keon**  
**Director**

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**

**Statement of directors responsibilities for the members' financial statements**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain, and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board:

*Myles Kelly*  
.....

**Myles Kelly**  
**Director**

*Conor McKeon*  
.....

**Conor Mc Keon**  
**Director**

**Independent auditors' report to the members of  
(A Company Limited by Guarantee)  
Leave No Trace (Ireland)**

**Opinion**

We have audited the financial statements of Leave No Trace (Ireland) for the year ended 31st December 2019 which comprise of the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2019 and of its surplus/(deficit) for the year then ended; and
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standards for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Small Entities, in the circumstances set out in note 19 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**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The directors 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.

**Independent auditors' report to the members of  
Leave No Trace (Ireland) (continued)  
(A Company Limited by Guarantee)**

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.

**Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- In our opinion, the information given in the directors' report is consistent with the financial statements;  
and
- In our opinion, the directors' report has been prepared in accordance with the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 10, the directors 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 they 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 directors are responsible for assessing the company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

**Independent auditors' report to the members of  
Leave No Trace (Ireland) (continued)  
(A Company Limited by Guarantee)**

**Auditor's 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 (Ireland) 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also;

- 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 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 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 statement represent the underlying transactions and events in a manner that achieves fair presentation.

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.

**Independent auditors' report to the members of  
Leave No Trace (Ireland) (continued)  
(A Company Limited by Guarantee)**

**The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Patrick P. O'Malley*

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Patrick P. O'Malley  
for and on behalf of  
O'Malley & Company,  
Chartered Accountants and Statutory Audit Firm,  
Chapel Street,  
Castlebar,  
Co. Mayo, F23 PF21.  
Date:

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**

**Statement of Financial Activities**  
**(Including The Income and Expenditure Account)**  
**for the year ended 31st December 2019**

		Unrestricted	Restricted	Continuing operations	
	Notes	Funds	Funds	2019	2018
		€	€	Total	Total
				€	€
<b>Income from:</b>					
Donations and Legacies	6	6,452	-	6,452	8,290
Charitable Activities	6	194,941	99,511	294,452	231,949
Other Income	6	1,397	26,848	28,245	425
<b>Total Income</b>		<b>202,790</b>	<b>126,359</b>	<b>329,149</b>	<b>240,664</b>
<b>Expenditure on:</b>					
Charitable Activities	7	196,869	117,275	314,144	242,253
<b>Total Expenditure</b>		<b>196,869</b>	<b>117,275</b>	<b>314,144</b>	<b>242,253</b>
<b>Net Income</b>		5,921	9,084	15,005	(1,589)
Transfer Between Funds	14	9,084	(9,084)	-	-
<b>Net Movement in Funds</b>	14	15,005	-	15,005	(1,589)
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward		46,853	-	46,853	48,442
<b>Total Funds Carried Forward</b>		<b>61,858</b>	<b>-</b>	<b>61,858</b>	<b>46,853</b>

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised surpluses and deficits other than those recorded in the statement of financial activities.

The notes on pages 19 to 33 form an integral part of these financial statements.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**

**Statement of Financial Position**  
**as at 31st December 2019**

		2019		2018	
Notes	€	€	€	€	€
<b>Non Current Assets</b>					
Property, Plant & Equipment	<b>9</b>		15,826		388
<b>Current Assets</b>					
Receivables	<b>10</b>	75,661		43,789	
Cash and Cash Equivalents		24,850		37,729	
		100,511		81,518	
<b>Payables: Amounts falling due within one year</b>	<b>12</b>	(54,479)		(35,053)	
<b>Net Current Assets</b>			46,032		46,465
<b>Total Assets less Current Liabilities</b>			61,858		46,853
<b>Funds:</b>					
Unrestricted Funds			61,858		46,853
<b>Charity funds</b>	<b>14</b>		61,858		46,853

The financial statements were approved by the Board on and signed on its behalf by

*Myles Kelly*  
.....

**Myles Kelly**  
**Director**

*Conor McKeon*  
.....

