

ANNUAL REPORT 2021



Ireland
Leave No Trace

Inspiring Ethical Outdoor Recreation



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CHAIRPERSON'S FOREWORD 2021

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





“All aspects of our life in 2021 continued to be overshadowed in one form or another by the pandemic and I am pleased to say that Leave No Trace Ireland rose to the challenges and pushed on very successfully with our work.”

1. THE CHAIR'S FOREWORD

We adapted quickly to the circumstances in moving a lot of our engagement and training online across different platforms. We continued to build our partner and stakeholder network and build appreciation and support for the Leave No Trace vision. Having completed the major process of developing a new Strategic Plan 2021-2024 we published the plan during the year, and now have our road map for the coming years firmly established.

As the country exited lockdown last summer, Leave No Trace took the initiative, with great support from our partners, to launch a national public awareness campaign to celebrate the return to the outdoors while asking the public to exercise responsibility and support the Leave No Trace principles and ethos.



I was delighted to see that the Love This Place public awareness campaign caught the mood of the country so well, as we all ventured out, holidayed, and rediscovered the beauty of our outdoor spaces and natural environment again.

On an organisation level, we are building our membership, widening our partner network, and developing sustainable funding and financial growth.

I must extend my gratitude and thanks to our Board of Directors and Executive team for their efforts in what was a difficult year. They rose to the many challenges with their leadership, enthusiasm and hard work and ensured that we continued to engage with our members, the public and communities and deliver our educational and awareness services throughout the country. We received strong support during the year from Government Ministers and Departments, state agencies, all our core members and supporters, business and the wider community and for that we are very grateful.

Looking ahead to 2022 we will continue to push ahead with the ambition agenda that we now have in our Strategic Plan.

Key to that is the need to ensure financial sustainability and grow our memberships and partner network. We want to be ambitious in defining our role as the voice for responsible and sustainable use and enjoyment of our outdoor spaces and countryside. By securing our financial sustainability, and it continues to be a challenge, we can look forward to building on the growing public awareness and engagement with the issues of environmental protection and sustainability in all aspects of our lives and the economy, and the impacts of climate change.

With our passion, commitment, and hard work, Leave No Trace Ireland can play its part in a moving on from the challenges of recent years and towards a brighter future.

Paddy Doherty

Paddy Doherty Chairperson, Leave No Trace Ireland



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CEO REPORT

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





2. CEO REPORT 2021

The Covid pandemic continued to impact all our lives in 2021. Throughout the lockdowns and the various stages when they were lifted, people showed a growing appreciation of the importance of the outdoors and the joy and exhilaration to be had from spending time outdoors, experiencing the beauty of our nature surroundings and enjoying outdoor pursuits.

For Leave No Trace Ireland, it was also a year which allowed us to raise questions about the impact of this increased activity on our outdoors spaces, wildlife, and habitats and to encourage the public to consider how their behaviour impacts on these. We do this through our ongoing engagement with our valued partners and in our work in education, training and public information and awareness.

We always want the public to experience and enjoy the outdoors as much as they can, but we know too well the significant social and environmental impacts this can have in terms of littering, dog waste, livestock worrying, disturbance to wildlife, irresponsible car parking, overcrowding and damage from wild camping and wildfires.

As a result of this increase in outdoor activity and demand for resources on environmental stewardship, Leave No Trace Ireland experienced exponential growth.

In 2021:

- Leave No Trace Ireland was awarded the Charity Impact Award for medium organisations from The Wheel
- Leave No Trace Ireland was awarded Ireland's Most Impactful NGO from the All-Ireland Business Foundation
- Leave No Trace was also shortlisted for the national Good Governance Awards, Annual Report category
- Leave No Trace launched the Love This Place, Leave No Trace interagency public awareness campaign, which reached over 4 million people
- The organisation grew to 7 staff members
- Our Accredited Trainer network was launched, with 120 Accredited Trainers registered
- A new innovative training programme was launched. The NFQ Level 6 accredited award the Certificate in Nature Animation was launched in collaboration with the Munster Technological University and the National Parks and Wildlife Service
- The EU Erasmus+ Sustainability and Environmental Education in outdoor sports project (or SEE Project) was launched



We were delighted in 2021 to be able to engage with the public and communities throughout the country on these issues. A highlight in that regard was our national radio campaign which focused on asking the public to be aware of the impacts that the increased use of our outdoors can have and the role of responsible behaviours in mitigating these impacts.

The Love This Place public awareness campaign, which ran across radio and social media, was generously supported by our partners, and cut through to the public throughout the country with over three million radio listeners hearing the campaign and over four million impressions of the campaign messages on social media. We were particularly pleased when this work was recognised in the announcement of Leave No Trace as the winner of the 2021 Charity Impact Award.

Despite the challenges of Covid-19 we delivered on our target of achieving a break-even financial position for 2021 and contributed to reserves in line with best practice. I am particularly pleased that our new Strategic Plan 2021-2024 was designed and launched and that our annual accounts 2020 were prepared and submitted with the AGM hosted online.

Thanks to the enormous efforts of our dedicated staff, we continue to grow our membership and expand our education and training programmes. During the year we exceeded our membership target tenfold and grew our custom member programmes i.e. signage, habitat specific or

bespoke training. Looking ahead we will embark on a review of our member programme and engage further with the membership in an evaluation.

The experience of the last two years has shown us all the importance of co-operation and collectively working together to meet challenges. This has certainly been our experience in Leave No Trace and on behalf of the Board I want to thank our staff, our individual, organisational and community members and our partners for their continued dedication and loyalty in supporting us in the work we do. We are also extremely grateful to the core funders whose continued support allow to plan and implement the work throughout the country that delivers on the Leave No Trace mission.

Finally, I want to thank our Board of Directors whose support, energy and enthusiasm is so important to the work we do and in realising our vision.

Maura Kiely

Maura Kiely
CEO, Leave No Trace Ireland



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ABOUT LEAVE NO TRACE IRELAND



3. ABOUT LEAVE NO TRACE IRELAND

As more people seek the beauty of the outdoors, our collective mark on the environment increases. The Covid-19 pandemic had a profound impact on which sports Irish people take part in, with individual sports and activities such as walking, running and cycling experiencing unprecedented growth. One report from Sport Ireland saw participation in outdoor recreation and sport double during the pandemic. The increase in outdoor recreation over the last two years has led to a dramatic increase in litter, water pollution, as well as disturbance to vegetation, wildlife, livestock and other people.

Leave No Trace Ireland is Ireland's only outdoor ethics programme, which promotes the responsible use of the outdoors. Through education, research and partnerships, Leave No Trace Ireland enables and supports individuals, communities, organisations and companies in reducing the environmental impact of outdoor activities.

- Leave No Trace delivers an extensive, effective nationwide programme in partnership with, and easily utilised by, multiple stakeholders.
- We provide a training programme aimed at primary and secondary school children across the country
- We engage with all relevant government departments and state agencies, supporting their work and statutory duties
- We provide bespoke support to the community, voluntary and charitable sector
- Collaboration and corporate involvement is used to deliver customised programmes and financial support
- Leave No Trace Ireland is at work across all 32 counties in Ireland and 90 countries across the world
- Leave No Trace Ireland are actively participating in the work of Comhairle na Tuaithe





3.1. LEAVE NO TRACE BY NUMBERS



SHARING OUTDOOR ETHICS

Target for 2021: Increase training by 10%

120%

INCREASE

**IN AWARENESS COURSES, TRAINER COURSES
AND WEBINARS IN 2021**

EXPLORERS PROGRAMME

INCREASED COUNTY
PRESENCE FROM 3 TO 7

BLENDED LEARNING: BOTH
IN-PERSON AND ONLINE



New Trainer Network



- Designed new Accredited Trainer Network
- Author Richard Louv launched Trainer Network Programme
- 4 Annual CPD session delivered in 2021
- 91 new Accredited Trainers
- 7 new Accredited Training Centres



New Trainer Resources: New Irish Trainer Manual for Accredited Trainers

- Developed through the Dublin Rural Leader Project
- First Irish Leave No Trace manual for outdoor ethics for trainers in Ireland



New Educational Resources



- Developed several educational Leaflets throughout the year in collaboration with partners through projects
- Resource developed for teachers to facilitate Leave No Trace classroom activities
- Launched educational videos



New Online Course: "Introduction to Leave No Trace"

- Developed through the Kilkenny Leader Project
- First self-directed online introduction course to Leave No Trace, to facilitate courses online during pandemic
- Broader audience reach, through increased accessibility (online and free)

New Trainer Uniform

- New Leave No Trainer uniform for trainers developed



Winning Hearts and Minds

Target for 2021: Increase the awareness of the Leave No Trace Ireland brand recognition



Integrity & Excellence

Target for 2021: To build on existing robust government structures

- Achieved a break-even financial position for 2021 and contributed to reserves
- Significant growth in personnel
- AGM delivered online in September 2021
- New Strategic Plan 2021-2024 was designed and launched

Charity Impact Award Winner 2021



Management and monitoring of risk and governance:



Compliance with Charity Regulator



External audit in HR/IT/Data Protection scheduled for 2022

Inspiring and Recruiting Outdoor Advocate

Target for 2021: Increase memberships by 10%

LARGEST 2021 MEMBERSHIP GROWTH CATEGORIES

45%

increase

Individual
Members

88%

increase

Community
Members

133%

increase

Corporate (Bronze)
Members

WHAT WE DELIVERED:

Developed custom member programmes:

- Bespoke training programmes
- Habitat specific training
- Signage

LOOKING AHEAD:

2022 Plans:

- Review our member programme
- Undertake an evaluation with members
- Design custom community programmes

**Total 2021
memberships
increase**

114%

Research for Responsible Recreation

Target for 2021: Develop 3-year Research Strategy

Level 6 Certificate in Nature Animation

- New Level 6 Award in Nature Animation Collaboration between Leave No Trace Ireland, Munster Technological University & the NPWS
- Over 300 applications for 20 places

Pilot Private Landowner course

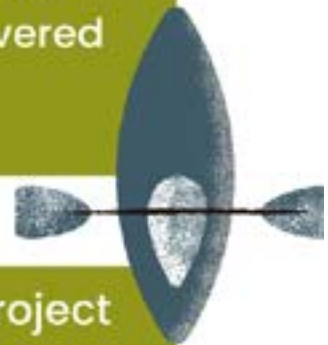
- Delivered Private Landowner Training Course in the Killarney National Park Biosphere Reserve
- 16 participants across 2-days

Erasmus+ Programme: SEE Project 2021-2023

- First year of the Sustainability and Environmental Education in outdoor sports Erasmus programme delivered
- Aim to build knowledge on Sustainability in sports

Erasmus+ Programme: GoGreen - 2022 - 2025

- LNT partner in new Erasmus project awarded in 2021 to start in 2022
- Aim to build capacity and train decision-makers working on environmental issues to improve local environment and outdoor areas





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 honour collaboration. All voices are listened too. Respect is given to all





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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 2021.

