# Celeave No Trace ANNUAL REPORT 2020



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# CHAIRPERSONS' STATEMENT

Message from Paddy Doherty, Chairperson, Leave No Trace Ireland



"As we all spend more time outdoors, it's more important than ever to protect the places we love and leave no trace. We have a duty to our environment, to wildlife and to each other to be responsible stewards of the natural world – our national parks, woodlands, rivers, beaches, mountains and everywhere in between."

### Chair's Foreword

In 2020, Leave No Trace Ireland adapted to the new realities of the pandemic by increasing our online engagement across a range of platforms, including a nationwide public awareness campaign and online training programmes, which we are delighted to be able to reprise for a second series in 2021.

During 2020, the organisation undertook substantial work to design a new Strategic Plan for the period 2021 to 2024. This was a major piece of work which involved our core members, trainers, members and the public in the process. I am delighted to share that the final Strategic Plan is now approved and will give us a firm platform for development over the next three years. Our new Strategic Plan sets out an ambitious agenda which will require significant growth in unrestricted funding to deliver on key goals. Leave No Trace Ireland are committed to sustainable financial growth. As such, detailed discussions with members, partners and supporters on how to achieve this will take place in 2021.

I wish to extend my gratitude and thanks to our Board of Directors and Executive team who rose to the many challenges and helped deliver much-needed educational and awareness services during this challenging period. They demonstrated expert leadership, and thanks to their commitment and effort to deliver our strategic objectives, we are ready to emerge from the current environment with the tools and capabilities we need to achieve our mission and vision for the future. We will learn from the 2020 experience and keep in practice the good things that occurred.

Looking ahead to our priorities for 2021, we will continue our progress towards delivering an accessible, effective national framework that is easily utilised by multiple stakeholders across Ireland. The full implications of Covid-19 on stakeholders and the wider environment and economy remain to be seen. Still, we are in a strong position to face any challenges that come our way. The Board will continue to work to ensure and enhance the financial sustainability of



the organisation, maintaining the capacity to grow and develop its range of activities and services to meet the growing demand.

As we finish this period with a robust set of results, I want to take this opportunity to thank all our members for your unwavering resolve and support during the most turbulent of times. You have ensured that we have come through this stronger together. Your commitment, passion and enthusiasm are what drives our success.

Paddy Doherty

**Paddy Doherty** *Chairperson, Leave No Trace Ireland* 



# CEO REPORT

### Message from Maura Kiely, CEO, Leave No Trace Ireland



"Covid-19 has reawakened our appreciation of the outdoors with a huge increase of people using public parks and the open countryside for recreation, exercise and enjoyment. However, this has also increased pressures on our open spaces which is threatening the quality and protection of the outdoors that are important habitats for our wildlife. By empowering personal responsibility, we can encourage people to get outdoors and help the wild places and species we love to stay wild."

### CEO Report

2020 was one of the most significant years in Leave No Trace Ireland's history. As more and more people spent time outdoors to experience the beauty, exhilaration and escapism of outdoor recreation, our collective impact on the environment also increased. The Covid-19 pandemic had a profound impact on people's lives resulting in a surge of people visiting the outdoors.

Outdoor recreation became vital in raising the spirit and mood of our community during the necessary periods of lockdown, shielding and self-isolation that was required to stop the spread of the Coronavirus. We were delighted that the public engaged more with their local spaces and places during this difficult time, a reflection of how important the outdoors is for us all. However, significant social and environmental impacts caused by the surge in visitors continue to be visible. The most prevalent issues disrupting our natural beauty spots include littering, dog waste, livestock worrying, disturbance to wildlife, irresponsible car parking, overcrowding and damage from wild camping and wildfires. To help mitigate these impacts and educate visitors on how to enjoy the outdoors in a responsible way, a new nationwide campaign was launched by Leave No Trace Ireland. The campaign was supported by our core funders and stakeholders affected by these issues. We coordinated consistent strong stakeholder engagement with our members which was the cornerstone of our work in response to Covid-19.

By encouraging people to understand and respect the areas they visited as well as the responsibilities that come with accessing the countryside and outdoor spaces, Leave No Trace Ireland's programme became central to providing clear guidelines on personal responsibility and enjoying the outdoors with care.

Throughout 2020, we continued to invest and innovate to develop our range of education



and training services and member supports. Highlights from 2020 include:

- Moving our training services online
- Design and delivery of online webinars to members and key stakeholders on behavioural change in outdoor recreation amid Covid-19
- Delivery of our AGM online
- Delivery of our first successful national public awareness campaign with eight state agencies and the Government of Ireland
- Being shortlisted for the national Good Governance Award, Annual Report category and Charity Impact Award, Trustee of the Year category 2020
- Development of a new Strategic Plan 2021-2024
- Supporting the work of Comhairle na Tuaithe as new core members

With financial growth, we were also pleased to increase the organisation's financial reserves with a year-end surplus. The organisation's net assets grew by over 40% which was gratifying considering how the year panned out. This allowed us to continue to build reserves appropriate for the organisation's size, in line with best practice for charities. At year end, the organisation had clear targets to focus into 2021, with further growth targets to increase community and corporate programmes as well as core memberships.

As much as 2020 had been about change and adapting to 'the new normal', we remain focused on executing our own long-term vision. A considerable amount of work went into preparing the new Strategic Plan 2021-2024. This year I look forward to launching the new Strategic Plan that will respond to Covid-19 as well as secure adequate resources to scale the organisation to deliver an accessible, effective national framework on responsible outdoor recreation for all stakeholders.

Throughout 2020 everyone involved rose to the enormous challenges and we should be justly proud of our achievements. On behalf of the Board and staff of Leave No Trace, I wish to say thank you to Leave No Trace Ireland's individual,



organisational and community members for their involvement and ongoing support. I also wish to thank the core funders for their continued support of Leave No Trace Ireland. Without their interest, belief and commitment, the organisation would simply be unable to deliver its programme and protect the environment.

Finally, I wish to thank all Board Directors for their hard work and commitment throughout the year. I also wish to thank the staff for their continued dedication, energy and drive in delivering the Leave No Trace mission. It is amazing to see what a small group of dedicated people can achieve.

Maura Kiely

Maura Kiely CEO, Leave No Trace Ireland



# ABOUT LEAVE NO TRACE IRELAND

## **3. ABOUT LEAVE NO TRACE IRELAND**

Leave No Trace Ireland is an environmental education programme designed to promote and inspire responsible outdoor recreation through education, research, and partnerships.

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 across the Republic and Northern Ireland. In 2004 Comhairle na Tuaithe (the Countryside Council) was established to progress this.

Comhairle na Tuaithe stakeholders agreed the internationally recognised Leave No Trace programme represented the best code of outdoor ethics for Ireland to help prevent conflict and serve a variety of needs and purposes relating to outdoor recreation. Leave No Trace was appointed to Comhairle na Tuaithe as core members in 2020. The educational approach to inspire positive behavioural change and the ability to customise the 7 Principles to different settings resonated with stakeholders.

In September 2008, Leave No Trace Ireland was officially launched and in 2013, the organisation was granted charitable status. Today, Leave No Trace Ireland has its own office in Westport, Co. Mayo, with five full-time employees and over 70 Accredited Trainers and Training Centres who deliver training, research, and education across the island of Ireland.

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, human impacts on the environment are accumulating. Public education and awareness of minimal impact skills and techniques through the Leave No Trace skills and ethics education programme can considerably reduce the degradation of the environment in the future.





## LEAVE NO TRACE IRELAND BY NUMBERS

2021 is the final year of the delivery of Leave No Trace Ireland's five-year Strategic Plan 2016-2021. During that time, the organisation has undergone significant positive changes

2019	2020
9 Core members	9 Core members
64 membership sign ups	311 membership sign-ups
	3 new corporate programmes
Partner of the NGEurope Erasmus+ project	Awarded project lead of new SEE EU Erasmus+ project
	#LoveThisPlace #LeaveNoTrace public awareness campaign
Two Leave No Trace Ireland PhD's underway	First Leave No Trace Ireland PhD published Second PhD in progress
16 two-day trainer courses delivered	2 two-day trainer courses delivered
16 Awareness Courses	11 Awareness Courses. 4 online webinars
5 new videos	14 new Videos
15 public consultations	10 public consultations
Users to website increased by 18.57% in 2019	Users to website increased by 43.92% in 2020

#### 2020 Key Impacts

5 new skills & ethics leaflets for outdoor activities published online

21 new Irish language resources published online

#LoveThisPlace #LeaveNoTrace public awareness campaign

4 online webinars delivered

106 Champions workshops delivered

13 River Explorer workshops delivered

2.3 million people reached through awareness campaign

1 million website visitors

Social media engagement increased by 177.34% in 2020 compared to 2019



# DIRECTORS REPORT

# **4. DIRECTORS' REPORT**

The Directors present their Annual Report and audited financial statements of Leave No Trace Ireland for the year ended 31st December 2020.

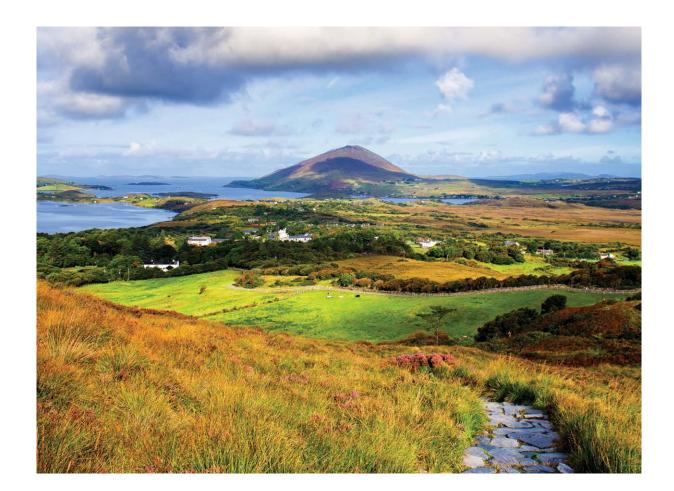
Leave No Trace Ireland is a registered charity, and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014, as well as with the Charities Statement of Recommended Practice or SORP and the Charities Governance Code.

Leave No Trace Ireland is a Registered Charity (20082178) and a company limited by guarantee and not having share capital incorporated in the Republic of Ireland under the Companies Act 2014. 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. In 2020 Leave No Trace Ireland complied with its obligations to submit annual returns on its core activities to the Charities Regulator.

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

- **4.1** SUMMARY OF THE ORGANISATION'S OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE
- **4.2 FINANCIAL REVIEW**
- 4.3 STRUCTURE, GOVERNANCE AND MANAGEMENT
- 4.4 PLANS FOR THE FUTURE



## **4.1 SUMMARY OF THE ORGANISATION'S OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

# VISION

Inspiring ethical outdoor recreation.

# MISSION

Empowering environmental stewardship and responsible recreation across the island of Ireland that is in harmony with our shared outdoor heritage through

- Actions grounded in research
- Advocating for sustainable enjoyment of the outdoors
- Educating environmental stewards
- Engagement in environmental projects
- Partnerships with stakeholders

## VALUES

#### **RESPECT FOR OUR ENVIRONMENT** (SUSTAINABLE ENJOYMENT)

- We believe that Ireland has a unique outdoor heritage that deserves to be respected and preserved in its own right and not solely for financial or economic advantage.
- We believe in the value of research to inform ethical, evidence-based, responsible decision making.
- We consider the impact of our decisions, our programmes, events and activities on climate and our outdoor heritage.