**Conor Mc Keon**  
**Director**

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**

**Statement of Changes in Funds for the year ended 31st December 2019**

	<b>Statement of Financial Activities</b>	<b>Total funds</b>
	<b>€</b>	<b>€</b>
<b>Balance at at 1st January 2018</b>	48,442	48,442
Surplus/(Deficit) for the year	(1,589)	(1,589)
<b>Balance at 31st December 2018</b>	<u>46,853</u>	<u>46,853</u>
<b>Balance at 1st January 2019</b>	46,853	46,853
Surplus/(Deficit) for the year	15,005	15,005
<b>Balance at 31st December 2019</b>	<u>61,858</u>	<u>61,858</u>

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**

**Statement of Cashflows**  
**for the year ended 31st December 2019**

	<b>2019</b>	<b>2018</b>
	€	€
<b>Cash flows from operating activities</b>		
Operating (loss)/profit	15,766	(1,589)
Depreciation	5,363	163
(Increase) in debtors	(31,872)	(12,075)
(Decrease) in creditors and deferred income	(6,636)	13,037
	<hr/>	<hr/>
Cash generated from operating activities	(17,379)	(464)
<b>Cash flows from operating activities</b>	<b>(17,379)</b>	<b>(464)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Interest Paid	(761)	-
	<hr/>	<hr/>
<b>Net cash flows from financing activities</b>	<b>761</b>	<b>-</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
New Website & IT Equipment	20,801	255
	<hr/>	<hr/>
<b>Net cash flows from investing activities</b>	<b>(20,801)</b>	<b>(255)</b>
	<hr/>	<hr/>
Financing	(38,941)	(719)
	<hr/>	<hr/>
<b>Net Decrease in cash and cash equivalents</b>	<b>(12,879)</b>	<b>(719)</b>
<b>Cash and cash equivalents at 1st January 2019</b>	<b>37,729</b>	<b>38,448</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31st December 2019</b>	<b>24,850</b>	<b>37,729</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 19 to 33 form an integral part of these financial statements.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

**1. General Information**

The company is a company limited by guarantee, registered in the Republic of Ireland. The address of the registered office is C/O Sport Ireland, The Courtyard, National Sports Campus, Snugborough Road, D15 PN0N. The company has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No. CHY 20657 and is registered with the Charities Regulatory Authority (No. 20082178).

**2. Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements:

**2.1. Basis of Preparation**

The financial statements are prepared on the going concern basis, under the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council. The company has applied the recommendations contained in Charities SORP (FRS 102) effective 1 January 2019.

The financial statements are prepared in Euro which is the functional currency of the company.

**2.2. Income Resources**

Income is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts, bequests, income from grant funding and membership income. Membership income is accounted for and deferred on a time basis. Grant income may be classed as restricted or unrestricted dependent on the conditions included in each agreement.

Grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided).

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

..... continued

**2.3. Expenditure**

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include those incurred in the governance by the Board of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

**2.1. Fund Accounting**

The following funds are operated by the Charity:

*Unrestricted Funds*

Unrestricted funds are general funds that are available for use at the boards' discretion in furtherance of any of the objectives of the charity.

*Restricted Funds*

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

**2.2. Property, plant and equipment and depreciation**

Property, plant and equipment are recorded at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is recognised so as to write off the cost or valuation of property, plant and equipment over their useful lives on the following basis:

Office & Computer Equipment - 25% Straight Line

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

..... continued

**2.3. Receivables**

Receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

**2.4. Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**2.5. Payables**

Payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**2.6. Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 20657.

**2.7. Employee Benefits**

The company provides a range of benefits to employees, including paid holiday arrangements.

(i) *Short term benefits*

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

**2.8. Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

**2.9. Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

..... continued

**4. Critical Accounting Judgements and Estimates**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

*Useful lives of tangible fixed assets*

Long-lived assets comprising primarily of property and fixtures and equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the current year. The net book value of tangible fixed assets subject to depreciation at the financial year end date was €15,826 (2018 :€388).

*Provision for doubtful debts*

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts; which the company believes will not be collected. These estimates included such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on operating results. The level of provision required is reviewed on an ongoing basis.

**5. Going concern**

As described in the directors' report on page 2 - 9, the company promotes responsible and sustainable use of the Irish countryside, mountains, lakes, forests and seas through the Leave No Trace awareness and education programme. These activities are largely financed by the receipt of funding from government agencies. The company has received confirmation from their core funders that funding will be continued for the foreseeable future. The company's future is therefore very dependent on the support of government agencies. The directors are confident the company will be able to continue trading and on that basis it is appropriate to prepare the accounts on a going concern basis.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