Leave No Trace 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 obligation 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

4.5. OTHER MATTERS

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

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 under each subgroup have been developed to direct and focus the work of the organisation. The main objectives for

2021 are outlined in the following section under each strategic priority. In 2021 Leave No Trace Ireland implemented its new Strategic Plan 2021-2024.

STRATEGIC PRIORITIES

 **Strategic Priority 1:**
Inspiring and Recruiting Outdoor Advocates

 **Strategic Priority 2:**
Sharing Outdoor Environmental Ethics

 **Strategic Priority 3:**
Research for Responsible Recreation

 **Strategic Priority 4:**
Winning Hearts and Minds

 **Strategic Priority 5:** Integrity and Excellence

STRATEGIC PRIORITY 1: INSPIRING AND RECRUITING OUTDOOR ADVOCATES

Goal 1.1. Review and enhance core member and member benefits package

Actions

- Review current member programme and benefits with the Communications and Engagement subgroup and Corporate Management subgroup

Performance Indicators

- 12 ezines delivered, one each month to members; an increase of 8 compared to 2020
- Member survey planned for 2021
- A comparison of benefits with other organisations scheduled

Outputs

- Doubled membership
- Build engagement with core and ordinary members
- Asked members for their views

Goal 1.2. Growing advocacy and awareness in Northern Ireland

Actions

- Design and finalise Fundraising Plan with a targets to
- Secure 1 new corporate gold member in Northern Ireland
- Secure 1 new corporate gold member in the Rol
- Increase unrestricted funding
- Build relationships and engagement with outdoor recreation stakeholders in Northern Ireland

Performance Indicators

- Meetings took place with DAERA, Keep Northern Ireland Beautiful and Outdoor Recreation Northern Ireland to build relationships and engagement
- Fermanagh and Omagh District Council joined as members of Leave No Trace
- Leave No Trace active participants in the National Outdoor Recreation Forum (NORF) in NI
- Fundraising plan 2022 established with key funding streams identified

Outputs

- Leave No Trace were a voice for advocating for responsible outdoor recreation
- Championed care and respect for outdoor recreation by proactively communicating our vision to stakeholders through the launch of our new strategic plan
- Championed respect and care for the outdoors through the work of Comhairle na Tuaithe and the National Outdoor Recreation Forum (NORF) in NI

Goal 1.3. Strategic relationships with corporate partners

Actions

- Secure and deliver 2 new corporate programmes in 2021

Performance Indicators

- Secured 4 corporate programmes in 2021
- Delivered Europe's first Hot Spot Programme with Gas Networks Ireland and Coillte
- Delivered series of 10 CSR Impact days with Lidl Ireland staff across the island of Ireland
- Chosen by M&S for inclusion on customer Sparks Loyalty programme
- Partnered with Helly Hansen

Outputs

- Widened and increased corporate engagement to fund community-led Leave No Trace initiatives

Goal 1.4. Engagement with farmers, landowners and rural communities

Actions

- Deliver new pilot training programme for private landowners with South Kerry Development Company

Performance Indicators

- 2-day pilot training programme delivered to 16 private landowners which assessed the needs of landowners regarding access, conflict and communication and biodiversity

Outputs

- Innovative new approaches to private landowners on community-led solutions for the uplands

Goal 1.5. International engagement

Actions

- Lead the delivery of the Sustainability and Education in outdoor sports Erasmus project.
- Ensure project progresses against year 1 targets as outlined in the application
- Contribute as a partner organisation to a new Erasmus project

Performance Indicators

- First year of SEE project delivered
 - 1 partner meeting hosted online
 - 2 exchanges with over 65 participants
- Leave No Trace Ireland named as partner on new Go Green Erasmus project launched in 2022

Outputs

- Facilitation of sharing of knowledge and training best practice in sustainability and outdoor education across Europe

Goal 1.6. Develop member engagement

Actions

- Increase membership by 10% in 2021
- Ensure all core members have Service Level Agreements with KPIs for the year in place and 2-3 meetings held per annum
- Grow custom member offerings e.g. habitat or activity specific educational resources on how to implement Leave No Trace, signage development etc.

Performance Indicators

- Membership increased by 114% in 2021
- Service Level Agreements established for all core members in 2021
- New habitat and activity resources developed and made available on the Leave No Trace website

Outputs

- More than doubled our membership in 2021
- Through our membership network we empowered individuals, communities, organisations and corporates to transform their outdoor experiences through application of minimum impact skills and ethics of the Leave No Trace programme

Goal 1.7. Develop member engagement

Actions

- Develop fundraising plan with a focus on large grants and new core members
- Apply for new Marine Explorer tender in 2021

Performance Indicators

- 28 funding applications submitted
 - 8 successful
 - 6 unsuccessful
 - 14 pending outcomes
- Fundraising targeted large grants, corporates and core members in 2021
- Applied and succeeded in being delivery centre for Marine Explorers education programme for 2021 to 2023

Outputs

- Accountability and transparency central to all our actions

STRATEGIC PRIORITY 1: CASE STUDY 1: HOT SPOT PROGRAMME

The Hot Spot Programme was created to address the severe impacts often associated with heavy use and outdoor spaces being “loved to death”. In 2021 working with Gas Networks Ireland, Coillte and the Burncourt Community Council Leave No Trace Ireland undertook vital restoration work at Glengarra Wood, Co. Tipperary. This project was the first of its kind in Europe.

Glengarra Wood is a former demesne woodland that has been severely impacted from littering and trail erosion. Gas Networks Ireland employees and members of the Burncourt Community Council spent several days on-site working to remove invasive species, clear access for recreation and removed litter and waste. They also participated in a Hot Spot BioBlitz. This involved recording as

many identifiable plant species as possible and sharing the information gathered with the National Biodiversity Data Centre.

The 2021 Hot Spot Programme has been its own success story, which is due to a wholesome effort by all stakeholders. The community events were at the heart of this project with stakeholders sharing the vision for the recovery of a natural resource and one that boosted as strong a social connection as well as a natural one. A legacy of the programme includes the videos that raises awareness of the value of the wood, its pressures, the people who care for it, and an explanation of the actions undertaken to inspire others



Gas Networks Ireland employees and Burncourt Community Council staff taking part in a Hot Spot Programme BioBlitz

CASE STUDY 2: Leave No Trace TidyTowns Special Purpose Award

The Leave No Trace TidyTowns Special Award recognises communities for their significant efforts to protect and enhance the natural environment and the promotion of responsibility in the outdoors. Through recognising these communities, Leave No Trace Ireland seeks to inspire other communities to take extraordinary actions to protect and promote responsible outdoor recreation.

2021 marked the second year of the award with Kinvara TidyTowns announced as the winners of the Leave No Trace Special Award in the 2021 SuperValu TidyTowns competition. A Leave No Trace outdoor workshop was delivered in Kinvara celebrating the award and the work of their Tidy Towns group.

STRATEGIC PRIORITY 2: SHARING OUTDOOR ENVIRONMENTAL ETHICS

Goal 2.1. Develop an Education Strategy

Actions

- ERG subgroup to design and develop Education Strategy

Performance Indicators

- Education Strategy approved by Board and in place

Outputs

- Clear direction for the development of our education and training programmes to inspire ethical outdoor recreation across Ireland

Goal 2.2. Develop a Leave No Trace national primary school programme

Actions

- Design new primary school programme

Performance Indicators

- Development of a new primary school programme including teacher resources, trainer resources and student activities completed

Outputs

- Primary school teachers are empowered to teach their students the necessary skills to help care for our outdoor spaces and natural environment
- Students have experiential interdisciplinary learning opportunities connecting them with their local natural environment

Goal 2.3. Grow the Leave No Trace core education programme in community and new sectors

Actions

- Increase training by 10%
- Develop new educational resources to support the core programme
- New programme for secondary level, community or sport club

Performance Indicators

- Delivered 36 Certified Awareness Courses compared to 16 in 2020 (125% increase)
- 15 Trainer Courses compared to 2 in 2020 (650% increase)
- 7 Webinars compared to 4 in 2020 (75% increase)

Outputs

- Strengthened communities promoting a sense of place, connection to and appreciation of their outdoor spaces

Goal 2.4. Develop innovative and accessible online learning programmes

Actions

- Develop online course – Introduction to Leave No Trace

Performance Indicators

- Free online course created and launched in 2022

Outputs

- Innovative new approach to reaching new audiences making the Leave No Trace programme more accessible than ever before

Goal 2.5. Develop the Trainer Network

Actions

- Launch new Trainer Network
 - Secure sign-up by Leave No Trace Trainers to the new Trainer Network
- Develop Advanced Trainer programme and resources
- Develop new Trainer resources to support Awareness and Trainer Course delivery

Performance Indicators

- Trainer Network launched which saw the delivery of 4 online CPD webinars for trainers in 2021 and new website sign-up to become an Accredited Trainer
- 94 new Accredited Trainers and 10 new Accredited Training Centres signed up in the first year of the network
- Advanced Trainer programme postponed to 2022 on account of Covid-19 restrictions
- Updated Training Guidelines
- 7 new teaching cards developed
- New Trainer Manual developed

Outputs

- Increased our network of active Trainers
- Fostered engagement and a rich learning experience through CPD programmes
- Increased opportunities for Trainers to deliver courses across Ireland

STRATEGIC PRIORITY 2: CASE STUDY 1: Leave No Trace Ireland Accredited Training Network

Since its establishment Leave No Trace Ireland has delivered its Trainer course to over 800 people. We recognised that many, whilst holding a Leave No Trace Trainer certificate, were not actively delivering Leave No Trace programmes. With the growth in demand for Leave No Trace education and training the Board and staff recognised that a formal legal structure for its network of Trainers was needed to be able to grow sustainably, ensure continued high-quality and to meet that demand. Throughout 2020 the organisation focussed on the development of its Accredited Training Network which launched in 2021.