#### EXCELLENCE

We pursue excellence in all of our activities, plans and programmes.

#### **INSPIRE AND CONNECT**

- We empower people to make good choices, enthusing them to connect with our heritage and taking personal responsibility for the health and well-being of our planet through enjoyable, stimulating outdoor education and skills development.
- We believe in the transformative power of the outdoors in terms of health, well-being and social inclusion.
- We encourage protection, and conservation through restoration and rewilding with partners.
- We influence and advocate for the next generation of environmental stewards.
- We believe that by acting with integrity, behaving ethically, and living our values we will inspire others and achieve our vision.

#### **BUILDING AUTHENTIC RELATIONSHIPS**

We build relationships with people and organisations who share our vision and challenge us to strengthen the reach of our message.

- We promote diversity and inclusion. Everyone is welcome, everyone is equal.
- We honor collaboration. All voices are listened too. Respect is given to all.

## OBJECTIVE

The main objective for which Leave No Trace Ireland exists is 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 objectives as defined within its governing document.

### 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 2020 are outlined in the following section under each strategic priority.

### STRATEGIC PRIORITY 1: EDUCATION

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

#### **2020 Education Achievements**

#### Action 1.1. To develop a comprehensive range of education resources

#### Outputs

- Design customised Leave No Trace messages
- Design a Leave No Trace Ireland Trainers manual
- Design 3rd Level, ETB & Youth modules
- Customised educational messages for Leave No Trace Ireland included digital leaflets for trail and hillwalking, communities, events and adventure races, water sports and mountain biking
- Leave No Trace <u>Irish language educational resources</u> Ná Fág Lorg Éireann developed

#### Outputs

- Best practice guidelines for all training including:
  - Develop evaluation and impact of the programme
  - Develop educational resources

#### Progress

- Leave No Trace Ireland's educational videos and resources for junior cycle were made available on <u>RTÉ Learn</u>, a dedicated resource for teachers and educators showcasing a diverse range of educational content, ideal for both formal and informal learning
- We developed four outdoor checklists to help people be prepared and maximise their outdoor experience
- Draft of a Leave No Trace Ireland Trainer manual completed, to be designed and printed in 2021
- Level 6 Certificate in Nature Animation with inclusion of Leave No Trace programme agreed with the National Parks and Wildlife Service and Munster Technological University
- Delivered an online course for communities in Donegal under the LEADER programme

#### Action 1.2. To increase participation in schools

#### Outputs

#### Progress

schools

- Review the primary schools' programme
- New online <u>Leave No Trace Ireland Climate Champions</u> programme delivered to primary schools
- Increase engagement with primary schools
- Develop a secondary schools' resource
- 7 new Leave No Trace Ireland videos for youth created and available on YouTube channel

Online Marine Explorers programme delivered to primary

#### Action 1.3. Develop a strong network of Leave No Trace Ireland Trainers

#### Outputs

 Develop trainer support including online network, CPD for Trainers, regional mentors and evaluation programme

#### Progress

- New Accredited Trainer and Accredited Training Centre network created
- CPD programme designed ready to launch in 2021

### **Action 1.4.** An analysis of resource requirements to support the growth and development of the organisation

#### Outputs

• Develop business plan to hire education team

#### Progress

 Business plan created and plan is underway to recruit an education officer

### **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 coordinates a continuous stream of research, to provide relevant and upto-date social and environmental knowledge to underpin the Leave No Trace message in Ireland. Progress in research for 2020 is outlined in the following section.

#### 2020 Research Achievements

Action 2.1. To undertake, collate and publish research and develop memberships with research organisations such as universities and institutes of technology

#### Outputs

- Publish two primary research projects annually
- Partner with universities and institutes of technology to develop strategic research programmes

#### **Progress**

- First PhD awarded in Leave No Trace "Leaving No Trace in the Irish Countryside: Effecting Behavioural Change of **Outdoor Recreationists**"
- Policy paper arising from the NGEurope Erasmus+ project - "Unlocking the Potential of the Third Sector for Social Action and Change"
- Creation of NQF Level 6 Special Purpose Award Certificate in Nature Animation with inclusion of Leave No Trace Ireland agreed with Munster Technological University and the NPWS
- Leave No Trace Ireland project lead for Erasmus+ project "Sustainability and Environmental Education in Outdoor Recreation" and partnerships with EU universities
- Ongoing PhD with NUI Galway "Balancing Conservation of the Natural Environment with Outdoor Recreation: An Investigation of Stakeholder Perceptions"
- Strategic partnerships partnerships in place with Higher Education Institutions across Ireland. These include University College Cork, Galway-Mayo Institute of Technology, Institute of Technology Tralee (now the Munster Technological University), Trinity College Dublin, and Dublin City University.

#### Action 2.2. To further develop an online relevant reference library of all existing research and make available for sharing within the Leave No Trace Ireland network

#### Outputs

- No Trace Ireland library
- To develop and operate a Leave Freely accessible library of resources available on the new Leave No Trace Ireland website

### **STRATEGIC PRIORITY 3: ADVISORY**

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

#### **2020 Advisory Achievements**

**Action 3.1.** To become the "Expert" on the island of Ireland for all matters relating to responsibility and sustainability in outdoor recreation

#### Outputs

#### Progress

- Host an annual conference
- Become recognised as 'experts' by members
- Leave No Trace Ireland's Annual General Meeting was hosted online at Knockranny House Hotel, Westport on 10th September 2020. The event had a large and diverse group of stakeholders from outdoor recreation, tourism, and research.
- Leave No Trace Ireland in collaboration with eight state agencies and the Government of Ireland delivered the #LoveThisPlace #LeaveNoTrace public awareness campaign on responsible outdoor recreation
- Leave No Trace Ireland was appointed to Comhairle Na Tuaithe and sits on the Northern Ireland Outdoor Recreation Forum
- Leave No Trace Ireland contributed to 10 public consultations throughout 2020

### **Action 3.2.** To become embedded in national and international policy as best practice in outdoor ethics

#### Outputs

- Engage with leading practitioners in the fields of outdoor ethics and behavioural change
- Advocacy plan
- Accreditation within the education and research programme
- Accreditation with memberships
- Leave No Trace Ireland presented to Comhairle Na Tuaithe and was formally re-adopted as the national countryside code for the island of Ireland
- Leave No Trace Ireland presented to NORF the Northern Ireland Outdoor Recreation Forum
- Leave No Trace Ireland presented to stakeholders on the Visitor Safety Group Network on effecting communication and behavioural change
- Advocacy plan created and to be implemented in 2021
- New accredited trainer and accredited training centre membership categories developed with the launch in 2021

#### Action 3.3. To increase brand recognition of the Leave No Trace message

#### Outputs

- Develop Strategic communications plan across all media platforms
- Retain franchise with Leave No Trace America
- Represent all users of Leave No Trace in Ireland
- Have the President of Ireland as a supporter of Leave No Trace Ireland

#### Progress

- Communications plan was created and implemented for 2020. The Plan included social media planning for each week, ezines and a national public awareness campaign
- Renewal of the franchise agreement with the Leave No Trace Center, USA was agreed
- Ambassador Programme is currently being developed for influencers to act as ambassadors of Leave No Trace 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.

#### 2020 Governance and Administration Achievements

#### Action 4.1. To grow and develop income from all members

#### Outputs

- Increase ratio of grants versus alternate income sources to ensure sustainability
- Apply for the National Lottery Funding Grant for Good Causes
- Increase corporate memberships
- A targeted fundraising plan was put in place to increase revenue from Core memberships and Corporate Programmes
- 2020 saw the launch of Leave No Trace Ireland's new membership programme online
- Income from core, community, corporate and individual memberships grew
- 30 fundraising applications were made with 15 proving successful
- Three new major corporate memberships were developed in 2020 for roll out in 2021
- Leave No Trace Ireland was awarded the Covid-19 Stability grant

#### Action 4.2. Demonstrate best practice as an NGO and become self-sustainable

#### Outputs

- Maintain compliance with the Charities Governance Code
- Ensure long-term sustainability and ensure resources are managed in-line with growth and revenue

#### Progress

- Leave No Trace Ireland are fully compliant with the new Charities Governance Code. With a review of the record form scheduled for 2021
- New Strategic Plan 2021-2024
- Leave No Trace Ireland's Chairperson was shortlisted for the Charity Impact Awards – Trustee of the Year category
- Leave No Trace Ireland was one of five shortlisted charities in 2020 for the Annual Report Award in its income category as part of the Good Governance Awards Since 2016, Leave No Trace Ireland has adopted an evaluation and monitoring framework that examines objectives, actions and outputs under the Strategic Plan. The Board meet five times per year to review progress.
- Each year an external Auditor is appointed to undertake an independent evaluation of several of Leave No Trace Ireland's governance 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.

### **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, SELFSUSTAINING AND COMPREHENSIVE NETWORK.

#### **2020 Partnerships Achievements**

**Action 5.1.** To identify, grow and develop a range of partner relationships that will support the organisation for the long-term

#### Outputs

- Develop long-term engagement of new membership programme
- Increase core members
- Increase corporate programme and develop formal contractual relationships
- New Membership launched in 2020. A review of the programme scheduled for 2021.
- Service agreement for corporates and core members is underway

Action 5.2. Members are educated and trained in all aspects of Leave No Trace and are supported to inspire and promote Leave No Trace within their own organisations

#### Outputs

- Develop a range of member supports demonstrating how to communicate the Leave No Trace messages
- Measure member engagement
- Increase communications and engagement with members

#### Progress

- Increased core member engagement with 4 meetings annually and annual KPIs agreed and measured
- Webinars designed to support members on how to communicate the Leave No Trace message
- A new national public awareness campaign launched with members called #LoveThisPlace, #LeaveNoTrace.
- It was supported by theGovernment of Ireland to tackle the growing littering issue throughout the country, particularly in some of the most scenic locations which had become littering hotspots during the Covid-19 lockdown. It was a joint initiative of the National Parks and Wildlife Service (NPWS), Waterways Ireland, Inland Fisheries Ireland, Fáilte Ireland, Sport Ireland, The Department of Community and Rural Development, the Office of Public Works, Coillte and Leave No Trace Ireland. This eight-week campaign coordinated by nine partners across radio, social media, and television reached over 2.9 million people.
- New member events programme launched online
- New member resources available on the member section of the website
- Increased social media presence
- Worked with the Environmental Pillar of the Irish Environmental Network

### Action 5.3. To create a network of users interested in outdoor recreation, and to represent, educate and support them

#### Outputs

- Develop online user network
- Develop an e-marketing strategy
- Build the advocacy capacity
- New website has facilitated easier access to Leave No Trace information for users
- New network launched for trainers and training centres
- Advocacy plan and training underway for key personal
- Leave No Trace Ireland was appointed to the IEN Environmental Pillar

# **4.2 FINANCIAL REVIEW**

The financial outcome for 2020 is set out in the statement of financial activities.

### ACCOUNTING RECORDS

The measures taken by the Directors to secure compliance with the Companies Act 2014 and SORP regarding the keeping of accounting records include 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.