..... continued

<b>6. Incoming Resources</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>. Donations and Legacies</b>				
Corporate Donations	6,396	-	6,396	8,290
Sundry - Donation	56	-	56	-
<b>Total Income from Donations and Legacies</b>	<u>6,452</u>	<u>-</u>	<u>6,452</u>	<u>8,290</u>
<b>. Charitable Activities</b>				
<b>- Core Members Funding</b>				
Department of Rural and Community Development	10,000	-	10,000	10,000
Sport Ireland	10,000	-	10,000	10,000
Coillte	10,000	-	10,000	10,000
Fáilte Ireland	10,000	-	10,000	10,000
Waterways Ireland	4,000	-	4,000	4,000
OPW Phoenix Park	5,000	-	5,000	5,000
Inland Fisheries Ireland	7,500	-	7,500	-
Department of Culture, Heritage and the Gaeltacht	10,000	-	10,000	-
Irish Environmental Network	15,163	-	15,163	-
<i>Total Core Members Funding</i>	<u>81,663</u>	<u>-</u>	<u>81,663</u>	<u>49,000</u>
- Training Income/LA21/Various Grants	10,542	18,925	29,467	6,127
- Marine Institute Project	48,000	-	48,000	47,100
- EU Project Grants	-	22,740	22,740	27,841
- Corporate Training	22,015	-	22,015	-
- Mayo Leader Biodiversity Project Grant	-	11,500	11,500	11,500
- Other Partners	10,597	-	10,597	8,898
- Hubspot	-	-	-	20,000
- Educational Materials	6,182	14,435	20,617	23,105
- Advanced Trainer Course 2019	9,689	6,000	15,689	-
- New Partners	1,000	-	1,000	-
- Donegal Leader Biodiversity Project Grant	-	25,911	25,911	-
- Sundry	5,253	-	5,253	-
<b>Total Income from Charitable Activities</b>	<u>194,941</u>	<u>99,511</u>	<u>294,452</u>	<u>193,571</u>
<b>. Other Income</b>				
Dept.of Rural & Community Development Grant-Office	-	10,500	10,500	-
Mayo Leader Grant - New Website & IT Equipment	-	16,348	16,348	-
Sundry	1,397	-	1,397	425
<b>Total Other Income</b>	<u>1,397</u>	<u>26,848</u>	<u>28,245</u>	<u>425</u>
<b>Total Income</b>	<u>202,790</u>	<u>126,359</u>	<u>329,149</u>	<u>240,664</u>

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

..... continued

**6. Incoming Resources - cont'd**

<b>Geographical market</b>	<b>2019 Total €</b>	<b>2018 Total €</b>
Ireland	306,409	212,823
Europe	22,740	27,841
	<u>329,149</u>	<u>240,664</u>

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

..... continued

**6. Incoming Resources cont'd - Grant Analysis**

Included in Incoming Resources are the following grants received in the year ended 31st December 2019:

Name of Agency	Type of Funding	2019		Total €
		Unrestricted €	Restricted €	
Department of Rural and Community Development	Core Members Funding	10,000		10,000
Sport Ireland	Core Members Funding	10,000		10,000
Coillte	Core Members Funding	10,000		10,000
Fáilte Ireland	Core Members Funding	10,000		10,000
Waterways Ireland	Core Members Funding	4,000		4,000
OPW Phoenix Park	Core Members Funding	5,000		5,000
Inland Fisheries Ireland	Core Members Funding	7,500		7,500
Department of Culture, Heritage and the Gaeltacht	Core Members Funding	10,000		10,000
Irish Environmental Network	Core Members Funding	15,163		15,163
County Councils	LA 21 & Tidy Town Funding		18,925	18,925
Marine Institute Project	Explorers Education	48,000		48,000
EU Projects	Programme Funding NG Europe/Imprint Project Funding		22,740	22,740
Mayo Leader	Biodiversity Project Grant		11,500	11,500
Donegal Leader	Biodiversity Project Grant		25,911	25,911
Department of Rural and Community Development	Refurbishment of New Office Grant		10,500	10,500
Mayo Leader	Website & IT Upgrade Grant		16,348	16,348
Department of Rural and Community Development	Educational Materials Funding		14,435	14,435
Department of Rural and Community Development	Advanced Trainer Course Funding		6,000	6,000
		<b>129,663</b>	<b>126,359</b>	<b>256,022</b>

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

..... continued

**7. Expenditure on Charitable Activities**

Expenditure on Charitable Activities is analysed under the three main activities of the organisation which are:

1. Cost of Projects.
2. Cost of Developing Membership Programmes and Design of Programmes and New Projects.
3. Cost of Programme Administration.