The purpose of the Network is

- to ensure the high-quality delivery of Leave No Trace education and training programmes
- provide support and Continuing Professional Development opportunities for our Accredited Trainers
- Enable networking and engagement opportunities amongst outdoor education practitioners

Since its launch over 100 Trainers who actively deliver Leave No Trace education have signed up as Accredited Trainers with great attendance at the Continuing Professional Development (CPD) sessions.

CASE STUDY 2: Private Landowners Project

Leave No Trace Ireland undertook a new pilot training programme for private landowners in 2021. This programme was the first of its kind in Ireland, exploring the current challenges landowners face regarding visitor management and recreation.

The course took place over two days in Killarney National Park Biosphere Reserve with participation from eighteen landowners from the local MacGillycuddy Reeks catchment area.

Working with the local landowners and the South Kerry Development Partnership's Rural Recreation Officer, Patricia Deane, the training course assessed

- The needs of private landowners with regards to outdoor recreation
- The understanding and relevance of the Leave No Trace programme to private landowners
- Approaches to equip private landowners with the knowledge of how to engage with recreationists that may enter their lands

From the training the key issues facing private landowners were highlighted.

The pilot programme was a great success. It highlighted the importance of collaboration and open communication with local people to create awareness of and bring about long-term solutions to environmental problems.



Participants taking part in the Private Landowners Project in Killarney

STRATEGIC PRIORITY 3: RESEARCH FOR RESPONSIBLE RECREATION

Goal 3.1. Develop 3-year Research Strategy

Actions

- Develop and finalise Research Strategy

Performance Indicators

- Research Strategy presented to Board and approved

Outputs

- New Research Strategy to inform ethical, evidence-based responsible decision making in outdoor recreation

Goal 3.2. Commission research which establishes and quantifies evidential links to help inform decision makers

Actions

- Ensure research outputs of the SEE Erasmus project are publicly available
- Develop online library of research resources

Performance Indicators

- SEE project research available on project website and Leave No Trace Ireland website in 2022
- Research publications accessible on the Leave No Trace Ireland website

Outputs

- Facilitated the coordination of interagency research at the European level for sustainability and environmental education training best practice

Goal 3.3. Develop and implement research ethics policy

Actions

- Develop Research Ethics Policy

Performance Indicators

- Development of Research Ethics Policy moved to 2022 workplan

Outputs

- Empowering environmental stewardship through actions grounded in research

Goal 3.4. Strengthen our relationships with educational institutions

Actions

- Work with Munster Technological University (MTU) (formerly IT Tralee) and the NPWS to coordinate the Level 6 Special Purpose Award, Certificate in Nature Animation
- Work with MTU and the NPWS to evaluate the course and establish if will run for a second year
- Deliver the Marine Explorers education programme

Performance Indicators

- Successful coordination of the Certificate in Nature Animation Level 6 course
 - Over 300 applications received for 20 places
 - Work-based learning module, Leave No Trace Awareness and Trainer Courses included in the Course
- Level 6 course to run again in 2022
- Marine Explorers programme delivered for counties Mayo, Sligo, Donegal

Outputs

- Finding effective solutions through innovation and collaboration to address the needs for the outdoor recreation sector

STRATEGIC PRIORITY 3: CASE STUDY 1: Level 6 Special Purpose Award “Certificate in Nature Animation”

The Certificate in Nature Animation was developed jointly by Leave No Trace Ireland, the National Parks and Wildlife Service (NPWS) and Munster Technological University (MTU) to provide a foundation of knowledge of the key roles and responsibilities of a Conservation Ranger and is aimed at those interested in pursuing a career in outdoor pursuits, conservation, ecology and wildlife biology. It is the first of its kind in Ireland and launched in 2021.

The course took place between April and December 2021 and combined online course work with three months of practical work experience with students working in the field with NPWS rangers.

20 students were awarded with Certificates in Nature Animation with the Award ceremony taking place in the Custom House Visitor Centre, Dublin which was attended by The Minister of State for Heritage and Electoral Reform, Malcolm Noonan TD.

The Certificate in Animation course has been renewed to run in 2022.



Student of the Nature Animation course during field study monitoring

CASE STUDY 2: SEE Project: promoting environmental responsibility in outdoor sports activity

Awarded by the European Commission under the Erasmus programme and launched in 2021 the SEE project aims to tackle the un-coordinated approach to the teaching and communication of environmental ethics in the spheres of outdoor sport and recreation. Led by Leave No Trace Ireland the SEE Project will develop a framework of good practice to ensure that sustainability and environmental education will be ingrained in the ethos of outdoor sport education across Europe.

The project focusses on skills development for outdoor sports professionals such as outdoor sports trainers, guides, or instructors in environmental education. It will help to promote increased voluntary activities in sport, together with social inclusion, equal opportunities and awareness of the importance of health-enhancing physical activity all in a frame of sustainable development and in line with the new Green Deal for Europe.

The project is an extensive collaboration with partners from across Europe



STRATEGIC PRIORITY 4: WINNING HEARTS AND MINDS

Goal 4.1. Develop a Communications Strategy and an Advocacy Strategy

Actions

- Recruit new Communications role for the organisation
- CAE subgroup to work with Communications role to develop Communications Strategy and Advocacy Strategy

Performance Indicators

- Communications role hired
- Developed Communications Strategy which was approved by the Board
- Advocacy Strategy under development and to be published in 2022

Outputs

- Engaged in planning and development of the new National Outdoor Recreation Strategy with a wide range of stakeholders as part of Comhairle na Tuaithe
- Championed care and respect for Ireland's outdoors

Goal 4.2. Enhance Leave No Trace Ireland's digital communications capabilities

Actions

- Communications role to develop Leave No Trace Ireland's social media, website and ezines
- Target to increase website visits by 20% in 2021
- Target to increase social media followers by 20% in 2021 across platforms
- Training and events calendar live on website
- New digital content including videos, social media graphics and messages
- Google analytics activated for website

Performance Indicators

- Increased website visits by 117% in 2021
- Increased social media followers by 7% in 2021 across platforms
- Training and events calendar live on website
- 13 videos created for social media
- Awareness campaign digital content included 28 graphics and messages in English and Irish
- Google analytics was activated for the website for January 2021

Outputs

- Continued to grow audiences on our social media channels and increased engagement with public and members
- Raised awareness of environmental impacts and personal responsibility in the outdoors

Goal 4.3. Increase our political engagement

Actions

- Target 25 submissions to public consultations

Performance Indicators

- 11 submissions made to public consultations in 2021. Less than targeted on account of need for additional resources

Outputs

- Renewed focus on our Advocacy role with an Advocacy plan underway to support individuals, communities and organisations in the protection of the natural environment

Goal 4.4. Increase our corporate engagement

Actions

- Secure minimum of 2 corporate projects in 2021

Performance Indicators

- Delivered Europe's first Hot Spot Programme with Gas Networks Ireland and Coillte
- Delivered series of 10 CSR Impact days with Lidl Ireland staff across the island of Ireland

Outputs

- Increased corporate interest in the work of the organisation
- Restored outdoor spaces for nature
- Delivered best practice training
- Engaged with local communities and reduced impacts for biodiversity
- Staff engaged with local community-based projects

Goal 4.5. Increase the awareness of the Leave No Trace Ireland brand recognition

Actions

- Deliver Love This Place interagency public awareness campaign in 2021
- Social media strategy developed as part of the Communications Strategy

Performance Indicators

- Public Awareness Campaign 2021:
 - 8-week campaign
 - 9 partners
 - Government of Ireland press release issued
 - Over 4 million impressions of campaign messages on social media
 - Over 3 million had the opportunity to hear the Love This Place campaign on radio
- Love This Place campaign featured as Leave No Trace Ireland announced as 2021 Charity Impact Awards winner
- Communications Strategy developed

Outputs

- Increased public engagement across digital and social media channels with our focus on the Love This Place message

Goal 4.6. Design and deliver innovative Leave No Trace bespoke campaigns

Actions

- Ensure all corporate projects have project plan, media plan, budget, contract.

Performance Indicators

- All corporate projects have project and media plans, budgets and contracts in place

Outputs

- Accountability and transparency in all our work

STRATEGIC PRIORITY 4:

CASE STUDY 1: Love This Place campaign featured as Leave No Trace Ireland announced as 2021 Charity Impact Awards winner

Leave No Trace Ireland was announced as the 2021 winner for medium organisations at the Charity Impact Awards ceremony. The Charity Impact Award celebrates the positive impact that charities, community groups and voluntary organisations are making on people's lives across Ireland. Entries each year are assessed from a short video and a written application part of which encompasses a case study where the organisation has made a positive difference.

In 2021, Leave No Trace Ireland launched a national interagency public awareness campaign with its partners, which called on the public to exercise renewed care and responsibility when in the outdoors. The campaign focused on three critical pressure points that have become increasingly

evident as more people 'stay-cation' and use outdoor public spaces for recreation.

Leave No Trace Ireland have strived to promote an environmental ethic for the responsible use of the outdoors. Through unified messaging across radio and social media, over 4 million listeners were reached. The campaign sought to empower people to make good choices, enthusing them to connect with our natural heritage and taking personal responsibility for the health and well-being of our outdoors through enjoyable, stimulating outdoor education and skills development.