### INCOME

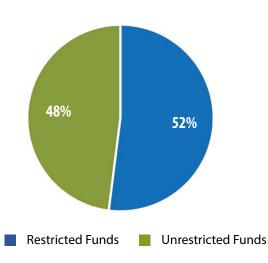
The income for 2020 was €346,025. This represents a 5.13% increase on 2019. Taking into account this happened during the worst operating year in the history of the

organisation, this is impressive and very positive.

Income of €165,192 was from unrestricted funds, including membership, training services, donations and corporate training. The income from restricted funds was €180,833, which included LEADER funding, Erasmus projects and other small grants.

#### GRAPH 1: INCOMING RESOURCES 2020

- 1. Restricted funds: €180,833
- 2. Unrestricted funds: €165,192



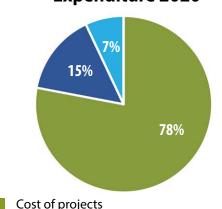
#### Income 2020

### **EXPENDITURE**

The total expenditure for 2020 was  $\in$  319,139. Spending for the cost of projects was  $\in$  239,010. Expenditure for developing membership programmes, design and development of new programmes and projects was  $\in$  48,001. The cost of programme administration was  $\in$  21,128. Expenditure of  $\in$  181,588 was restricted, and expenditure of  $\in$  137,551 was unrestricted.

#### GRAPH 2: EXPENDITURE ON CHARITABLE ACTIVITIES

- 1. Cost of projects was: €239,010
- 2. Expenditure for developing membership programmes, design and development of new programmes and projects was: €48,001
- 3. programmes and projects was: €48,001
- The cost of programme administration was: €21,128



#### Expenditure 2020

- Cost of developing membership programmes, design of new programmes and new projects
- Cost of programme administration

#### **Policy for Holding Reserves**

The Leave No Trace Ireland Board has a reserve policy to ensure that the charity's core activities could continue during a period of unforeseen difficulty. This takes account of the cost of making staff redundant in an emergency situation, risks associated with variances in planned income versus expenditure and the charity's contractual commitments.

Leave No Trace Ireland must carry a minimum of six months of operating costs in a readily realisable form.

### FUNDRAISING

In terms of fundraising results, Leave No Trace Ireland had its most challenging year to date. With the onset of Covid-19, the organisation saw a loss of over 30% in its income from its education and training services. The organisation managed the drop in revenue due to Covid-19 by hosting monthly Corporate Governance meetings to mitigate the risk. Additionally, a targeted fundraising plan was put in place to leverage Covid-19 grants like the TWSS, EWSS and the Covid-19 Stability Grant.

The organisation also took action to reduce cost where appropriate.

### PRINCIPAL RISKS AND UNCERTAINTIES

Overall, Leave No Trace Ireland is a professional and business-focused organisation. The Board of Directors, CEO and staff, work to strict Financial Management policies, practices and procedures. Adherence to such has aided the organisation to cope with the unexpected and exacting demands placed upon everyone within the organisation during the 2020 financial year.

Every effort has been made to reduce risk and uncertainties across all aspects of the organisation's activities.

Leave No Trace Ireland uses its Risk Register to monitor and mitigate risk arising across the full range of its activities. The Risk Register is reviewed on an annual basis by the Corporate Governance Subgroup and approved by the Board. Leave No Trace Ireland's Risk Register identifies risks under the following strategic areas:

- deliver a high-quality Leave No Trace Ireland programme;
- raise awareness and recognition of Leave No Trace Ireland and its contribution to Irish Society;
- and ensure Leave No Trace Ireland's capacity to deliver its mission.

The Directors are aware of the key risks to which the company is exposed, particularly those related to the operation and finances of the company and are satisfied that there are appropriate systems in place to address these risks. Leave No Trace Ireland mitigates its core financial and operational risks as follows:

- It continually monitors the level of activity, prepares and monitors its budgets, targets and projections.
- Internal/operational control risks are minimised by implementing financial policies and procedures that control the authorisation of all transactions and projects.
- It puts an agreement in place with an IT provider to put an IT security system in place that mitigates IT risks.
- It has a policy of maintaining reserves of six months' operational expenditure, which allows the company to meet its statutory obligations. The company has developed a strategic plan which will allow for diversification of future funding and activities to minimise liquidity risk.
- It closely monitors emerging changes to regulations and legislation on an ongoing basis.
- It ensures that staff and board members of the organisation have the required training to maintain appropriate governance levels.
- It has minimal currency risk and credit risk. The company has a small bridging loan to facilitate large LEADER grants with Clann Credo.
- It continues to adopt best practices to mitigate reputational risk.
- It ensures that there are sufficient staffing levels, ensuring their welfare.

During the first quarter of 2021, Leave No Trace Ireland will commission an external Business Auditor to review and evaluate the organisation's Financial Management Policies and Procedures. Based on the outcome of this appraisal, the organisation may further refine its internal policies and procedures.

In light of Covid-19, Leave No Trace Ireland carried out a risk assessment on the internal environment and has put mitigating factors in place. Where it is permitted to work in the office, in line with Government guidelines, mitigating factors implemented include social distancing, partitioned desks, and provision of PPE. The organisation also examined the impact of Covid-19 on its training operations and has implemented new Covid-19 training guidelines.

The principal risk for Leave No Trace Ireland going forward is to ensure that the team can operate effectively working from home and in the office once social distancing restrictions are lifted.

While working from home will be an operational option for the foreseeable future, there will be an onus on the organisation to ensure the following:

- That all staff are operating in an environment that is safe and ergonomic. The organisation will maintain a higher level of responsibility for health, safety and wellbeing.
- Ensure that flexible working will not dilute the opportunity for new and younger staff members to learn from more experienced, knowledgeable and skilled staff.
- Maintain close communication via telephone, Zoom and online groups, including organising group activities.
- Check with people regularly to ensure they remain in a healthy and positive frame of mind.

## 4.3 STRUCTURE, GOVERNANCE AND MANAGEMENT

### GOVERNANCE

One of the goals of the Strategic Plan is to ensure that Leave No Trace Ireland will be 'financially sustainable, administratively effective and meet relevant codes of good governance for charities on the island of Ireland'.

Leave No Trace Ireland's Governance Handbook sets out the organisation's governance 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. This includes a Trustee Handbook for Directors. All Annual Reports and Financial Statements are readily available on the governance section of the website, www.leavenotraceireland.org.

In 2020, Leave No Trace Ireland was 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. The organisation identified itself as a complex charity and adheres to the additional standards outlined in the Code. Additionally, Leave No Trace Ireland ensured full compliance with the charities SORP was met.

Part of Leave No Trace Ireland's good governance process includes yearly Board performance reviews which are enabled by an independent facilitator. Findings from the review are addressed through the work of the executive and Board meetings.

During the first quarter of 2021, Leave No Trace Ireland will commission an external Business Auditor to carry out a Self-Evaluation Survey with the Board, seeking observations and recommendations. Based on the outcome of this exercise the organisation may further refine its internal policies, procedures and practices for Board Members to observe and adhere to.

### DIRECTORS

Board Members	Board Meeting Attendance for 2020	Area of Expertise	Term(s) Served
Myles Kelly	2/2 (retired 8th April)	HR	2
Conor McKeon	2/2 (retired 8th April)	Education	2
Paddy Doherty	6/6	Strategy, HR	2
Emma Fortune	6/6	Corporate Gover- nance	1
John Boyle	3/6	Accounts, finance	2
Pat Neville	6/6	Communications, research	2
Gavin Beetlestone	5/6	Education	1
Fiona Hannon	3/6	Corporate Governance	1
Aileen Galvin	1/4 (retired 10th Sept)	Communications	1
Roisin O'Hara	1/4 (retired 10th Sept)	Communications	1
Ben Wood	3/4 (appointed. 8th April)	Marketing	1
Michelle Carey	4/4 (appointed 8th April)	Legal	1
Pearl Clarke	1/1 (appointed 14th Oct)	Accounts, Finance	1
Cormac McCarthy	3/3 (appointed 15th July)	Education	1
Daragh Anglim	0/0 (appointed 4th Dec)	Marketing	1
Aoibheann Ní Shúilleabháin	0/0 (appointed 4th Dec)	Marketing	1

Leave No Trace Ireland is governed by a Board of Directors of which there can be a maximum of 12. All Board Directors work in a voluntary capacity and do not receive any renumeration.

The Board of Directors met six times in 2020. Aileen Galvin and Roisin O'Hara retired from the Board at the 10th September Annual General Meeting. Ben Wood and Michelle Carey were co-opted to the Board at the 8th April Board meeting. They were formally elected in as Board Directors at the Annual General Meeting. Pearl Clarke and Cormac McCarthy were both coopted after the Annual General Meeting.

Unless otherwise stated the Board of Directors listed above have served as Directors for the entire period following re-election at the Annual General Meeting. The wide range of knowledge, skills and experience shown above is clear evidence of Leave No Trace Ireland working to ensure that the Board of Directors are equipped to help grow and develop the organisation for the future in a sustained manner.

### SUBGROUPS OF THE BOARD

The Board is supported by three subgroups which deal with specific aspects of the organisation's business which are outlined in the Terms of Reference for each Subgroup. These include:

- Corporate Governance Subgroup
- Communications and Engagement Subgroup
- Education and Research Subgroup

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 has 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.

#### Corporate Governance Subgroup Attendance for 2020

Subgroup Member	Meeting Attendance for 2020
Myles Kelly (Board Director)	2/2
Conor McKeon (Board Director)	2/2
Paddy Doherty (Board Director)	6/6
John Boyle (Board Director)	1/6
Emma Fortune (Board Director)	5/6
Fiona Hannon (Board Director)	5/6

### 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 is also responsible for supporting the implementation of Leave No Trace Ireland's operational and strategic plans. The CAE met five times in 2020.

#### Communications and Engagement Subgroup Attendance for 2020

Subgroup Member	Meeting Attendance for 2020
Aileen Galvin (Board Director)	3/4
Roisin O' Hara (Board Director)	2/4
Ben Wood (Board Director)	1/1
Rachel Shawe	4/5
Maura Kiely	4/5
Noel Doyle	1/1
Tiffanie Bigeu	2/2
Kate Mongey	1/1
Daragh Anglim (Board Director)	0/0
Aoibheann Ní Shúilleabháin (Board Director)	0/0

### Education and Research Subgroup (ERG)

The aim of the Education and Research Subgroup is to provide advisory services to develop the Leave No Trace Ireland education and research programme. The ERG met five times in 2020.

#### Education and Research Subgroup Attendance for 2020

Subgroup Member	Meeting Attendance for 2020
Gavin Beetlestone (Board Director)	5/5
Pat Neville (Board Director)	5/5
Richard Thorn	5/5
Pauline Jordan	4/5
Matthew Millar	2/3
Eithne Larkin	5/5
Rachel Shawe	5/5
Noel Doyle	2/2

### 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
- Accepting ultimate responsibility for the actions of Leave No Trace Ireland and its people

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 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 of 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.

The reports of each subgroup are approved by the relevant group in advance of the Board meetings.

### SELECTION AND INDUCTION OF BOARD MEMBERS

The Board of Directors of Leave No Trace Ireland is a voluntary body of elected individuals who jointly oversee and govern the activities of the organisation. Leave No Trace Ireland act on behalf of all outdoor recreation stakeholders who form its member network.