	Activity 1 €	Activity 2 €	Activity 3 €	2019 Total €	2018 Total €
<b>. Direct Project Costs</b>					
Marine Project	24,716	-	-	24,716	32,481
EU Projects	13,531	-	-	13,531	22,390
Corporate Projects	14,097	-	-	14,097	3,967
Mayo Leader Biodiversity Project	11,500	-	-	11,500	-
Advanced Trainer Course	19,704	-	-	19,704	-
Donegal Leader Biodiversity Project	25,911	-	-	25,911	-
	<b>109,459</b>	<b>-</b>	<b>-</b>	<b>109,459</b>	<b>58,838</b>
<b>. Support Costs</b>					
Wages	20,950	23,769	43,333	88,052	85,227
Trainers	-	-	-	-	4,292
Staff Training	-	-	582	582	2,424
Hubspot	-	-	-	-	19,903
Rent	-	-	3,750	3,750	400
Insurance	-	-	1,650	1,650	1,650
Educational Materials	-	14,105	-	14,105	15,263
New Office Refurbishment	-	-	10,496	10,496	-
Printing, Postage & Stationery	-	4,102	-	4,102	4,153
Design	-	3,491	-	3,491	1,697
Training and LA 21	-	22,399	-	22,399	5,630
Telephone	-	-	2,074	2,074	2,160
Computer Costs	-	-	953	953	1,322
IT Software	-	-	490	490	-
Trainer Travel	-	5,148	-	5,148	2,070
Travelling & Subsistence	-	15,772	-	15,772	15,583
Bank Interest & Charges	-	-	20	20	148
Sundry Expenses	-	-	4,224	4,224	3,925
Subscriptions	-	1,783	-	1,783	-
Loan Interest Paid	-	-	761	761	-
Depreciation	-	-	5,363	5,363	163
	<b>20,950</b>	<b>90,569</b>	<b>73,696</b>	<b>185,215</b>	<b>166,010</b>

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

..... continued

**7. Expenditure on Charitable Activities - cont'd**

	Activity <b>1</b> €	Activity <b>2</b> €	Activity <b>3</b> €	<b>2019</b> <b>Total</b> €	<b>2018</b> <b>Total</b> €
<b>. Governance Costs</b>					
Administration for Board	-	-	2,790	2,790	-
Meeting Costs	-	-	3,147	3,147	7,158
Legal and Professional	-	-	3,979	3,979	1,358
Accountancy	-	-	4,941	4,941	4,891
Audit	-	-	4,613	4,613	3,998
	-----	-----	-----	-----	-----
	-	-	<b>19,470</b>	<b>19,470</b>	<b>17,405</b>
	-----	-----	-----	-----	-----
<b>Total Expenditure</b>	<b>130,409</b>	<b>90,569</b>	<b>93,166</b>	<b>314,144</b>	<b>242,253</b>
	-----	-----	-----	-----	-----
Unrestricted Expenditure				196,869	
Restricted Expenditure				117,275	
				-----	
				-----	

**Allocation of Staff Costs**

Wages and Travel Expenses are allocated on the basis of 'staff time'.

**Leave No Trace (Ireland)**  
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**Notes to the financial statements**  
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**8. Employees**

**Number of employees**

The average monthly numbers of employees during the year were:

- Direct & Administration

	<b>2019</b>	<b>2018</b>
	2	2
	<u>2</u>	<u>2</u>

**Employment costs**

Wages and salaries  
 Social insurance costs

	<b>2019</b>	<b>2018</b>
	€	€
Wages and salaries	79,404	76,885
Social insurance costs	8,648	8,342
	<u>88,052</u>	<u>85,227</u>

All amounts stated above were treated as an expense of the company in the financial year.

*Key management compensation*

Key management comprises of the directors of the company. There was no compensation paid to the directors of the company in the year ended 31st December 2019.

No employee received employee benefits (excluding employer pension costs) of more than €70,000.