Paddy Doherty, Chairperson, Minister Malcolm Noonan and Maura Kiely, CEO, at the Love This Place photocall in Dublin

STRATEGIC PRIORITY 5: INTEGRITY AND EXCELLENCE

Goal 5.1. Build on existing robust governance structures

Actions

- Develop Governance Strategy
- Publish Annual Report and Financial Statements incorporating feedback from 2020 Good Governance Awards
- Complete stakeholder consultation for Leave No Trace Ireland's new Strategic Plan 2021-2024
- Publication of the new Strategic Plan 2021-2024 at the AGM
- Hold AGM
- Grow reserves as per financial audit recommendations with a target of €150k reserve
- Ensure Board succession planning is a standing Board agenda item
- Map organisation roles and responsibilities of staff and Board
- Ensure CRO, CRA and RBO filings are up to date and complete lobbying return for each period
- Review Risk Register and keep up to date to manage risk from Covid-19
- Strengthen the team with hire of critical new roles in Communications, Education and Administration
- Critical new hire for 2022 – part-time Accountant as member of staff

Performance Indicators

- Governance Strategy developed
- Annual accounts 2020 prepared and submitted with the AGM hosted online
- Achieved a break-even financial position for 2021 and contributed to reserves
- New Strategic Plan 2021-2024 was designed and launched
- Increased reserves by €35k in 2021 bringing total to €124k
- Board agendas updated to include succession planning as standard agenda item
- Complied with CRA, CRO, RBO and lobbying register
- Ongoing management and monitoring of risk and governance
- Increased the team to 5 full-time and 6 part-time staff. New hires included Communications, Education and Administration
- Accountant hired in 2022

Outputs

- Recorded the highest income ever achieved by the organisation in 2021
- Targeted a funding mix that avoided over reliance on any one donor or income source
- Remained within the agreed parameters for income diversity
- Achieved greater organisational resilience and impact
- Maintained reserves at an appropriate level and planned a number of strategic objectives

Goal 5.2. Expand Leave No Trace Ireland's internal audit function

Actions

- Schedule external audit for financial statements and Financial Management Policy
- Schedule 2022 external audit for HR and IT/Data Protection review

Performance Indicators

- External audit completed
- 2022 external audit for HR and IT/Data Protection completed

Outputs

- Annual external audit ensuring Leave No Trace operates in line with best practice
- Reduction in organisational risks

Goal 5.3. Progress existing strong foundation for Trainer/Education governance

Actions

- Launch new Leave No Trace Trainer Network
- Develop legal agreements for Leave No Trace Trainers and training centres
- Develop Trainer CPD programme for the year

Performance Indicators

- Legal agreements in place for all Accredited Trainers and Training Centres
- 4 Trainer CPD sessions delivered in 2021, 8 scheduled for 2022

Outputs

- Strong foundation in place for governance of the Accredited Training network

STRATEGIC PRIORITY 5: CASE STUDY 1: GOOD GOVERNANCE

A key goal for Leave No Trace Ireland has been to build on its existing robust governance structures. In 2021 the organisation implemented its new Strategic Plan 2021-2024 and under the lead of the Board Subgroups developed three new strategies including

- Education Strategy
- Communications and Engagement Strategy
- Corporate Management Strategy

These strategies, supported by the annual workplans for each subgroup, focus the direction of the organisation in achieving its vision of inspiring ethical outdoor recreation.





4.2. FINANCIAL REVIEW

The financial outcome for 2021 is set out in the statement of financial activities. The income grew from €346,025 in 2020 to €666,028 in 2021, an increase of 92.5%. There was significant organisational growth, and the cost of programme administration was reduced in 2021 due to the success of focussed fundraising in 2020 on account of the covid-19 pandemic. In summary, the project-based activities of the organisation increased significantly including the hosting of new corporate programmes, new further education and training programmes and the national public awareness campaign. These programmes have been secured again for 2022 and further growth is anticipated. The net surplus has remained stable and there is an upward trend in recent years meaning the reserves are increasing.

ACCOUNTING

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 Leave No Trace Ireland, Castlebar Street, Westport, Co. Mayo.

DIRECTOR'S COMPLIANCE

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 Management Subgroup review the internal controls in place on an annual basis. They confirm that:

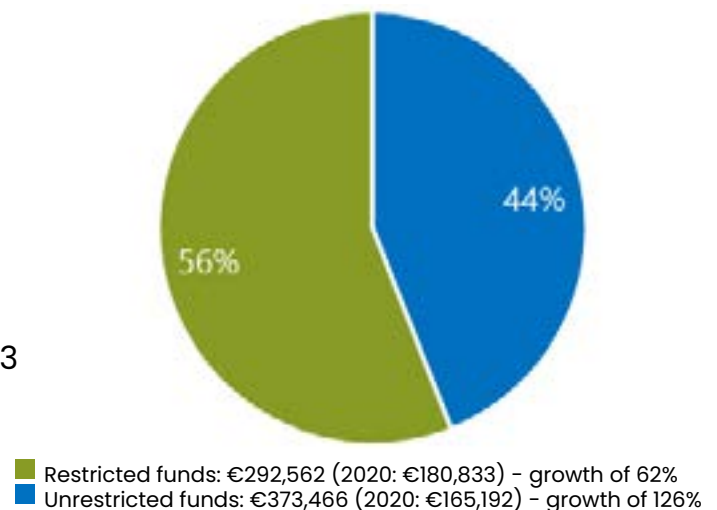
- Adequate controls are in place to meet the obligations of the company.
- Appropriate arrangements and structures are in place designed to secure material compliance with the company's relevant obligations.

INCOME 2021

The income for 2021 was €666,028, up 92.5% from 2020. This was mainly due to the large increase in charitable activities income. Taking into account this happened during the second worst operating year in the history of the organisation, this is impressive and very positive.

- Donations and legacies income was €142,533 (2020: €105,139)
- Charitable activities income was €478,587 (2020: €185,410)
- Other income was €44,908 (2020: €55,476)

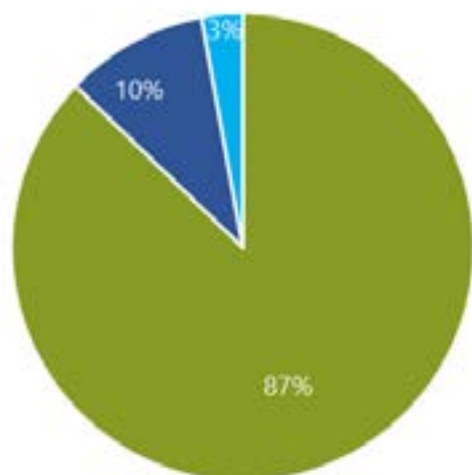
GRAPH 1: INCOMING RESOURCES 2021



EXPENDITURE 2021

The total expenditure for 2021 was €636,315, up from €319,139 in 2020, an increase of 99%. This growth is in line with income.

GRAPH 2: EXPENDITURE ON CHARITABLE ACTIVITIES 2021



- 1. Project expenditure was: €553,192 (2020: €148,973)
- 2. Expenditure for the design and development of new programmes and projects including membership was €59,866 (2020: €22,276)
- 3. The cost of programme administration was €18,256 (2020: €136,890)

Expenditure Breakdown:

Restricted: €315,981 (2020: €181,588) – an increase of 74%

Unrestricted: €320,334 (2020: €137,551) – an increase of 133%

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 an emergency, risks associated with variances in planned income versus expenditure and the charity's contractual commitments. The Chief Executive and the Treasurer monitor the reserve on a quarterly basis by reviewing the management accounts.

The reserve policy is constantly under review. Leave No Trace Ireland's objective is to carry a minimum of six months of operating costs in a readily realisable form. In 2021 as per the financial audit recommendations the organisation sought to grow its reserves. In 2021 Leave No Trace Ireland increased its reserves by €29,713. The Board had a targeted

fundraising plan in place. There is an update at each Board meeting on the progress to address the shortfall in reserves.

In terms of fundraising results, Leave No Trace Ireland had another challenging year. Even with the continuation of Covid-19, the organisation recovered from a loss of over 30% in its income from its education and training services in 2020 to see a substantial increase in 2021. Additionally, a targeted fundraising plan was put in place to leverage Covid-19 grants like the EWSS. The organisation also took action to reduce costs where appropriate. The Company does not currently engage in any investment activity.

PRINCIPAL RISKS AND UNCERTAINTIES

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 2021 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 a quarterly basis by the Corporate Management Subgroup and any proposed changes are 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
- 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 2021-2024 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 had a small bridging loan to facilitate 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 commissioned an external Business Auditor to review and evaluate the organisation's Financial Management Policies and Procedures and a Board Performance Review. Based on the outcome of this appraisal, the organisation further refined 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 implemented new Covid-19 training guidelines.

The principal risk going forward is the funding environment for 2022. To manage this risk Leave No Trace Ireland need to expand the capacity of its team to drive fundraising for unrestricted funds.

4.3. STRUCTURE, GOVERNANCE & MANAGEMENT

GOVERNANCE

One of the goals of the Strategic Plan 2021-2024 is to ensure that Leave No Trace Ireland delivers integrity and excellence in governance.

The Memorandum of Understanding and Articles of Association of Leave No Trace Ireland are the organisations founding documents. It provides for a membership-based organisation, registered in Ireland, limited by guarantee with a governing Board of Directors.

Leave No Trace Ireland's Board of Directors is committed to maintaining high standards of corporate management and has taken action to ensure that the organisation is fully compliant with the principles outlined in the Charities Governance Code issued by the Charities Regulator of Ireland. 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.

Leave No Trace Ireland are working towards achievement of 'Triple-Lock' membership from the Charities Institute Ireland, which will demonstrate our commitment to best practice in all aspects of good governance, transparency and fundraising. A review of the organisation's compliance with the principles of each Code is conducted on an ongoing basis.

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.

STAKEHOLDER ENGAGEMENT

Through our education, research and membership activities we coordinate consistent strong stakeholder engagement with our members which is the cornerstone of our work. Underpinning all of Leave No Trace Ireland's partnerships and stakeholder engagement with people and organisations who share our vision is our commitment to promote diversity, inclusion, and collaboration in all of our activities, plans and programmes. We bring communities together, empower them to make good decisions in the outdoors and provide them with the skills, knowledge and experience to influence, shape and participate in decision-making processes on responsible outdoor recreation for the benefit of the whole of society.

At the national level in the Republic of Ireland Leave No Trace Ireland sit on Comhairle na Tuaithe (the Countryside Council) and in Northern Ireland the National Outdoor Recreation Forum (NORF) where contributions to national outdoor recreation policies are made. Throughout 2021 four CPD sessions were run for the accredited training network and in 2022 Leave No Trace Ireland have established a new core member network to bring together its key stakeholders to explore collaborative opportunities.

RENUMERATION AND PERFORMANCE MANAGEMENT

All staff performance reviews are carried out on an annual basis. The CEO conducts staff performance reviews and the Chairperson of the Board has responsibility for carrying out the performance review of the CEO. A learning and development structure is

in place to support all staff as part of the performance review process. Each year the CEO and staff remuneration packages are agreed and approved by the Board. The CEO's remuneration package in 2021 was €54,166. No employee earns more than €60,000.

BOARD OF DIRECTORS

Members of the Board of Directors, all of whom are voluntary and do not receive remuneration, are drawn from diverse backgrounds and bring a broad range of experience and skills to the Board's deliberations. Leave No Trace Ireland's CEO is not a member of the Board.