The Board conducts 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 and to aid in the selection of new Board members. 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 Articles of Association and Memorandum of Understanding, the number of Directors shall not be less than eight or more than 12. Board members can serve a period not exceeding a term of three years subject to a maximum period of two three-year terms not exceeding in aggregate six 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.

During 2020, new members joined the Board, thereby aiding succession planning and bringing fresh knowledge, skills, experience and ideas to the organisation.

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 a face-to-face training session either online or in person covering, the role and aims of Leave No Trace Ireland, its governance structures, responsibilities, its core activities, history and successes. A new Director is also furnished with an induction pack with all key documents. During the current pandemic, face to face communication other than by online means has been difficult, however the CEO has endeavoured to ensure new Board members have not been disadvantaged. Throughout the year training opportunities for Directors are shared via email and Directors are encouraged to avail of training available.

The outgoing Chairperson, Myles Kelly, notified the Board of his intention to retire at the 2020 AGM on 6th December 2019. The outgoing Secretary, Conor McKeon, also notified the Board of the same.

### 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. Leave No Trace Ireland is fully tax compliant and has an up-to-date Tax Clearance Certificate from Revenue.

In 2020, Leave No Trace Ireland submitted its 2019 Annual Report to the Charities Regulator, its reports under the Legal Compliance Lobbying Register and returns for the Companies Registration Office on time. The organisation implemented recommendations from its audit which reviewed the organisation's Health and Safety Policy, Office Policy, Board Handbook, Education and Research Subgroup Terms of Reference and its Volunteer Policy. The audit was conducted by a Sport Ireland representative.

Leave No Trace Ireland, being both a charity and a company limited by guarantee, is also registered with the national Register of Beneficial Ownership which outlines its Directors of the Board. This is in compliance with Article 30(1) of the EU's Fourth Anti-Money Laundering Directive (4AMLD).

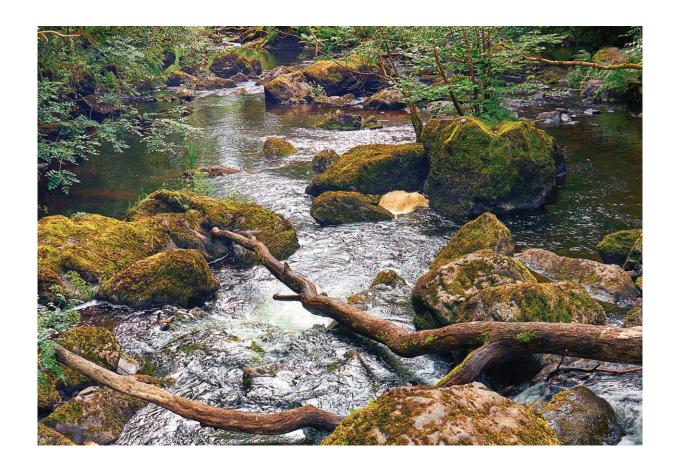
# **4.4 PLANS FOR THE FUTURE**

In 2020, a Board subgroup was established to begin developing a new Strategic Plan for Leave No Trace Ireland. Throughout the year, this process took place and involved a SWOT analysis for the organisation and an in-depth review of the mission, vision, and values by the Board of Directors. Public consultation and stakeholder engagement process took place in early 2021, and the new Strategic Plan 2021-2024 will be launched in Q3 of 2021. The new Strategic Plan 2021-2024 will give Leave No Trace Ireland a firm platform for development over the next three years. It sets out an ambitious agenda which will require significant growth in unrestricted funding to deliver the organisation's key goals. To ensure Leave No Trace Ireland grows in a financially sustainable way detailed discussions with members, partners and supporters on how to achieve this will take place in 2021.

The Covid-19 pandemic and restrictions have seen a surge in people spending time

outdoors, often at the same well-known places, with overcrowding, parking and increased littering prevalent issues facing communities across Ireland. This demonstrates the need for increased awareness of the cumulative impacts' that visitors can have on locations and the need for awareness of respectful behaviour in the outdoors. A key focus for Leave No Trace Ireland in 2021 will be to ensure that it continues to provide tailored educational programmes by offering additional online services and working with its members to deliver the Leave No Trace message.

Looking ahead to our priorities for 2021, we will continue our progress towards delivering an accessible, effective national framework that is easily utilised by multiple stakeholders across Ireland. The Board will continue to work to ensure and enhance the financial sustainability of the organisation, maintaining the capacity to grow and develop its range of activities and services to meet the growing demand.



# **4.5 OTHER MATTERS**

### EVENTS SINCE THE BALANCE SHEET DATE

The COVID-19 global pandemic has continued in 2021. In Ireland, businesses and charities have been forced to cease or limit operations for long or indefinite periods in line with the Government roadmap for reopening the economy. Measures taken to contain the spread of the virus have triggered significant disruptions to businesses and charities worldwide, resulting in an economic slowdown. Governments and Central Banks have responded with monetary and fiscal interventions to stabilise economic conditions. Leave No Trace (Ireland) has continued to avail of all relevant supports to help maintain its services and activities where possible, in line with Government recommendations and no adjustments have been deemed necessary. There have been no other events since the balance sheet date, which necessitate revision of the figures included in the financial statements or require inclusion of a note thereto.

### 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 yearend 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 2020).

### **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 9th September 2021 and signed on its behalf by:

Paddy Doherty

Emma Fortune

Director

Director

Leave No Trace Ireland - Annual Report 2020



# REFERENCE AND ADMINISTRATIVE DETAILS 2020

### **REFERENCE AND ADMINISTRATIVE DETAILS 2020**

Charity Number	20657
Company Number	465628
Chair	Paddy Doherty
Secretary	Emma Fortune
Treasurer	John Boyle
Directors	Pat Neville
	Fiona Hannon
	Gavin Beetlestone
	Ben Wood
	Michelle Carey
	Pearl Clarke
	Aoibheann Ní Shúilleabháin
	Daragh Anglim
	Roisin O'Hara – retired
	Aileen Galvin - retired
Subgroups of the Board	Corporate Governance
	Fiona Hannon (Chair), Paddy Doherty, John Boyle, Emma Fortune, Michelle Carey
	Communications and Engagement
	Aileen Galvin (Chair - retired), Fiona Hannon, Roisin O'Hara, Ben Wood (Chair), Rachel Shawe, Noel Doyle
	Education and Research
	Gavin Beetlestone (Chair), Pat Neville, Eithne Larkin, Rachel Shawe, Pauline Jordan, Richard Thorn, Noel Doyle
CEO	Maura Kiely
Staff	Rachel Shawe, Operations Manager
	Dr Noel Doyle, Project Coordinator
	Eithne Larkin, Training Administrator
	Sorsha Kennedy, Trainer
	Mark O'Connor, Trainer
Auditors	O'Malley & Company 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



# STATEMENT OF DIRECTORS' RESPONSIBILITIES

## 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 the 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 net income and expenditure 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 net income or expenditure 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 company's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of the board:

**Emma Fortune** 

Paddy Doherty Director

Director

Date: Thursday 9th September 2021



## INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF LEAVE NO TRACE IRELAND

**Inspiring Ethical Outdoor Recreation** 

## Opinion

We have audited the financial statements of Leave No Trace (Ireland) for the year ended 31 December 2020, 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 of 31st December 2020 and of net income/(expenditure) 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 for 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 24 to the financial statements. 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.

## Emphasis of matter -Impact of COVID-19

In forming our opinion on the company's financial statements, which is not modified, we draw your attention to the directors' view on the impact of COVID-19 as disclosed in the Directors' report and in the Post-Balance Sheet events Note 22.

## Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the directors regarding going concern are described in the relevant sections of this report.

## **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.

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 Company's accounting records 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 1, 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.

## 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. Still, it 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 based on 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, intentional omissions, misrepresentations, or the override of Internal Control.

- Obtain an understanding of internal control relevant to the audit 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 represents 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.

## 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.

Polaick J. J. helley

Patrick P. O'Malley

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

Date: Thursday 9th September 2021



## FINANCIAL STATEMENTS

**Inspiring Ethical Outdoor Recreation** 

## **Statement of Financial Activities**

### (Including An Income and Expenditure Account)

## for the year ended 31st December 2020

	Unrestricted	Restricted To	otal Funds	Total Funds
Notes	Funds	Funds	2020	2019
	€	€	€	€
4	105,139	-	105,139	99,712
4	52,487	132,923	185,410	201,192
4	7,566	47,910	55,476	28,245
	165,192	180,833	346,025	329,149
6	11,000	-	11,000	-
6	126,551	181,588	308,139	314,144
	137,551	181,588	319,139	314,144
	27,641	(755)	26,886	15,005
18	(755)	755	-	-
18	26,886	-	26,886	15,005
	61,858	-	61,858	46,853
	88,744		88,744	61,858
	4 4 6 6	Notes       Funds         4       105,139         4       52,487         4       7,566         4       7,566         6       11,000         6       126,551         137,551       137,551         18       (755)         18       26,886         61,858       61,858	Notes         Funds         Funds           4         105,139         -           4         52,487         132,923           4         7,566         47,910           4         7,566         180,833           6         11,000         -           6         126,551         181,588           137,551         181,588         181,588           137,551         181,588         181,588           137,551         181,588         181,588           137,551         181,588         181,588           137,551         181,588         181,588           137,551         181,588         181,588           138         (755)         755           18         26,886         -           61,858         -         -	$\epsilon$ $\epsilon$ $\epsilon$ 4105,139-105,139452,487132,923185,41047,56647,91055,476165,192180,833346,025611,000-11,0006126,551181,588308,139137,551181,588319,13927,641(755)26,88618(755)755-1826,886-26,88661,858-61,858

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There are no recognised gains and losses other than those recorded in the statement of financial activities.

The notes on page 9 to 35 form and integral part of these financial statements

## **Balance Sheet**

## as at 31st December 2020

		202	20	201	9
	Notes	€	€	€	€
Fixed Assets					
Tangible assets	9		18,286		15,826
Current Assets					
Debtors	10	35,514		75,661	
Cash at bank and in hand		431,307		24,850	
		466,821		100,511	
Creditors					
Amounts falling due within one year	<sup>·</sup> 12	(282,438)		(54,479)	
			184,383		46,032
			202,669		61,858
Creditors: amounts falling due					
after more than one year	14		(113,925)		-
Net Assets			88,744		61,858
Represented by:					
Unrestricted funds			88,744		61,858
Total Charity Funds	18		88,744		61,858

The financial statements were approved by the Board on 9th September 2021 and signed on its behalf by

Paddy Doherty

Emma Fortune

Director

Director

## **Statement of Cashflows**

## for the year ended 31st December 2020

	2020	2019
	€	€
Cash Flows from Operating Activities		
Net income/(expenditure) for the financial year	26,886	15,005
Adjustments for:		
Depreciation	7,970	5,363
(Increase)/decrease in debtors	40,147	(31,872)
Increase/(decrease) in creditors	352,646	(6,636)
Net Cash from Operating Activities	427,649	(18,140)
Cash flows from investing activities		
Purchase of tangible fixed assets	(10,430)	(20,801)
Net Cash from Investing Activities	(10,430)	(20,801)
Cash Flows from Financing Activities		
Repayment of borrowings	(26,062)	-
Proceeds from short-term borrowing	15,300	26,062
Net Cash used in Financing Activities	(10,762)	26,062
Net Increase/(Decrease) in Cash and Cash Equivalents	406,457	(12,879)
Cash and cash equivalents at 1st January 2020	24,850	37,729
Cash and Cash Equivalents at 31st December 2020	431,307	24,850

## Statement of Changes in Funds for the year ended 31st December 2020

	Statement of Financial Activities €	Total Funds €
		-
Balance at 1st January 2019	46,853	46,853
Net Income/(Expenditure) for the year	15,005	15,005
Balance at 31st December 2019	61,858	61,858
Balance at 1st January 2020	61,858	61,858
Net Income/(Expenditure) for the year	26,886	26,886
Balance at 31st December 2020	88,744	88,744

## **1. ACCOUNTING POLICIES**

## **General Information**

Leave No Trace (Ireland) is a company limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at C/O Sport Ireland, The Courtyard, National Sports Campus, Snugborough Road, D15 PNON. The objectives of the company are charitable in nature and it has been granted charitable tax exemption 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). The financial statements have been prepared in accordance with Charities SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The nature of the charity's operations and its principal activities are set out in the Directors' Report.