The charity also receives significant support from voluntary workers which equated to 5,000 hours in the year ended 31st December 2019. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised in the financial statements.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
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**9. Tangible assets**

	<b>Office Equipment €</b>	<b>Total €</b>
<b>Cost</b>		
At 1st January 2019	650	650
Additions	20,801	20,801
	<hr/>	<hr/>
At 31st December 2019	21,451	21,451
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1st January 2019	262	262
Charge for the year	5,363	5,363
	<hr/>	<hr/>
At 31st December 2019	5,625	5,625
	<hr/>	<hr/>
<b>Net book values</b>		
At 31st December 2019	<u>15,826</u>	<u>15,826</u>

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
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<b>10. Receivables</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>€</b>	<b>€</b>
Trade receivables		10,800	6,589
Other receivables - rent deposit		2,250	-
Accrued Income	<b>10. 1</b>	62,611	37,200
		<u>75,661</u>	<u>43,789</u>
<b>10. 1 Accrued Income</b>		<b>€</b>	<b>€</b>
Donegal Biodiversity Project Grant		25,911	-
Mayo Leader Grant		16,348	11,500
EU Grant		-	10,000
Marine Institute		15,850	15,700
Fingal County Council		750	-
Longford County Council		700	-
Roscommon County Council		200	-
Galway Anti Litter		1,200	-
Sligo Anti Litter		1,596	-
Sundry Donation		56	-
		<u>62,611</u>	<u>37,200</u>

All receivables are due within 1 year.

The fair values of Debtors approximate to their carrying amounts. There was no impairment to debtors in the year ended 31st December 2019.

<b>11. Cash &amp; Cash Equivalents</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Cash and Bank Balances	<u>24,850</u>	<u>37,729</u>

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

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**12. Payables**

**Amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	€	€
<i>Loans &amp; other borrowings</i>		
Clann Credo Loan	26,062	-
Trade payables	75	11,394
Accruals	4,381	9,938
Deferred income	<b>12. 1</b> 20,000	10,000
<i>Taxation creditors</i>		
PAYE/PRSI/USC	3,961	3,721
	54,479	35,053

**12. 1 Deferred Income**

	€	€
<u>Core Members Funding</u>		
Department of Rural and Community Development	10,000	-
Fáilte Ireland	10,000	10,000
	20,000	10,000

The terms of accruals are based on the underlying contracts.

Tax and social insurance are subject to the terms of the relevant legislation and are paid as they fall due. No interest was due at the financial year end date.

**Leave No Trace (Ireland)**  
**(A Company Limited by Guarantee)**  
**Notes to the financial statements**  
**for the year ended 31st December 2019**

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**13. Financial Instruments**

The analysis of the carrying amounts of the financial instruments of the company required under section 11 of FRS 102 is as follows:

	2019 €	2018 €
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Trade Receivables	10,800	6,589
Other Receivables	2,250	-
Cash at bank and in hand	24,850	37,729
	37,900	44,318
	37,900	44,318
<b>Financial liabilities measured at amortised cost</b>		
Trade Payables	75	11,394
	75	11,394
	75	11,394

**14. Reconciliation of movements in charity funds**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1st January 2018	48,442	-	48,442
Movement during the financial year	(1,589)	-	(1,589)
At 31st December 2018	46,853	-	46,853
Movement during the financial year	5,921	9,084	15,005
Transfer between Funds	9,084	(9,084)	
At 31st December 2019	61,858	-	61,858
	61,858	-	61,858

There was a surplus in restricted funds during the year ended 31st December 2019. This arose as a grant was received from Leader re development of a new website and IT equipment upgrade. The grant income in the amount of €16,348 is included in the Statement of Financial Activities as restricted funds but the related expenditure in the amount of €20,801 has been capitalised. Depreciation at €5,200 has been charged in the Statement of Financial Activities. There was an overall surplus in restricted funds of €9,084 which is made up of €11,148 surplus due to the treatment of the capital grant received and the related capital expenditure and a deficit on other restricted funds of €(2,064).

The surplus in restricted funds has been transferred to unrestricted funds at year end.

**15. Capital commitments**

The company had no capital commitments at 31st December 2019.

**Leave No Trace (Ireland)**  
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**Notes to the financial statements**  
**for the year ended 31st December 2019**

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**16. Contingent liabilities**

The directors are not aware of the existence of any other contingent liabilities as at 31st December 2019.

**17. Related party transactions**

A number of directors are employees of the organisations that provide funding to Leave No Trace (Ireland). No expenses were paid to the directors during the year ended 31st December 2019.

**18. Company limited by guarantee**

The liability of the members is limited. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding €1.

**19. APB Ethical Standard - Provisions Available for Small Entities**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

**20. Comparative amounts**

Comparative amounts have been re-grouped where necessary on the same basis as those for the current year.

**21. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**22. Approval of financial statements**

The board of directors approved these financial statements for issue on .



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