The Board is empowered to co-opt new members to meet specific requirements, as well as to fill any ad-hoc vacancies. Any co-opted Directors hold office until the next AGM after which time they are either re-appointed or retire from their position.

In line with the Articles of Association and Memorandum of Understanding, the number of Directors shall not be less than eight or more than twelve. 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.

Fiona Hannon and Gavin Beetlestone were formerly re-appointed as Board Directors at the 10th September 2021 Annual General Meeting. Pearl Clarke, Daragh Anglim, Colette Henry and Aoibheann Ní Shúilleabháin were formerly appointed as Board Directors at the same meeting.

4.3. LEAVE NO TRACE BOARD OF DIRECTORS



BOARD MEETING ATTENDANCE

The Board met five times during 2021 and attendance of eligible members was as follows:

BOARD MEMBER	NO. ATTENDED/ NO. ELIGIBLE	TERMS SERVED	AREA OF EXPERTISE
Paddy Doherty	5/5	2	Finance, Risk, Strategy, HR
Emma Fortune	4/5	1	Corporate Management
Pearl Clarke	4/5	1	Finance, Accounting
Daragh Anglim	5/5	1	Marketing, Stakeholder engagement
Michelle Carey	5/5	1	Legal
Gavin Beetlestone	3/5	2	Education, Training
Pat Neville	4/5	2	Research, Communications
Ben Wood	4/5	1	Marketing, Corporate sales
Cormac McCarthy	4/5	1	Heritage, Education
Collette Henry	3/5	1	Stakeholder Engagement
Fiona Hannon	5/5	2	Compliance
Aoibheann Ní Shúilleabháin	5/5	1	PR Campaigns, Marketing

The Board reviews its effectiveness each year through its skills audit and this process is initiated by the Chair. The purpose is to identify any gaps in knowledge or experience on the Board and to aid in the selection of new Board members. The results of the review were very positive.

SELECTION AND INDUCTION OF 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 Management Subgroup for approval. If approved, the individual is nominated to the Board.

All new Board members attend an induction course shortly after appointment to familiarise themselves with their statutory responsibilities, their role as Board members, the Leave No Trace Ireland governance framework and risk environment. Once appointed, Board members serve for a fixed period of three years.

In all cases Board induction 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.

A new Director is also furnished with an induction pack with all key documents. All Board members are given a copy of the Conflict-of-Interest Policy and are required to sign an up-to-date Conflict of Interest Declaration and Code of Conduct at the beginning of each year. Board members are also asked to declare any Conflicts of Interest at the beginning of each Board meeting which is a standing agenda item.

During the 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.

SUBGROUPS OF THE BOARD

Board members have additional responsibilities in relation to subgroups. There are three subgroups which deal with specific aspects of the organisation's business which are outlined in the Terms of Reference for each 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.



*Previously known as "Corporate Governance Subgroup". Named changed by Board approval in 2021

1. CORPORATE MANAGEMENT SUBGROUP

The Corporate Management Subgroup is responsible for ensuring financial accountability and ensuring full compliance and transparency of the organisation. The Corporate Management 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. This Subgroup met four times during 2021 and attendance of eligible members was as follows:

Corporate Management Subgroup Attendance		
Position in Leave No Trace	Subgroup Member	No. Attended/No. Eligible
Director, Chairperson of the Board	Paddy Doherty	4/4
Director, Secretary of the Board	Emma Fortune	2/4
Director, Treasurer of the Board	Pearl Clarke	4/4
Director, Subgroup Chair	Michelle Carey	4/4
Director	Fiona Hannon	4/4
CEO	Maura Kiely	4/4
Subgroup Clerical Secretary	Rachel Shawe	4/4

2. COMMUNICATIONS AND ENGAGEMENT SUBGROUP

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 work plans and the priorities outlined in the Strategic Plan 2021-2024.

This Subgroup met four times during 2021. Attendance of eligible members was as follows:

Communications and Engagement Subgroup Attendance		
Position in Leave No Trace	Subgroup Member	No. Attended/No. Eligible
Director, Subgroup Chairperson	Ben Wood	4/4
Director	Daragh Anglim	4/4
Director	Aoibheann Ní Shúilleabháin	4/4
Director	Collette Henry	3/4
Subgroup Clerical Secretary	Dr Noel Doyle	4/4
Operations Manager	Rachel Shawe	4/4
Communications Assistant	Orla O'Muiri	2/2

3. 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. This Subgroup met four times during 2021 and attendance of eligible members was as follows:

Education and Research Subgroup Attendance		
Position in Leave No Trace	Subgroup Member	No. Attended/No. Eligible
Director, Subgroup Chairperson	Gavin Beetlestone	4/4
Director, Subgroup Vice-Chair	Pat Neville	4/4
Director	Cormac McCarthy	3/4
Leave No Trace Trainer	Martina Killian	3/4
Subgroup Member	Dr Richard Thorn	3/4
Subgroup Member	Pauline Jordan	1/4
Subgroup Member	Matthew Millar	4/4
Subgroup Clerical Secretary	Eithne Larkin	4/4
Project Coordinator	Dr Noel Doyle	2/4
Operations Manager	Rachel Shawe	4/4

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

There are clear distinctions between the roles of the Board of Directors and the Executive Management Team to which day-to-day management is delegated. The Board delegates authority on certain duties and responsibilities to sign legal documents, contracts for services and funding contracts to the CEO. Matters such as policy, strategic planning, and budgets are drafted by the Executive Management Team for consideration and approval by the Board, who then oversee and monitor implementation.

REPORTING

The CEO reports directly to the Board. Board meeting agendas are planned 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.

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 2021, Leave No Trace Ireland submitted its 2020 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 Complaints Policy, Communications Policy, and Media Management 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, Leave No Trace Ireland was appointed to Comhairle na Tuaithe by Minister Heather Humphreys (which includes representatives of farming organisations, recreational users of the countryside and state bodies) as core members, and in this role has focused on the three priority areas of:

- access to the countryside,
- developing a countryside code and
- developing a new National Outdoor Recreation Strategy (NORS)

A key tenant and highlight of Leave No Trace Ireland's work has been ensuring all people across Ireland are aware, informed and have access to minimum impact best practices for responsible outdoor recreation and the opportunity to actively participate. We have had deep stakeholder engagement on the development of NORF throughout 2021 and the implementation of this strategy is a key priority for us in the future.

Through our education and training, national interagency public awareness campaigns, social media and website, we encourage, empower and build individuals' confidence to play their part in protecting and caring for our outdoor recreational spaces, countryside, and environment.

We will continue to grow and support a membership of over 550 across Ireland, of which over 220 were community groups. In 2021 we reached over 3,000 primary school children and over 4 million radio listeners. We will implement the recommendations from our strategic review in future developments to build member engagement.

Guiding our work is our Strategic Plan 2021-2024, which all members actively contributed to through consultation. This plan sets ambitious targets of increasing membership by 25%, reaching 60% of schools, 25% increase in research, and 30% increase in engagement by 2024. Our plans for the next three years are clearly set out in this plan. All the work we undertake underpins the objectives of the new National Outdoor Recreation Strategy.

For 2022, we will continue our progress towards implementation of our strategic priorities and 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, targeting unrestricted core funding, 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 continued in 2021. In Ireland, businesses and charities were 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 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 the Leave No Trace Ireland office 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

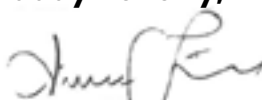
Based on the results for the year, the yearend position and the approved funding for 2021, the board believes that the charity has adequate resources to continue in operational existence for the foreseeable future (at least twelve months from the date of approval of the financial statements for 2021).

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 26th May 2022 and signed on its behalf by:



Paddy Doherty, Director



Emma Fortune, Director

Date: 26th May 2022



5

REFERENCE AND ADMINISTRATIVE DETAILS 2021

5. REFERENCE AND ADMINISTRATIVE DETAILS 2021

CHY Charity Number	20657
Company Number (CRO)	465628
Registered Charity Number	20082178
Chairperson	Paddy Doherty
Secretary	Emma Fortune
Treasurer	Pearl Clarke
Directors of the Board	Paddy Doherty, Emma Fortune, Pearl Clarke, Daragh Anglim, Michelle Carey, Gavin Beetlestone, Pat Neville, Ben Wood, Cormac McCarthy, Collette Henry, Fiona Hannon, Aoibheann Ní Shúilleabháin
Subgroups of the Board	Corporate Management, Communications and Engagement, Education and Research
Corporate Management Subgroup	Paddy Doherty, Emma Fortune, Pearl Clarke, Michelle Carey, Fiona Hannon, Maura Kiely, Rachel Shawe
Communications and Engagement Subgroup	Ben Wood, Daragh Anglim, Aoibheann Ní Shúilleabháin, Colette Henry, Noel Doyle, Rachel Shawe, Orla O'Muire
Education and Research Subgroup	Gavin Beetlestone, Pat Neville, Cormac McCarthy, Martina Killian, Dr Richard Thorn, Pauline Jordan, Matthew Millar, Eithne Larkin, Dr Noel Doyle, Rachel Shawe
CEO	Maura Kiely
Staff	Rachel Shawe, Operations Manager Dr Noel Doyle, Project Coordinator Eithne Larkin, Training Administrator (retired) Padraic Creedon, Ecologist Tracey Kenny, Administration Officer Orla O'Muire, Communications Assistant Sorsha Kennedy, Marine Explorers Trainer
Auditors	O'Malley & Company Chartered Accountants & Statutory Audit Firm, Chapel Street, Castlebar, 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



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STATEMENT OF DIRECTORS' RESPONSIBILITIES

6. 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:

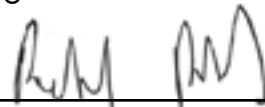
- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, and identify those standards, and note the effect and the reasons for any material departure from those standards;
- 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.