In accordance with section 1180(8) of the Companies Act 2014, the company is exempt from using the word 'Limited' in its name.

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

## **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 financial statements** have also been prepared in accordance with Statement of Recommended Practice (SORP) FRS 102 'Accounting and Reporting by Charities' effective 1 January 2019, as published by the Charity Commission for England and Wales and the office of the Scottish Charity Regulator which is recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORP's for the charity sector in the UK. The charity 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 but financial reporting in line with SORP is considered best practice for charities in Ireland.

As permitted by the Companies Act 2014, the charity has invoked the true and fair view override with regard to the profit and loss format in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS 102 and Section 291(5) of the Companies Act 2014.

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

## **Fund Accounting**

The following funds are operated by the Charity:

## **Restricted Funds**

Restricted funds are those received for use in a particular area or for specific purposes as laid down by the donor/grantor, 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. Expenditure is treated as having been made out of restricted funds to the extent that it meets the criteria specified by the donor/ grantor.

## **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 and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

## Income

Income is recognised in the Statement of Financial Activities (SOFA) where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is categorised under the following headings:

## **Donations and legacies**

Donations and legacies include all income received by the charity that is, in substance, a gift made to it on a voluntary basis. Donations and legacies are credited to income in the

period in which they are receivable. Donations and legacies received in advance for specified period are carried forward as deferred income. Income from donations and legacies includes:

- donations and gifts made by individuals and corporations; and
- membership subscriptions and sponsorships where these are, in substance, donations rather than payments for goods or services.

## Income from charitable activities

The charity receives various grants in respect of certain projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are carried forward as deferred income.

## Other income

Income from all other sources is recognised when received.

Other income includes funding received under the Temporary Wage Subsidy Scheme - TWSS and the Employment Wage Subsidy Scheme - EWSS as both represent the assistance by government in the form of resources to the charity in return for past or future compliance with specifying conditions relating to the operating activities of the charity. The income received under both Wage Subsidy Schemes is treated as 'Restricted Income'.

## **Donated Services and Facilities**

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met and the receipt of economic benefit from the use by the charity of the item is probable and can be measured reliably. Donated services and facilities are measured and included in the financial statements on the basis of the value of the gift to the charity. A corresponding amount is then recognised in expenditure in the period of receipt. Gifts of assets are included in income at a reasonable estimate of their value, at the date received. These assets are treated as either tangible fixed assets or current assets depending on whether the gift is to be disposed of or retained for use by the charity.

The charity benefits greatly from the involvement and enthusiastic support of many of its volunteers. In accordance with the Charities SORP (FRS102) the economic contribution of its volunteers is not recognised in the financial statements. There was no donated service and facilities during the year ended 31st December 2020.

## Expenditure

Expenditure is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measure reliably.

Expenditure is classified under the following headings:

## Costs of raising funds

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

## Expenditure on charitable activities

Expenditure on charitable activities includes the costs incurred in undertaking the various activities which are performed for the benefit of Leave No Trace (Ireland)'s beneficiaries including those support costs and costs relating to the charity apportioned to charitable activities.

## Other expenditure

Other expenditure represents those items not falling into the categories above.

## Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The basis on which support costs have been allocated is set out in note 1.

Governance costs are defined as costs related to the general running of the Leave No Trace (Ireland) as an entity as opposed to the direct management functions inherent in generating funds and include audit and accountancy and legal and professional fees.

## **Employee Benefits**

The costs of any unused holiday entitlement are recognised in the period in which the employee's services are received. The charity does not allow annual leave to carry forward and as such no provision is required in the financial statements.

## 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.

## **Tangible Fixed Assets**

Tangible Fixed Assets are stated at cost or valuation, net of depreciation and any allowance for impairment. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

## Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its estimated useful life, as follows:

• Furniture, Fittings & Equipment 25% Straight Line

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

## Impairment

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Financial Activities as described below An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced to below its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

## **Trade and Other Debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing agreement exists, in which case they are measured at amortised costs less any provision for impairment.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the agreement.

Prepayments are valued at the amount prepaid net of any discounts due.

## **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand and demand deposits.

## **Trade and Other Creditors**

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured as the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

obligations can be estimated reliably.

## **Deferred Income**

The charity recognised deferred income where the terms and conditions have not been met or uncertainty exists as to whether the charity can meet the terms or conditions otherwise within its control, income is then deferred as a liability until it is probable that the terms and conditions imposed can be met.

Some of the grants received are subject to performance related conditions or time periods. When these performance related or other conditions are met, the deferred income is released to income in the Statement of Financial Activities.

## **Financial Instruments**

Leave No Trace (Ireland) has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## 2. 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 directors do not consider there are any critical accounting judgements or sources of estimation that require disclosure.

## 3. Going Concern

The financial statements have been prepared on the going concern basis. The directors have carefully considered the impact of COVID-19 on the organisation's activities and finances in its assessment of the appropriateness of the use of the going concern basis.

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 directors have considered available resources and have also considered the availability of funding and the support of its funders. The directors have taken into consideration existing funds available together with committed funding in its assessment that the company has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements.

On that basis, the directors do not consider that a material uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the company was unable to continue as a going concern.

## Leave No Trace (Ireland) (A Company Limited by Guarantee) Notes to the Financial Statements for the Year Ended 31st December 2020

	4. Income		2020	2020	2020	2019
		Note	Unrestricted	Restricted	Total	Total
			€	€	€	€
•	Donations and Legacies					
-	Core Membership Funding	5	91,572	-	91,572	81,663
-	Other Membership Funding		13,213	-	13,213	11,597
-	Corporate Donations		-	-	-	6,396
-	Other Donations		354	-	354	56
	Total Income from Donations and Legacie	25	105,139		105,139	99,712
•	Income from Charitable Activities					
	Government Grants					
-	Covid Stability Grant - Department of					
	Rural and Community Development	5	-	62,133	62,133	6,000
-	Trainer Contract - Department of Rural and					
	Community Development	5	-	9,840	9,840	-
-	An Chomhairle um Oideachas Gaeltachta	5	-	10,000	10,000	-
	agus Gaelscolaíochta (COGG)					
	Other Funding					
-	Marine Institute Project	5	21,250	-	21,250	48,000
-	EU Project	5	10,920	-	10,920	22,740
-	Funding from County Councils	5	15,850	-	15,850	56,336
-	Training Income/Various Grants		2,784	950	3,734	10,542
-	Educational Materials		1,683	-	1,683	20,617
-	National Awareness Campaign	5	-	50,000	50,000	-
-	Corporate Training		-	-	-	22,015
-	Advanced Trainer Course		-	-	-	9,689
-	Sundry Income		-	-	-	5,253
	Total Income from Charitable Activities		52,487	132,923	185,410	201,192

## Notes to the Financial Statements for the Year Ended 31st December 2020

. Other Income

- Dept.of Rural & Community Development Grant-Office	-	-	-	10,500
- Mayo Leader Grant - New Website & IT Equipment	-	-	-	16,348
- Temporary COVID-19 Wage Subsidy Scheme - TWSS	-	22,290	22,290	-
- Employment Wage Subsidy Scheme - EWSS	-	23,920	23,920	-
- Mayo County Council - Business Continuity Voucher	-	1,700	1,700	-
- Sundry Income	366	-	366	1,397
- Mayo County Council - Restart Grant	7,200	-	7,200	-
Total Other Income	7,566	47,910	55,476	28,245
Total Income	165,192	180,833	346,025	329,149
The split of funds for 2019 are as follows:	202,790	126,359		329,149

# 5. Details of Government Funding and other information

Included in Income is the following funding received from government, government agencies and similar bodies in the year ended 31st December 2020:

Name Funding	Total	Term	Funding	Received	Funding	Amount	Name of	Capital	Is the funding Expenditure	Expenditure
Agency	Funding	of	deferred/	during	deferred/	of Funding Funding	g Funding	Funding if	Funding if restricted to	in period
	Awarded	Agreement	due @	period	due @	taken to	Programme	relevant	a project or	
		End	01/01/20		31/12/20	income	Purpose of		for the	
		Date				in period	Funding		delivery	
									of service	
Department of Rural	€10,000	31/12/20	€0	€10,000	€0	€10,000	Core	N/A	Not	N/A
and Community							Membership		Restricted	
Development							Funding			
Sport Ireland	€10,000	31/12/20	€0	€10,000	€0	€10,000	Core	N/A	Not	N/A
							Membership		Restricted	
							Funding			
Coillte	€10,000	31/12/20	€0	€7,500	€2,500	€10,000	Core	N/A	Not	N/A
							Membership		Restricted	
							Funding			
Fáilte Ireland	€10,000	31/12/20	€10,000	€10,000	€10,000	€10,000	Core	N/A	Not	N/A
							Membership		Restricted	
							Funding			

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## Leave No Trace (Ireland) (A Company Limited by Guarantee) Notes to the Financial Statements for the Year Ended 31st December 2020

# 5. Details of Government Funding and other information

Included in Income is the following funding received from government, government agencies and similar bodies in the year ended 31st December 2020:

Name Funding	Total	Term	Funding	Received	Funding	Amount Name of	Name of	Capital	Is the funding Expenditure	Expenditure
Agency	Funding	of	deferred/	during	deferred/	of Funding	of Funding Funding	Funding if	Funding if restricted to	in period
	Awarded	Agreement	due @	period	due @	taken to	Programme	relevant	a project or	
		End	01/01/20		31/12/20	income	Purpose of		for the	
		Date				in period	Funding		delivery	
									of service	
Waterways Ireland	€10,000	31/12/20	€0	€20,000	€10,000	€10,000	Core	N/A	Not	N/A
							Membership		Restricted	
							Funding			
OPW	€5,000	31/12/20	€0	€5,000	€0	€5,000	Core	N/A	Not	N/A
							Membership		Restricted	
							Funding			
Inland Fisheries	€9,500	31/12/20	€0	€9,500	€0	€9,500	Core	N/A	Not	N/A
Ireland							Membership		Restricted	
							Funding			

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# 5. Details of Government Funding and other information - continued

Included in Income is the following funding received from government, government agencies and similar bodies in the year ended 31st December 2020:

Name Funding	Total	Term	Funding	Received	Funding	Amount Name of	Name of	Capital	Is the funding Expenditure	Expenditure
Agency	Funding	of	deferred/	during	deferred/	of Funding	of Funding Funding	Funding if	Funding if restricted to	in period
	Awarded	Agreement	due @	period	due @	taken to	Programme	relevant	a project or	
		End	01/01/20		31/12/20	income	Purpose of		for the	
		Date				in period	Funding		delivery	
									of service	
Department of Housing,	,βí	€10,000	31/12/20	€10,000	€10,000	€10,000	€10,000	Core	N/A	Not N/A
Local Government							Membership		Restricted	
and Heritage - NPWS							Funding			
lrish Environmental	€17,072	31/12/20	€0	€17,072	€0	€17,072	Core	N/A	Not	N/A
Network							Membership		Restricted	
							Funding			
Department of Rural	€10,000	31/12/20	€0	€10,000	€0	€10,000	National	N/A	Delivery of	€11,130
and Community							Awareness		Service per	
Development							Campaign		Agreement	
Sport Ireland	€5,000	31/12/20	€0	€0	€5,000	€5,000	National	N/A	Delivery of	€5,565
							Awareness		Service per	
							Campaign		Agreement	

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# 5. Details of Government Funding and other information

Included in Income is the following funding received from government, government agencies and similar bodies in the year ended 31st December 2020:

Name Funding	Total	Term	Funding	Received	Funding	Amount	Name of	Capital	Is the funding Expenditure	Expenditure
Agency	Funding	of	deferred/	during	deferred/	of Fundin	of Funding Funding	Funding if	Funding if restricted to	in period
	Awarded	Agreement	due @	period	due @	taken to	Programme	relevant	a project or	
		End	01/01/20		31/12/20	income	Purpose of		for the	
		Date				in period	Funding		delivery	
									of service	
Coillte	€5,000	31/12/20	€0	€5,000	€0	€5,000	National	N/A	Delivery of	€5,565
							Awareness		Service per	
							Campaign		Agreement	
Waterways Ireland	€10,000	31/12/20	€0	€10,000	€0	€10,000	National	N/A	Delivery of	€11,130
and Community							Awareness		Service per	
Development							Campaign		Agreement	
OPW	€10,000	31/12/20	€0	€10,000	€0	€10,000	National	N/A	Delivery of	€11,130
							Awareness		Service per	
							Campaign		Agreement	
Inland Fisheries	€5,000	31/12/20	€0	€5,000	€0	€5,000	National	N/A	Delivery of	€5,565
Ireland							Awareness		Service per	
							Campaign		Agreement	

Name Funding	Total	Term	Funding	Received	Funding	Amount	Name of	Capital	Is the funding	Expenditure
Agency	Funding	of	deferred/	during	deferred/	of Funding Funding	g Funding	Funding i	Funding if restricted to	in period
	Awarded	Agreement	due @	period	due @	taken to	Programme	relevant	a project or	
		End	01/01/20		31/12/20	income	Purpose of		for the	
		Date				in period	Funding		delivery	
									of service	
Department of Housing, €5,565	€5,565	€5,000	31/12/20	€0	€5,000	€0	€5,000	National	N/A	Delivery of
Local Government							Awareness		Service per	
and Heritage - NPWS							Campaign		Agreement	
Stability Scheme -	€90,248	30/06/21	€0	€90,248	€28,115	€62,133	Stability	N/A	Restricted -	€63,140
Department of Rural							Scheme		only for use	
and Community									per grant	
Development									agreement	
Department of Rural	€9,840	31/12/20	€0	€9,840	€0	€9,840	Trainer	N/A	Restricted -	€12,782
and Community							Contract		only for use	
Development									per grant	
									agreement	
Mayo County Council	€7,200	31/12/20	€0	€7,200	€0	€7,200	Restart Grant	N/A	Not restricted	N/A
Leave No Trace Ireland - Annual Report 2020	Leave No									

## Notes to the Financial Statements for the Year Ended 31st December 2020 Leave No Trace (Ireland) (A Company Limited by Guarantee)

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# 5. Details of Government Funding and other information

Included in Income is the following funding received from government, government agencies and similar bodies in the year ended 31st December 2020:

AgencyFundingofefferred/deferred/ofefferred/ofefferred/AwardedAgreementduedueduedueduemoreluluEndAyrardedAgreementdueduedueduelulululuEndAyrardedAgreementdueduedueduelululululuEndAyrardedAyrardeddueduedueduelululululuBate232,0031/12/20e0e22,290e0e22,290e0e22,390lulululuRevenuee23,92031/12/20e0e23,920e0e23,920lulululululuRevenuee23,920e0e23,920e0e23,920e0e0e0lulululuRevenuee23,920e0e23,920e0e23,920e0e0e0lulululululululululululululululululululululululululululululululululululululululululululululululululululululululululu	Name Funding To	Total	Term	Funding	Received	Funding	Amount	Name of	Capital	Is the funding Expenditure	Expenditure
AwardedAgreementdue (b)due (c)takentoEnd01/01/2031/12/2031/12/20incomeDate $21/12/20$ $60$ $622/290$ $60$ $622/290$ $(23,920)$ $31/12/20$ $60$ $(23,920)$ $(23,920)$ $(23,920)$ $31/12/20$ $60$ $(23,920)$ $(23,920)$ $(23,920)$ $31/12/20$ $60$ $(23,920)$ $(23,920)$ $(23,920)$ $31/12/20$ $(0)$ $(23,920)$ $(0)$ $(23,920)$ $(0)$ $(21,000)$ $(0)$ $(21,000)$ $(10,000)$ $31/12/20$ $(0)$ $(10,000)$ $(0)$ $(10,000)$ $31/12/20$ $(0)$ $(10,000)$ $(0)$		unding	of	deferred/	during	deferred/	of Funding	g Funding	Funding if	Funding if restricted to	in period
End         01/01/20         31/12/20         in period         I           Date $22,290$ $31/12/20$ $60$ $622,290$ $622,290$ $622,290$ $622,290$ $623,920$ $31/12/20$ $60$ $623,920$ $623,920$ $623,920$ $623,920$ $623,920$ $31/12/20$ $60$ $623,920$ $60$ $623,920$ $623,920$ $610,000$ $31/12/20$ $60$ $610,000$ $60$ $610,000$ $610,000$ $610,000$	A	warded	Agreement	due @	period	due @	taken to	Programme	relevant	a project or	
Date       in period $(22,290$ $31/12/20$ $(0$ $(22,290)$ $(23,920)$ $31/12/20$ $(0)$ $(23,920)$ $(23,920)$ $31/12/20$ $(0)$ $(23,920)$ $(10,000)$ $31/12/20$ $(0)$ $(23,920)$ $(10,000)$ $31/12/20$ $(0)$ $(10,000)$			End	01/01/20		31/12/20	income	Purpose of		for the	
€22,290       31/12/20       €0       €22,290       €22,290         €23,920       31/12/20       €0       €23,920       €0       €23,920         €10,000       31/12/20       €0       €10,000       €0       €10,000       €10,000			Date				in period	Funding		delivery	
€22,290         31/12/20         €0         €22,290         €0         €22,290           €23,920         31/12/20         €0         €23,920         €0         €23,920           €10,000         31/12/20         €0         €10,000         €0         €10,000										of service	
€23,920       31/12/20       €0       €23,920       €23,920         €10,000       31/12/20       €0       €10,000       €10,000		22,290	31/12/20	€0	€22,290	€0	€22,290	TWSS Wage	N/A	Restricted -	€22,290
€23,920       31/12/20       €0       €23,920       €0       €23,920         €10,000       31/12/20       €0       €10,000       €0       €10,000	missioners							Subsidy		Wages &	
€23,920       31/12/20       €0       €23,920       €0       €23,920         €10,000       31/12/20       €0       €10,000       €10,000       €10,000								Scheme		Salaries	
€10,000 31/12/20 €0 €10,000 €0 €10,000		323,920	31/12/20	€0	€23,920	€0	€23,920	TWSS Wage	N/A	Restricted -	€23,920
€10,000 31/12/20 €0 €10,000 €0 €10,000	missioners							Subsidy		Wages &	
€10,000 31/12/20 €0 €10,000 €0 €10,000								Scheme		Salaries	
			31/12/0	U≢	€10.000	Û	€10.000	Educational	N/A	Restricted -	€10.000
	ta ta			)		3		Recourses		only for use	
	Gaelscolaíochta							in Irish		ber grant	
	(D)									agreement	

# 5. Details of Government Funding and other information - continued

Included in Income is the following funding received from government, government agencies and similar bodies in the year ended 31st December 2020:

Name Funding	Total	Term	Funding	Received	Funding	Amount	Name of	Capital	Is the funding Expenditure	Expenditure
Agency	Funding	of	deferred/	during	deferred/	of Fundin	of Funding Funding	Funding if	Funding if restricted to	in period
	Awarded	Agreement	due @	period	due @	taken to	Programme	relevant	a project or	
		End	01/01/20		31/12/20	income	Purpose of		for the	
		Date				in period	in period Funding		delivery	
									of service	
Mayo County	€1,700	31/12/20	€0	€1,700	€0	€1,700	Business	N/A	Restricted -	€2,723
Council							Continuity		only for use	
							Voucher		per Grant	
									Agreement	
County	€15,850	31/12/20	€2,850	€11,500	€7,200	€15,850	CEA, River	N/A	Delivery of	€9,714
Councils							Explorers and		Service per	
							Anti-Litter		Programme	
							Programmes		Agreement	
Marine	€141,300	30/06/21	€15,850	€47,100	€10,000	€21,250	Explorers	N/A	Delivery of	€11,434
Institute							Education		Service per	
							Programme		Project	

# 5. Details of Government Funding and other information

Included in Income is the following funding received from government, government agencies and similar bodies in the year ended 31st December 2020:

Name Funding	Total	Term	Funding	Received	Funding	Amount	Amount Name of	Canital	Canital Is the funding Expenditure	Expenditure
Agency	Funding of	oť	deferred/	during		of Fundin	of Funding Funding	Funding it	Funding if restricted to	in period
1	Awarded	reement	due @	period	due @	taken to	Programme	relevant	a project or	
		End	01/01/20		31/12/20	income	Purpose of		for the	
		Date				in period Funding	Funding		delivery	
									of service	
EU - NG	€54,602	31/08/20	€0	€0	€10,920	€10,920	ÐN	N/A	Delivery of	€7,571
							Project		Service per	
									Project	
									Agreement	
EU Erasmus +	€74,500	31/12/23	€0	€52,150	€52,150	€0	SSE	N/A	Delivery of	€0
							Project		Service per	
									Project	

Agreement

## Notes to the Financial Statements for the Year Ended 31st December 2020

## 6. Expenditure

. Costs of Raising Funds

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	€	€	€	€
Direct Staff Costs	11,000	-	11,000	-

## . 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.

		Direct	Direct		
	Support	Project	Staff	Total	Total
	Costs	Costs	Costs	2020	2019
	€	€	€	€	€
1. Cost of Projects	90,038	75,319	73,654	239,010	149,334
2. Cost of Developing Membership					
Programmes and Design of					
Programmes and New Projects	25,725	-	22,276	48,001	27,464
3. Cost of Programme Administration	12,863	-	8,265	21,128	137,346
Total	128,626	75,319	104,195	308,139	314,144
Unrestricted				126,551	243,430
Restricted				181,588	70,714
				308,139	314,144