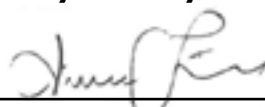
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain, and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined 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:



Paddy Doherty, Director



Emma Fortune, Director

Date: 26th May 2022



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INDEPENDENT AUDITORS' REPORT



7. INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF LEAVE NO TRACE IRELAND

OPINION

We have audited the financial statements of Leave No Trace (Ireland) for the year ended 31st December 2021 which comprise of the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (Generally Accepted Accounting Practice in Ireland).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2021 and of its surplus/(deficit) for the year then ended; and
- have been properly prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

BASIS 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 25 to the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS

As explained more fully in the Directors' Responsibilities Statement set out in Chapter 6 of this document, 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.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

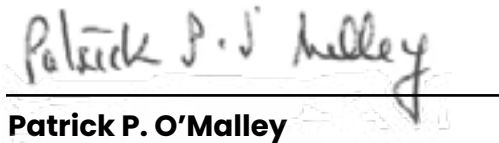
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also;

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

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

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Patrick P. O'Malley

for and on behalf of:

O'Malley & Company,
Chartered Accountants and Statutory Audit
Firm,
Chapel Street,
Castlebar,
Co. Mayo,

Date: 26th May 2022

Statement of Financial Activities
(Including An Income and Expenditure Account)
for the year ended 31st December 2021

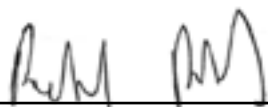
	Notes	Unrestricted Funds €	Restricted Funds €	Total Funds 2021 €	Total Funds 2020 €
Income and Endowments from:					
Donations and Legacies	4	142,533	-	142,533	105,139
Charitable Activities	4	228,492	250,095	478,587	185,410
Other Income	4	2,441	42,467	44,908	55,476
Total Income		373,466	292,562	666,028	346,025
Expenditure on:					
Raising Funds	6	5,000	-	5,000	11,000
Charitable Activities	6	315,334	315,981	631,315	308,139
Total Expenditure		320,334	315,981	636,315	319,139
Net Income/Expenditure					
before Transfers		53,132	(23,419)	29,713	26,886
Transfers					
Transfers between Funds	19	(23,419)	23,419	-	-
Net Movement in Funds	19	29,713	-	29,713	26,886
Reconciliation of Funds					
Total Funds Brought Forward		88,745	-	88,745	61,858
Total Funds Carried Forward		118,458	-	118,458	88,744

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

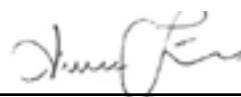
**Balance Sheet as at
31st December 2021**

	Notes	2021		2020	
		€	€	€	€
Fixed Assets:					
Tangible Assets	9		11,059		18,286
Current Assets:					
Debtors	10	78,082		35,514	
Cash at bank and in hand		355,908		431,307	
		433,990		466,821	
Creditors					
Amounts falling due within one year	12	(326,591)		(282,438)	
			107,399		184,383
			118,458		202,669
Creditors					
Amounts falling due after more than one year	14		-		(113,925)
Net Assets			118,458		88,744
Represented by:					
Unrestricted funds			118,458		88,744
Total Charity Funds	19		118,458		88,744

The financial statements were approved by the Board on 26th May 2022 and signed on its behalf by;



Paddy Doherty
Director



Emma Fortune
Director

**Statement of Cashflows for the year ended
31st December 2021**

	2021 €	2020 €
Cash Flows from Operating Activities		
Net movements in funds for the financial year	29,713	26,886
Adjustments for:		
Depreciation	8,087	7,970
(Increase)/decrease in debtors	(42,568)	40,147
Increase/(decrease) in creditors	(69,448)	352,646
Net Cash from Operating Activities	(74,216)	427,649
Cash flows from investing activities		
Purchase of tangible fixed assets	(860)	(10,430)
Net Cash from Investing Activities	(860)	(10,430)
Cash Flows from Financing Activities		
Repayment of borrowings	(55,888)	(26,062)
Proceeds from short-term borrowing	55,564	15,300
Net Cash used in Financing Activities	(324)	10,762
Net Increase/(Decrease) in Cash and Cash Equivalents	(75,399)	406,457
Cash and cash equivalents at 1st January 2021	431,307	24,850
Cash and Cash Equivalents at 31st December 2021	355,908	431,307

**Statement of Changes in Funds for the year ended
 31st December 2021**

	Statement of Financial Activities	Total Funds
	€	€
Balance at 1st January 2020	61,858	61,858
Surplus/(Deficit) for the year	26,886	26,886
Balance at 31st December 2020	88,744	88,744
Balance at 1st January 2021	88,745	88,745
Surplus/(Deficit) for the year	29,713	29,713
Balance at 31st December 2021	118,458	118,458

Notes to the Financial Statements for the year ended 31st December 2021**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 PN0N. 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 a 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 2021.

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 measured 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 6.

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 is 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.

	Note	2021 Unrestricted €	2021 Restricted €	2021 Total €	2020 Total €
• Donations and Legacies					
Core Membership Funding	5	117,482	-	117,482	91,572
Other Membership Funding		23,990	-	23,990	13,213
Other Donations		1,061	-	1,061	354
Total Income from Donations and Legacies		142,533	-	142,533	105,139
• Income from Charitable Activities					
Government Grants					
Covid Stability Grant - Department of Rural and Community Development	5	-	28,115	28,115	62,133
Trainer Contract - Department of Rural and Community Development	5	-	-	-	9,840
An Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta (COGG)	5	-	-	-	10,000
Other Funding					
Marine Explorers Education 2019 - 2021	5	25,700	-	25,700	21,250
Marine Explorers Education 2021 - 2023	5	7,072	-	7,072	-
NG Erasmus Project	5	-	-	-	10,920
European Erasmus Project - SEE	5	25,000	-	25,000	-
Funding from County Councils	5	9,459	-	9,459	15,850
Funding from Leader Programmes	5	-	87,680	87,680	-
Training Income/Various Grants		28,693	-	28,693	3,734
Educational Materials		18,208	-	18,208	1,683
National Public Awareness Campaign	5	-	114,500	114,500	50,000
NPWS MTU Level 6 Training Programme	5	71,252	-	71,252	-
Gas Network Ireland Hotspot Programme		10,000	-	10,000	-
Lidl Corporate Programme		1,000	-	1,000	-
Corporate Volunteering Days		32,108	-	32,108	-
ORIS Project		-	19,800	19,800	-
Total Income from Charitable Activities		228,492	250,095	478,587	185,410

	Note	2021 Unrestricted €	2021 Restricted €	2021 Total €	2020 Total €
• Other Income					
Temporary COVID-19 Wage Subsidy Scheme - TWSS		-	-	-	22,290
Employment Wage Subsidy Scheme - EWSS		-	42,467	42,467	23,920
Mayo County Council - Business Continuity Voucher		-	-	-	1,700
Sundry Income		2,441	-	2,441	366
Mayo County Council - Restart Grant		-	-	-	7,200
Total Other Income		2,441	42,467	44,908	55,476
Total Income					
		373,466	292,562	666,028	346,025
The split of funds for 2020 are as follows:					
		165,192	180,833		346,025

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 2021:

Name of Funding Agency	Total Funding Awarded	Term of Agreement End Date	Funding deferred/ due @ 01/01/21	Received during period	Funding deferred/ due @ 31/12/21	Amount of Funding taken to income in period	Name of Funding Programme Purpose of Funding	Capital Funding if relevant	Is the funding restricted to a project or for the delivery of service	Expenditure in period
• Core Membership Funding										
Department of Rural and Community Development	€10,000	31/12/21	€0	€10,000	€0	€10,000	Core Membership Funding	N/A	Not Restricted	N/A
Sport Ireland	€10,000	31/12/21	€0	€10,000	€0	€10,000	Core Membership Funding	N/A	Not Restricted	N/A
Coillte	€10,000	31/12/21	€2,500	€0	€12,500	€10,000	Core Membership Funding	N/A	Not Restricted	N/A
Fáilte Ireland	€10,000	31/12/21	€10,000	€10,000	€10,000	€10,000	Core Membership Funding	N/A	Not Restricted	N/A
Waterways Ireland	€10,000	31/12/21	€10,000	€0	€0	€10,000	Core Membership Funding	N/A	Not Restricted	N/A
OPW	€5,000	31/12/21	€0	€5,000	€0	€5,000	Core Membership Funding	N/A	Not Restricted	N/A
Inland Fisheries	€10,000	31/12/21	€0	€10,000	€0	€10,000	Core Membership Funding	N/A	Not Restricted	N/A

Name of Funding Agency	Total Funding	Term of Agreement End Date	Funding deferred/ due @ 01/01/21	Received during period	Funding deferred/ due @ 31/12/21	Amount of Funding taken to income in period	Name of Funding Programme Purpose of Funding	Capital Funding if relevant	Is the funding restricted to a project or for the delivery of service	Expenditure in period
• Core Membership Funding - continued										
Department of Housing, Local Government and Heritage - NPWS	€10,000	31/12/21	€10,000	€0	€0	€10,000	Core Membership Funding	N/A	Not Restricted	N/A
Irish Environmental Network	€42,482	31/12/21	€0	€44,982	€2,500	€42,482	Core Membership Funding	N/A	Not Restricted	N/A
• National Public Awareness Campaign										
Department of Rural and Community Development	€15,000	31/12/21	€0	€15,000	€0	€15,000	National Public Awareness Campaign	N/A	Delivery of Service per Agreement	€16,332
Sport Ireland	€24,500	31/12/21	€0	€24,500	€0	€24,500	National Public Awareness Campaign	N/A	Delivery of Service per Agreement	€26,675
Coillte	€5,000	31/12/21	€0	€5,000	€0	€5,000	National Public Awareness Campaign	N/A	Delivery of Service per Agreement	€5,444
Waterways Ireland and Community Development	€10,000	31/12/21	€0	€20,000	€10,000	€10,000	National Public Awareness Campaign	N/A	Delivery of Service per Agreement	€10,888
OPW	€15,000	31/12/21	€0	€15,000	€0	€15,000	National Public Awareness Campaign	N/A	Delivery of Service per Agreement	€16,332

Name of Funding Agency	Total Funding Awarded	Term of Agreement End Date	Funding deferred/ due @ 01/01/21	Received during period	Funding deferred/ due @ 31/12/21	Amount of Funding taken to income in period	Name of Funding Programme Purpose of Funding	Capital Funding if relevant	Is the funding restricted to a project or for the delivery of service	Expenditure in period
• National Public Awareness Campaign – continued										
Department of Housing, Local Government and Heritage – NPWS	€15,000	31/12/21	€0	€15,000	€0	€15,000	National Public Awareness Campaign	N/A	Delivery of Service per Agreement	€16,332
Fáilte Ireland	€15,000	31/12/21	€0	€15,000	€0	€15,000	National Public Awareness Campaign	N/A	Delivery of Service per Agreement	€16,332
Dublin City Council	€15,000	31/12/21	€0	€15,000	€0	€15,000	National Public Awareness Campaign	N/A	Delivery of Service per Agreement	€16,332
• Other Government Funding										
Stability Scheme - Department of Rural and Community Development	€90,248	30/06/21	€28,115	€0	€0	€28,115	Stability Scheme	N/A	Restricted - only for use per grant agreement	€28,222
Marine Institute	€141,300	30/06/21	€10,000	€15,700	€0	€25,700	Marine Explorers Education 2019 - 2021 Programme	N/A	Delivery of Service per Agreement	€19,197
Marine Institute	€204,864	2021-2023	€0	€17,072	€10,000	€7,072	Marine Explorers Education 2021 - 2023 Programme	N/A	Delivery of Service per Agreement	€4,397

Name of Funding Agency	Total Funding Awarded	Term of Agreement End Date	Funding deferred/ due @ 01/01/21	Received during period	Funding deferred/ due @ 31/12/21	Amount of Funding taken to income in period	Name of Funding Programme Purpose of Funding	Capital Funding if relevant	Is the funding restricted to a project or for the delivery of service	Expenditure in period
• Other Government Funding - continued										
EU Erasmus +	€74,500	31/12/23	€52,150	€0	€27,150	€25,000	SEE Project	N/A	Delivery of Service per Agreement	€21,503
Local Authorities	€9,460	31/12/21	€7,200	€9,460	€4,700	€9,460	CEA, River Explorers and Anti-Litter Programmes	N/A	Delivery of Service per Agreement	€6,074
Donegal Local Development Company CLG (DLDC)	€55,888	31/12/21	€0	€55,888	€0	€55,888	Biodiversity Grant	N/A	Delivery of Service per Agreement	€56,435
Kilkenny Leader Partnership	€22,483	31/12/21	€0	€10,157	€10,000	€20,157	Outdoors Training Programme	N/A	Delivery of Service per Agreement	€25,681
Dublin Leader	€23,182	31/12/21	€0	€0	€11,588	€11,588	Biodiversity Training Programme	N/A	Restricted - only for use per grant agreement	€12,088
Sport Northern Ireland	€5,631	1/4/20 - 31/03/21	€0	€5,631	€0	€5,631	Responsible Outdoors Project	N/A	Delivery of Service per Agreement	€4,615
The Local Authority Waters Programme (LAWPRO)	€3,000	31/12/21	€0	€3,000	€0	€3,000	Community Water Development 2019	N/A	Delivery of Service per Agreement	€1,517

Name of Funding Agency	Total Funding	Term of Agreement End Date	Funding deferred/ due @ 01/01/21	Received during period	Funding deferred/ due @ 31/12/21	Amount of Funding taken to income in period	Name of Funding Programme Purpose of Funding	Capital Funding if relevant	Is the funding restricted to a project or for the delivery of service	Expenditure in period
• Other Government Funding - continued										
South Kerry Development Partnership CLG	€4,990	31/12/21	€0	€4,990	€0	€4,990	Rural Development Leader Programme	N/A	Delivery of Service per Agreement	€2,873
NPWS at the Department of Housing, Local Government and Heritage, and Munster Technological University	€115,160	30/06/2022	€0	€81,252	€10,000	€71,252	NPWS/ MTU Level 6 Training Programme	N/A	Delivery of Service per Agreement	€50,752
Leitrim Development Company	€19,800	31/12/21	€0	€19,800	€0	€19,800	Outdoor Recreation Infrastructure Scheme	N/A	Restricted - only for use per Grant Agreement	€24,000
Revenue Commissioners	€42,467	31/12/21	€0	€42,467	€0	€42,467	EWSS Wage Subsidy Scheme	N/A	Restricted - Wages and Salaries	€42,467
Department of Rural and Community Development	€15,245	31/12/22	€0	€15,245	€15,245	€0	Schools Funding Impact	N/A	Delivery of Service per Agreement	€0

6. Expenditure

	• Cost of Raising Funds			
	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €	Total Funds 2020 €
Direct Staff Costs	5,000	-	5,000	5,000

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.

	• Expenditure on Charitable Activities				
	Support Costs €	Direct Project Costs €	Direct Staff Costs €	Total 2021 €	Total 2020 €
1. Cost of Projects	102,998	317,638	132,557	553,192	148,973
2. Cost of Developing Membership Programmes and Design of Programmes and New Projects	27,466	-	32,400	59,866	22,276
3. Cost of Programme Administration	6,867	-	11,389	18,256	136,890
Total	137,331	317,638	176,346	631,315	308,139
Unrestricted				315,334	179,261
Restricted				315,981	128,878
				631,315	308,139

• Support Costs					
	Activity 1 €	Activity 2 €	Activity 3 €	Total 2021 €	Total 2020 €
Education & Training	18,933	5,049	1,262	25,244	25,371
Office Expenses	20,303	5,414	1,354	27,070	17,338
Rent	6,750	1,800	450	9,000	9,000
Franchise Fee	2,548	679	170	3,397	-
Insurance	1,669	445	111	2,225	1,504
Advertising, Website & IT Costs	19,043	5,078	1,270	25,390	26,719
Repairs & Maintenance & Depreciation	6,065	1,617	404	8,087	14,401
Travel Expenses	4,606	1,228	307	6,141	8,702
Finance Expenses	2,213	590	148	2,950	1,251
Governance Costs	20,870	5,565	1,391	27,827	24,339
	103,000	27,465	6,868	137,331	128,626

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.
75%

Activity 2 Cost of Developing Membership Programmes and Design of Programmes and New Projects.
20%

Activity 3 Cost of Programme Administration.
5%

• Governance Costs					
	Activity 1 €	Activity 2 €	Activity 3 €	Total 2021 €	Total 2020 €
Administration for Board	2,086	556	139	2,781	549
Meeting Costs	351	94	23	468	1,791
Legal and Professional	9,375	2,500	625	12,500	10,479
Accountancy	4,631	1,235	309	6,174	5,520
Audit	4,428	1,181	295	5,904	6,000
	20,871	5,566	1,391	27,827	24,339

7. Surplus/(Deficit) on Ordinary Activities

	2021 €	2020 €
The surplus/(deficit) for the financial year is stated after charging:		
Depreciation and other amounts written off tangible asset	8,087	7,970
Fees payable for the audit of the financial statements	5,904	6,000

8. Staff Costs

	2021	2020
Number of Employees		
The average monthly numbers of employees – Direct & Administration	6	4
	2021 €	2020 €
Employment Costs		
Wages and salaries	170,593	107,339
Social insurance costs	10,753	7,856
	181,346	115,195

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 2021.

The total employee benefits (including employer's pension cost and employer's PRSI) received by the CEO amounts to €54,166 (31st December 2020: €40,972).

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

The charity also receives significant support from voluntary workers which equated to 7,000 hours in the year ended 31st December 2021 (31st December 2020: 5,100 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 2021	31,881	31,881
Additions	860	860
At 31st December 2021	32,741	32,741
Depreciation		
At 1st January 2021	13,595	13,595
Charge for the year	8,087	8,087
At 31st December 2021	21,682	21,682
Net book values		
At 31st December 2021	11,059	11,059

10. Debtors

	2021 €	2020 €
Trade Debtors	46,106	8,080
Other Debtors	3,130	8,768
Prepayments	2,558	546
Accrued Income	26,288	18,120
	78,082	35,514

10. Debtors - continued

	€	€
Included in Accrued Income are the following balances:		
Community Environment Action Fund	3,750	6,050
River Explorers Programme	950	1,150
EU Project	-	10,920
Dublin Leader Programme	11,588	-
Kilkenny Leader Programme	10,000	-
	26,288	18,120

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 2021.

11. Cash & Cash Equivalents

	2021 €	2020 €
Cash and Bank Balances	355,908	431,307

The Cash & Equivalents balance at 31st December 2021 includes €140,445 (31st December 2020: €280,000) of funds due to Partner Organisations under the SEE Project - see Note 15.

12. Creditors

Amounts falling due within one year			
	Note	2021	2020
		€	€
Loans & other borrowings			
Clann Credo Loan		14,976	15,300
Trade Creditors		24,896	202
Other Creditors		15,167	1,530
Accruals		15,218	11,283
Deferred Income	13	137,475	138,473
Funds due to Partner Organisations	15	113,295	113,925
Pension contributions		420	-
Taxation Creditors			
PAYE/PRSI/USC		5,144	1,725
		326,591	282,438

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.

The Clann Credo Loan is a fixed unsecured loan to provide bridging finance against three grants for programme payments to cover project costs. The interest rate on the loan is 6%.

13. Deferred Income

	31/12/21 €	31/12/20 €
Fáilte Ireland	10,000	10,000
Waterways Ireland	10,000	10,000
Department of Housing, Local Government and Heritage - NPWS	10,000	10,000
Marine Institute	10,000	10,000
CT Environmental Ecological - IEN	4,080	-
SEE Erasmus EU Project	27,150	52,150
Department of Rural and Community Development	15,245	28,115
Department of Rural and Community Development	-	18,208
Community Foundation	47,000	-
Fingal County Council - Primary Schools Online Workshop	4,000	-
	137,475	138,473

Included in Deferred Income for 2021 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 2022 membership.
- Waterways Ireland income in the amount of €10,000 re the National Public Awareness Programme. The funding relates to the 2022 programme.
- Department of Housing, Local Government and Heritage - NPWS income in the amount of €10,000 re the NPWS/MTU Level 6 Training Programme. This grant relates to future years expenditure; subject to performance conditions being met.
- 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.
- CT Environmental Ecological - IEN income of €4,080. €2,500 relates to Core Membership Funding for 2022 and the balance of €1,580 relates to a grant for fundraising.
- SEE Erasmus EU Project income in the amount of €27,150 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 income in the amount of €15,245 re funding for the Schools Funding Impact Programme. The grant relates to future years expenditure; subject to performance conditions being met.
- Community Foundation income of €47,000 re a Biodiversity Project. The funding relates to future years expenditure.
- Fingal County Council Income of €4,000 re Primary Schools Online Workshop. The funding relates to future years expenditure.

13. Deferred Income - continued**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.

14. Creditors: amounts falling due after more than one year

	Note	2021 €	2020 €
Funds due to Partner Organisations	15	-	113,925

15. Funds due to Partner Organisations

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 in 2021. 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 10 organisations 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

15. Funds due to Partner Organisations - continued

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 the funding received to 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). Leave No Trace (Ireland) has paid out €139,555 of the €280,000 to its collaborative partners as at 31st December 2021.