## 6. Expenditure - continued

## Support Costs

Support Costs				Total	Total
	Activity 1	Activity 2	Activity 3	2020	2019
	€	€	€	€	€
Education & Training	17,760	5,074	2,537	25,371	18,161
Office Expenses	12,137	3,468	1,734	17,338	12,183
Rent	6,300	1,800	900	9,000	3,750
Insurance	1,053	301	150	1,504	1,650
Advertising, Website & IT Costs	18,703	5,344	2,672	26,719	4,934
Repairs & Maintenance & Depreciation	10,081	2,880	1,440	14,401	5,363
Travel Expenses	6,091	1,740	870	8,702	20,920
Finance Expenses	876	250	125	1,251	781
Governance Costs	17,037	4,868	2,434	24,339	19,470
	90,038	25,725	12,863	128,626	87,212

## **Allocation of Support Costs**

Wages and Staff Costs are allocated on the basis of staff time spent on the three main activities. The remaining support costs have been apportioned as follows:

Activity 1	Cost of Projects	<b>.</b>			70%	
Activity 2	Cost of Develop	oing Membership	Programmes ar	nd Design of		
	Programmes ar	nd New Projects.			20%	
Activity 3	Cost of Progran	nme Administrati	on.		10%	
		Activity	Activity	Activity	2020	2019
		1	2	3	Total	Total
		€	€	€	€	€
. Governance Co	sts					
Administration f	or Board	384	110	55	549	2,790
Meeting Costs		1,254	358	179	1,791	3,147
Legal and Profes	ssional	7,335	2,096	1,048	10,479	3,979
Accountancy		3,864	1,104	552	5,520	4,941
Audit		4,200	1,200	600	6,000	4,613
		17,037	4,868	2,434	24,339	19,470

## 7. Net Income/(Expenditure) on Ordinary Activities

	2020	2019
	€	€
The net income/(expenditure) for the financial year is stated after charging:		
Depreciation and other amounts written off tangible assets	7,970	5,363
Fees payable for the audit of the financial statements	6,000	4,613
Fees payable for the audit of the financial statements	6,000	4,613

## 8. Staff Costs

Number of Employees		
The average monthly numbers of employees	2020	2019
during the year were:	Number	Number
- Direct & Administration	4	3
Employment Costs	2020	2019
	€	€
Wages and salaries	107,339	69,877
Social insurance costs	7,856	8,648
	115,195	78,525

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. No employee of the company acts as a director. There was no compensation paid to the directors of the company in the year ended 31st December 2020.

No employee received employee benefits of more than €60,000.

The charity also receives significant support from voluntary workers which equated to 5,100 hours in the year ended 31st December 2020 (31st December 2019: 5,000 hours). In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised in the financial statements.

## 9. Tangible Assets

	Furniture,	
	Fittings &	
	Equipment	Total
	€	€
Cost		
At 1st January 2020	21,451	21,451
Additions	10,430	10,430
At 31st December 2020	31,881	31,881
Depreciation		
At 1st January 2020	5,625	5,625
Charge for the year	7,970	7,970
At 31st December 2020	13,595	13,595
Net book values		
At 31st December 2020	18,286	18,286

## 10. Debtors

	2020	2019
	€	€
Trade Debtors	8,080	10,800
Other Debtors	8,768	2,250
Prepayments	546	-
Accrued Income	18,120	62,611
	35,514	75,661
Included in Accrued Income are the following balances:	€	€
Community Environment Action Fund	6,050	-
River Explorers Programme	1,150	-
EU Project	10,920	-
Donegal Biodiversity Project Grant	-	25,911
Mayo Leader Grant	-	16,348
Marine Institute	-	15,850
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
	18,120	62,611

All debtors 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 2020.

## Notes to the Financial Statements for the Year Ended 31st December 2020

## 11. Cash & Cash Equivalents

	2020	2019
	€	€
Cash and Bank Balances	431,307	24,850

The Cash & Equivalents balance at 31st December 2020 includes €280,000 of funds due to Partner Organisations under the SEE Project - see Note 14.

## 12. Creditors

Amounts falling due within one year	Amounts	falling	due	within	onev	/ear
-------------------------------------	---------	---------	-----	--------	------	------

	Note	2020	2019
		€	€
Loans & other borrowings			
Clann Credo Loan		15,300	26,062
Trade Creditors		202	75
Other Creditors		1,530	-
Accruals		11,283	4,381
Deferred Income	13	138,473	20,000
Funds due to Partner Organisations	15	113,925	-
Taxation Creditors			
PAYE/PRSI/USC		1,725	3,961
		282,438	54,479

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.

Notes to the Financial Statements for the Year Ended 31st December 2020

## 13. Deferred Income

	31/12/20	31/12/19
	€	€
Fáilte Ireland	10,000	10,000
Waterways Ireland	10,000	-
Department of Housing, Local Government		
and Heritage - NPWS	10,000	10,000
Marine Institute	10,000	-
SEE Erasmus EU Project	52,150	-
Department of Rural and Community Development	28,115	-
Department of Rural and Community Development	18,208	-
	138,473	20,000
	130,773	20,000

## Included in Deferred Income for 2020 are:

- Fáilte Ireland income in the amount of €10,000 re core membership funding to roll out the Leave No Trace programme. The funding relates to 2021 membership.
- Waterways Ireland income in the amount of €10,000 re core membership funding to roll out the Leave No Trace programme. The funding relates to 2021 membership.
- Department of Housing, Local Government and Heritage - NPWS income in the amount of €10,000 re core membership funding to roll out the Leave No Trace programme. The funding relates to 2021 membership.
- Marine Institute Project income in the amount of €10,000 to support the Marine Project. This grant relates to future years expenditure; subject to performance conditions being met.
- SEE Erasmus EU Project income in the amount of €52,150 to fund future costs of 'The Sustainability and Environmental Education in Outdoor Sports/SEE Project'. The funding relates to future years

expenditure; subject to performance conditions being met.

- Department of Rural and Community Development stability grant income of €28,115 re funding to secure the future of the organisation and the delivery of critical supports and services. The grant agreement was extended to 30th June 2021 and relates to future years expenditure.
- Department of Rural and Community Development income of €18,208 re funding educational teacher and trainer school resources. The funding relates to future years expenditure.

## Included in Deferred Income for 2019 are:

- Fáilte Ireland income in the amount of €10,000 re core membership funding to roll out the Leave No Trace programme. The funding relates to 2020 membership.
- Department of Culture, Heritage and the Gaeltacht - NPWS in the amount of €10,000 re core membership funding to roll out the Leave No Trace programme. The funding relates to 2020 membership.

## 14. Creditors: amounts falling due

## after more than one year

	Note	2020 €	2019 €
Funds due to Partner Organisations	15	113,925	-

## 15. Funds held as custodian trustees on behalf of others

Leave No Trace (Ireland) were appointed the lead on a large collaborative partnership project under the EU Erasmus + Programme for Sport entitled - SEE - Sustainability and Environmental Education in outdoor sports. The project aims to increase outdoor sports participation and enhance the protection of natural landscapes through education on responsible outdoor behaviours. The collaborative partnership is comprised of 10organisations from 9 countries. The partners include:

- Sport Northern Ireland
- Technical University Munich
- National Resource Centre for Expertise and Sport Performance of Rhone Alpes
- International Mountain Bicycling Association
   Europe

- National Institute of Physical Education of Catalonia
- Folkungaland
- Surf Club Viana
- Mountaineering Association Tara
- Europarc Federation

The project will run from January 2021 to December 2023. Leave No Trace (Ireland) received funding of €280,000 in 2020 which represents 70% of the total funding due under the SEE Project of €400,000. Leave No Trace (Ireland) will pay out €227,850 of the €280,000 funding received to the other organisations in the collaborative partnership when performance conditions have been met. The money due to each partner organisation is conditional on each partner meeting the deliverables of the project, the process of which is overseen by Leave No Trace (Ireland).

## Notes to the Financial Statements for the Year Ended 31st December 2020

## 16. 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:

	2020	2019
	€	€
Financial assets that are debt instruments measured at amortised cos	t	
Trade Debtors	8,080	10,800
Other Debtors	8,768	2,250
Cash at bank and in hand	431,307	24,850
	448,155	37,900
Financial liabilities measured at amortised cost		
Trade Creditors	202	75
Other Creditors	1,530	-
Funds due to Partner Organisations	113,925	-
	115,657	75

## **17. Restricted Funds**

## **Current Year**

	01/01/20	Income	Expenditure	Transfer	31/12/20
	€	€	€	€	€
DRCD - Stability Fund	-	62,133	(52,710)	(9,423)	-
DRCD - Trainer Contract	-	9,840	(12,782)	2,942	-
Revenue Commissioners - TWSS	-	22,290	(22,290)	-	-
Revenue Commissioners - EWSS	-	23,920	(23,920)	-	-
Mayo County Council - Business					
Continuity Voucher	-	1,700	(2,723)	1,023	-
An Chomhairle um Oideachas Gaelta	ichta agus				
Gaelscolaíochta (COGG)	-	10,000	(10,000)	-	-
Waterways Ireland	-	950	(1,511)	561	-
National Awareness Campaign	-	50,000	(55,651)	5,651	-
	-	180,833	(181,588)	755	-
		<u> </u>			

## **Prior Year**

	01/01/19	Income	Expenditure	Transfer	31/12/19
	€	€	€	€	€
County Councils - CEA	-	18,925	(18,925)	-	-
EU Project	-	22,740	(22,740)	-	-
Mayo Leader	-	11,500	(11,500)	-	-
Donegal Leader	-	25,911	(27,327)	1,416	-
DRCD	-	10,500	-	(10,500)	-
Mayo Leader	-	16,348	(16,348)	-	-
DRCD	-	14,435	(14,435)	-	-
DRCD	-	6,000	(6,000)	-	-
		126,359	(117,275)	(9,084)	

## Notes to the Financial Statements for the Year Ended 31st December 2020

## 18. Reconciliation of Movements in Charity Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1st January 2019	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
Movement during the financial year	27,641	(755)	26,886
Transfer between funds	(755)	755	-
At 31st December 2020	88,744		88,744

(a) During the year €10,430 of restricted funds received under the stability grant were spent on equipment. The equipment was transferred to unrestricted funds.

(b) There was a transfer of €11,185 from unrestricted funds to finance a deficit on restricted funds.

## **19. Capital Commitments**

The company had no capital commitments at 31st December 2020.

## 20. Contingent liabilities

The directors are not aware of the existence of any other contingent liabilities as at 31st December 2020.

## **21. Related Party Transactions**

A number of the directors are employees of the organisations that provide funding to Leave No Trace (Ireland). There were no related party transactions with Directors during the year (2019: €Nil).

## 22. Post-Balance Sheet Events

The COVID-19 global pandemic has continued in 2021. In Ireland, businesses and charities have been forced to cease or limit operations for long or indefinite periods in line with the Government roadmap for reopening the economy. Measures taken to contain the spread of the virus have triggered significant disruptions to businesses and charities worldwide, resulting in an economic slowdown. Governments and Central Banks have responded with monetary and fiscal interventions to stabilise economic conditions. Leave No Trace (Ireland) has continued to avail of all relevant supports to help maintain its services and activities where possible, in line with Government recommendations and no adjustments have been deemed necessary. There have been no other events since the balance sheet date, which necessitate revision of the figures included in the financial statements or require inclusion of a note thereto.