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:

	2021 €	2020 €
Financial assets that are debt instruments measured at amortised cost		
Trade Debtors	46,106	8,080
Other Debtors	3,130	8,768
Cash at bank and in hand	355,908	431,307
	405,144	448,155
Financial liabilities measured at amortised cost		
Bank and other Loans	15,300	15,300
Trade Creditors & Accruals	40,114	11,485
Other Creditors	15,167	3,060
Funds due to Partner Organisations	113,295	113,925
	183,876	143,770

17. Restricted Funds

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

	Current Year				
	01/01/21 €	Income €	Expenditure €	Transfer €	31/12/21 €
Donegal Leader Biodiversity Project Grant	-	55,935	(56,435)	500	-
Kilkenny Leader	-	20,157	(25,681)	5,524	-
Dublin Leader	-	11,588	(12,088)	500	-
Revenue Commissioners - EWSS	-	42,467	(42,467)	-	-
National Public Awareness Campaign	-	114,500	(125,088)	10,588	-
Stability Grant Income	-	28,115	(28,222)	107	-
ORIS	-	19,800	(26,000)	6,200	-
	-	292,562	(315,982)	23,419	-

	Prior 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 Gaeltachta agus Gaelscolaíochta (COGG)	-	10,000	(10,000)	-	-
Waterways Ireland	-	950	(1,511)	561	-
National Public Awareness Campaign	-	50,000	(55,651)	5,651	-
	-	180,833	(181,588)	755	-

Statement of Funds				
	31/12/20	Income	Expenditure	31/12/21
	€	€	€	€
Restricted Funds	-	292,562	(315,981)	(23,419)
Unrestricted Funds	88,744	373,466	(320,334)	141,876
Total Funds	88,744	666,028	(636,315)	118,458
	31/12/19	Income	Expenditure	31/12/20
	€	€	€	€
Restricted Funds	-	180,833	(181,588)	(755)
Unrestricted Funds	61,858	165,192	(137,551)	89,499
Total Funds	61,858	346,025	(319,139)	88,744

19. Reconciliation of Movements in Charity Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1st January 2020	61,858	-	61,858
Movement during the financial year	27,641	(755)	26,886
Transfer between funds (a)	(755)	755	-
At 31st December 2020	88,744	-	88,744
Movement during the financial year	53,132	(23,419)	29,713
Transfer between funds (a)	(23,419)	23,419	-
At 31st December 2021	118,458	-	118,458

(a) The transfers from unrestricted funds to restricted funds is to finance a deficit on restricted funds.

20. Capital Commitments

The company had no capital commitments at 31st December 2021.

21. Contingent liabilities

The directors are not aware of the existence of any other contingent liabilities as at 31st December 2021.

22. Related Party Transactions

Director	Funding Organisation	2021 Funding	
Cormac McCarthy	Waterways Ireland	20,000	Funding re Core Membership & National Public Awareness Campaign
Pat Neville	Coillte	15,000	Funding re Core Membership & National Public Awareness Campaign
Emma Fortune	Inland Fisheries	10,000	Funding re Core Membership

A director, Pearl Clarke, was paid €63.04 in travel expenses in the year ended 31st December 2021. There were no other related party transactions with Directors during the year (31st December 2020: €Nil).

23. Post-Balance Sheet Events

The effects of the COVID-19 global pandemic have continued in Ireland in 2022. The country is now progressing through the phased reopening. Leave No Trace (Ireland) continues to claim supports where available and are hopeful that in time a return to full activity levels will be possible. As a result no adjustments have been deemed necessary.

24. Company Limited by Guarantee

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

25. 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.

26. Comparative Amounts

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

27. Accounting Periods

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

28. Approval of Financial Statements

The board of directors approved these financial statements for issue on 26th May 2022.



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The logo consists of the letters 'A1' in a bold, white, sans-serif font, centered within a dark blue square.

APPENDIX 1:

MEMBERS 2021 CELEBRATING OUR SUPPORTERS



APPENDIX 1:

MEMBERS 2021

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.

CORPORATE GOLD CORE MEMBER



- Fáilte Ireland
- Coillte
- Sport Ireland
- Inland Fisheries Ireland
- Irish Environmental Network
- Waterways Ireland
- Department of Rural and Community Development
- Office of Public Works
- National Parks and Wildlife Service, Department of Housing, Local Government and Heritage

CORPORATE BRONZE TO SILVER MEMBERS

- Dublin City Council
- Laois County Council
- Wexford County Council
- Dún Laoghaire Rathdown Co. Council
- Scouting Ireland
- Clare County Council
- Burren GeoPark under Clare Co Co
- Waterford City and County Council
- Fermanagh and Omagh District Council
- Mid-Ulster District Council
- Limerick City and County Council
- Gregan's Castle Hotel
- Lidl Ireland
- Helly Hansen
- Dublin Mountain Partnership
- Sport Northern Ireland

ORGANISATION MEMBERS

- 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
- Tralee Bay Wetlands Eco & Activity Park
- Inishowen Development Partnership
- 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
- Dublin Bay Biosphere
- Dromoland Castle Hotel
- Lake & Coastal Kayak Adventures
- Greenan Maze
- 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)
- Real Adventures Connemara
- mht
- Vagabond Tours
- Árainn Mhór
- Hylands Burren Hotel
- Ballyhoura Heritage and Environment
- Anam Croí Ireland Tours
- INVAS Biosecurity Ltd.
- Cósta Gaelach Chonamara agus Árann
- Ireland Walk Hike Bike
- Canoe Centre
- El Travel Group (formerly Extreme Ireland)
- Little Gem Private Tours of Ireland
- Carafin Lodge
- Escape2Nature
- Cavan Adventure Centre
- Portarlinton Leisure Centre

ACCREDITED TRAINING CENTRES

- Tanagh Outdoor Education & Training Centre
- Tipi Adventures Ireland
- Lough Gur
- Achill Outdoor Education and Training Centre (OETC)
- Burren Outdoor Education Centre and Training Centre
- Glenveagh National Park
- Munster Technological University

COMMUNITY MEMBERS

- 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

COMMUNITY MEMBERS CONTINUED

- Spraoimara
- Trinity College Hiking Society
- Athgarvan Town
- Clonbur Pride of Place
- Deelee Community Anglers
- Mourne Tourism Business Cluster
- Creevy Community Group
- GoGreenRoutes H2020 Project
- Burren Ecotourism Network
- Colin Glen Trust
- Bandon Grammar School
- Palmerstown Meitheal Tidy Towns
- Inishbofin Community Services Programme
- Rathkenny Community Group
- Windrush Farm
- MeetUp
- CFR Ballitore
- Freebooters AFC
- Ballyvourney Tidy Towns
- Kerry UNESCO Biosphere Reserve
- 28th Tipperary Thurles Scouts
- Sligo Kayak Club
- Dundrum Tidy Towns
- Leave No Trace Bearna Gaillimh
- West Inishowen History & Heritage Society
- Coastal bodies community arts project
- Gort River Walk
- T4 Adventure
- Irish Girl Guides
- Jenn B
- Castlebar Tidy Towns
- The Research Atlas
- Raytown Men's Shed
- Caherdavin Scouts Limerick
- Club Iomatha Theilinn
- Cahersiveen Tidy Towns
- Rahara Tidy Towns and Development Committee
- Wild Atlantic Travel Co.
- Hollyfort Tidy Towns
- Spanish Point Community Group
- Newcastle village biodiversity team
- Westport Tidy Towns
- Bantry Tidy Towns
- Cloontuskert Development and Tidy Towns Association CLG
- Joyce County & Western Lakes Geopark (JCWL)
- AltCamp
- Boyne Valley Walking
- Carlingford Tidy Towns
- Michol
- 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 Enniskenean 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
- 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
- Environ ESAI Ireland
- Far and Wild
- Great Lighthouses of Ireland Brand Partnership Group
- Ballycotton Lighthouse
- Blackhead Lighthouse
- Clare Island Lighthouse
- Fanad Head Lighthouse
- Galley Head Lighthouse
- Hook Lighthouse
- Loop Head Lighthouse
- Rathlin West Lighthouse
- St John's Point Lighthouse Donegal
- St John's Point Lighthouse Down
- The Great Light Lighthouse
- Valentia Island Lighthouse
- Wicklow Head Lighthouse
- Green Sod Ireland
- GreenLife Tours
- Hikers Blog UK
- INVAS
- Irish Hillwalkers/Irish Hilltop treks
- Irish Orienteering Association
- IT Tralee
- Leitrim Surf Company
- Letterfrack Tidy Towns
- Mayo County Council
- Mayo Dark Skies Community Group
- Mid Ireland Adventures
- Mountain Training and Wild Atlantic Climbing
- Native Woodland Trust
- New Wave Adventure Therapy Ltd.
- Northwest Adventure Tours
- Paddle and Sea Cahersiveen Marina
- Patagonia
- Pathfinders Camper Conversions
- Pure Magic Lodge
- RTÉ
- Sea Synergy
- SECAD
- 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
- Flagler Films
- Kerry Recreation and Sports Partnership
- 27th Division Clongriffin Scouts
- Ballycroy Community Council
- Ballycroy Tidy Towns
- Shamrock Squad Adventures
- Irish Experience Tours
- Carrigallen Tidy Towns
- Ballynacally
- Todchaí Pobail Acla
- Rhododendron Walking Festival
- Midlands Home Educations
- Crumlin Community Cleanup
- Milltownpass Tidy Towns
- Drumlish Tidy Towns
- Oranmore Tidy Towns
- Killeshandra Tidy Towns
- Bundoran Tidy Towns
- Tullahought Tidy Towns
- MgGee Hill Walking Club
- Tonn Nua Surf School
- Ballinamore Tidy Towns
- Doon lake development

COMMUNITY MEMBERS CONTINUED

- Inishbofin Development Company CLG
- Summerhill Tidy Towns
- FTH Dunes Action & Coastal Care Group
- Urban Hedgerow
- 7th Antrim Scout Group, Whiteabbey
- TREC Trails Ireland
- Blackrock CleanUp Group
- Comharchumann Forbartha & Fostaíochta Arainn Mhór
- Abbeyleix Heritage House
- Hillwalkers Club
- Connemara Mountain Walking Festival
- No Name
- Cratloe Community Woodland Group
- An Discart

Thank you to our individual members too, for all your support, engagement and stewardship of the outdoors.







Ireland
Leave No Trace

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