## 23. 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  $\in$ 1.

## 24. 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.

## **25. Comparative Amounts**

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

## **26. Accounting Periods**

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

## 27. Approval of Financial Statements

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

## **APPENDIX 1**

## MEMBERS 2020 Celebrating our Supporters

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

## **CORE MEMBERS**

- Fáilte Ireland
- <u>Coillte</u>
- Department of Rural and Community Development
- <u>OPW</u>
- Sport Ireland
- Waterways Ireland
- <u>National Parks and Wildlife</u> Service (NPWS), Department of Housing, Local Government and Heritage
- Inland Fisheries Ireland

## **OTHER MEMBERS**

- Dublin Mountain Partnership
- Dún Laoghaire Rathdown Co. <u>Council</u>
- Sport Northern Ireland
- Laois County Council
- Wexford County Council
- Scouting Ireland
- <u>Clare County Council</u>
- Oceans Plastic Project
- Pure Camping
- Breac House
- Irish Whale and Dolphin Group
- Nine Glens Walking Tours
- Dursey Ferries Ltd
- Sail Cork
- Inishoo Management/Westport House
- Two Rock Outdoor

- Midland Amenity Park (t/a Dún na Sí Amenity & Heritage Park)
- Wells House and Gardens
- Portsalon Luxury Camping
- Electric Escapes
- Turasoireacht Iorrais Teo (Carne Golf Links)
- Catholic Girl Guides of Ireland
- Causeway Coast & Glens
   Heritage Trust
- Mountain Trails
- National Course Fishing Federation of Ireland
- Park Run Ireland
- Hillwalk Tours
- Slieve Aughty Centre
- Connemara Wild Escapes
- Munster Vales
- Dublin Bay Biosphere
- Greenan Maze
- Gregan Castle Hotel
- Irish Forest School Association (IFSA)
- Wicklow Uplands Council
- Into the West Adventures
- Outdoor Recreation Northern
   Ireland
- Mourne Heritage Trust
- Buckled Wheel
- Gaisce The President's Award
- Boyne Boats
- Cork Sports Partnership
- Wilderness Ireland
- Activities & Adventures
- Canoeing Ireland

- Earths Edge
- Irish Orienteering Association
- Irish Self-Catering Federation (ISCF)
- Vagabond Tours
- Ireland Walk Hike Bike
- Canoe Centre
- El Travel Group (formerly Extreme Ireland)
- Boyne Valley Alpacas
- Tanagh Outdoor Education & Training Centre
- Tipi Adventures Ireland
- Achill Outdoor Education and Training Centre (OETC)
- Inchydoney Dunes Conservation Project
- Girley Bog Meitheal
- Friends of Barna Woods
- Courtnacuddy Development Group
- Killybegs Tidy Towns
- Belle Lake Trust
- Belarmine Residents Association
- Clonlara Development Group
- Oldbridge Village Tidy Towns
- Spraoimara
- Trinity College Hiking Society
- Athgarvan Town Clonbur Pride of Place
- Deele Community Anglers
- Mourne Tourism Business Cluster
- Creevy Community Group

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- GoGreenRoutes H2020 Project
- Burren Ecotourism Network
- Colin Glen Trust
- Bandon Grammar School
- Hollyfort Tidy Towns
- Glinsk Community Development Society
- Tommy's Outdoors
- Spanish Point Community Group
- River Moy Trust
- Nephin's Haven
- Escape 2 Nature
- Letterfrack Tidy Towns and Connemara Green Festival
- Campfire Kitchen
- Lisacul Tidy Towns
- Dooey Beach Clean Coast Group
- Westport Tidy Towns
- Dundalk Tidy Towns
- Bantry Tidy Towns
- Cloontuskert Development and Tidy Towns Association CLG
- National Biodiversity Data Centre
- 9th Meath Ratoath Scouting Ireland
- Gormanston Community
   Association CLG
- Ballybay Brownie Guides
- Trail Kilkenny
- Irish Bushcraft Club
- Scoil na Mara
- Joyce County & Western Lakes Geopark (JCWL)
- AltCamp
- Boyne Valley Walking
- Carlingford Tidy Towns
- Michol
- Portlick Scout Campsite
- Wild Atlantic Learning
- The Organic Centre
- Galz Gone Wild
- Total Motor Home Ireland
- Rathmolyon Community Group
- 98th Dublin scout group
- An Taisce Environmental Education Unit
- Twelve O'Clock Hills Project
- Global Action Plan
- Emo Tidy Towns
- Durrow Development Forum

- Durrow Tidy Towns
- Fermoy Tidy Towns Group
- Irish Motorhome Owners
- June Fest
- Green Marble Tours
- South Dublin Environmental Network
- Type2Ireland (VW Club)
- Emlagh and Oristown bog conversation group
- The Duke of Edinburgh Awards
- The Rediscovery Centre, Ballymun
- CWT claregalway
- Claregalway Walkers & Trekkers
- Russborough House
- 14th Fermanagh scout group
- Donard Glen Walking Trails
- Irish motorhome group
- NoreVision
- Cloughjordan Ecovillage
- Sandycove Residents' Association
- Ennistymon Tidy Towns
- Catch My Carbon
- Ballyvoyle Environmental Group
- ILTDL
- Irish Business Against Litter (IBAL)
- St Michael's College
- Climate Reality Leaders
- Tonn
- Sleepwalker Travel Tours
- Change by Degrees
- Ahiohill Tidy Towns
- Ardmore Tidy Towns
- Adare Recreation &Community Complex CLG t/a Manor Fields Adare
- Ballineen and Enniskeane Tidy Towns Association
- Brigit's Garden
- Burren Nature Sanctuary
- Burrishoole Community Partnership
- Cork Nature Network
- Cnoc Na d'Tobar Pilgrim Path
- Dingle Oceanworld Aquarium
- Dublin Mountain Running Club
- Kerry Climbing
- Myshall Muintir Na Tire
- Newcastle Residents

- Tipi Adventures Ireland
- Active Connections CLG
- Ballyshannon Regeneration Group

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- Beach Bar & Restaurant Inishbofin
- Blackstairs Eco Trails
- Burren OEC
- Clean Coasts
- Coolagown Development Group
- Copper Coast Geo Park
- Craoibhin an Tearmainn
- Dirty Dames Mountain Biking Race
- Derrygonnelly Field Studies
   Council
- Donegal Mountain Rescue Team (DMRT)
- Ecotourism Ireland

Far and Wild

**Environ ESAI Ireland** 

Green Sod Ireland

GreenLife Tours

**Hikers Blog UK** 

INVAS

treks

IT Tralee

Group

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Marina

RTĒ

SECAD

Patagonia

Conversions

Sea Synergy

Pathfinders Camper

Pure Magic Lodge

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Great Lighthouses of Ireland

Irish Hillwalkers/Irish Hilltop

Irish Orienteering Association

Mayo Dark Skies Community

Mountain Training and Wild

New Wave Adventure Therapy

Northwest Adventure Tours

Paddle and Sea Cahersiveen

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Leitrim Surf Company

Letterfrack Tidy Towns

Mayo County Council

Mid Ireland Adventures

Native Woodland Trust

Atlantic Climbing

Brand Partnership Group

- Sleepwalker Travel Tours
- Slí an Chroí Shamanism
- Sligo Woodland School
- South West Walks
- Sparka
- Sperrins Gateway Landscape Partnership
- Sugarloaf Adventures
- Sustainable Tourism Ireland
- Swift Conservation Ireland
- Templeport Development
- The Ireland Way
- Tollymore National Outdoor Centre
- Tough Soles
- Upon a tree
- Venture Out
- Wexford Walking Trails
- Why Not? Adventure Film Festival
- Wild Derrynane
- Hook Heritage
- Kellyann Blachere
- Scott O'Neill
- Karen Mahin
- Brian Fennessy
- Daisy O'Riordan
- Bryan Mulvany
- Krisztina Rozanich
- Debbie Collins
- David O'Brien
- Padraic Waters
- Eddie Tierney
- Annette Kelly
- Linda Rankin
- Helen McCann
- Katie Corrigan
- Marie Power
- Brendan O'Connor
- Michael Collins
- Paul McCabe
- Bridgette Brew
- Aidan O'Sullivan
- Jenni McGuire
- Alex White
- Erin Dalton

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- Claudia Ozelame
- Trish Dolan
- Uilliam Quinlan
- Sinéad O'Kane

- Gretta McGinley
- Dolores Heneghan
- Kate Hotten
- Stephen Whittle
- Jason Strong
- John Mullane
- James Mackeddie
- Silvia Ballocchi
- Philip Doyle
- Catriona Murphy
- Lorelle Berkeley
- Aoife O'Brien
- Sara-Jane Kickham
- Mary Ryan
- Aisling Riordan
- Adrienne McLoughlin
- Georgina Coleman Driver
- Lorcan Sammon
- Jennifer El Damasi
- Matthew Miller
- Darren Gray
- Maxime Poitel
- Ray Chambers Curtin
- Lesley Young
- Lesley Emin
- Kate Mongey
- Tom Deasy
- Ken Prendergast
- Mary Ward
- Cormac McCann
- Julie Forster
- Patricia Furey
- Tom Higgins
- Sinead Brady
- Seamus Byrnes
- Gerry McGuigan
- Kevin Brady
- KatieO'Connor
- Emma Misiti
- Thyes Kavanagh
- Andrew Dowie
- Frank Michael Ledger
- Glen Mulcahy
- Marie Tierney
- Peter Prendergast
- Nicola Garvey
- Joe Byrne
- Marian Mateer
- Christine Barretto
- Owen Williams

Geraldine Delahunt

Andrew Stokes

Natalie Kilroy

Olivia Brennan

Irene Villatora

Caitriona Berry

Áine McGurk

Carmel Wright

Jacinta Murphy

Patsy Preston

Sean Conroy

JamesJohnson

Tomasz Czerwinski

HesterPellegrino

Niall Gafney

Andy Lavery

**Stephen Kiely** 

Ciara O'Flaherty

**Robert Grandon** 

Caroline Crowley

Michael Gunn

Tadgh Dignan

**Terry Lambert** 

**Ronan Shaw** 

Kevin Mc Glynn

**Megan Higgins** 

Mark O'Connor

Sinead Pollack

Stuart Garland

Martina Kilian

Pauline Jordan

**Bren Whelan** 

**Barry Dillon** 

**Rachel Nolan** 

**Cian Mulgrew** 

Jessie Decross

Ciara O Halloran

Eoin McMahon

**Tony Smith** 

Catherine Russell

Darach O Murchu

Patrick McConigley

Clodagh McGuirk

Padraic Creedon

Myles Kelly

**Kieran McElhinney** 

Jacqueline Farragher

Heather Burnett Niland

Sean Seeley

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Leave No Trace Ireland - Annual Report 2020





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## Leave No Trace Ireland,

Castlebar Street, Westport, Co. Mayo, F28 KD63 t: +353 1 9059009 | e: info@leavenotraceireland.org w: www.leavenotraceireland.org

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