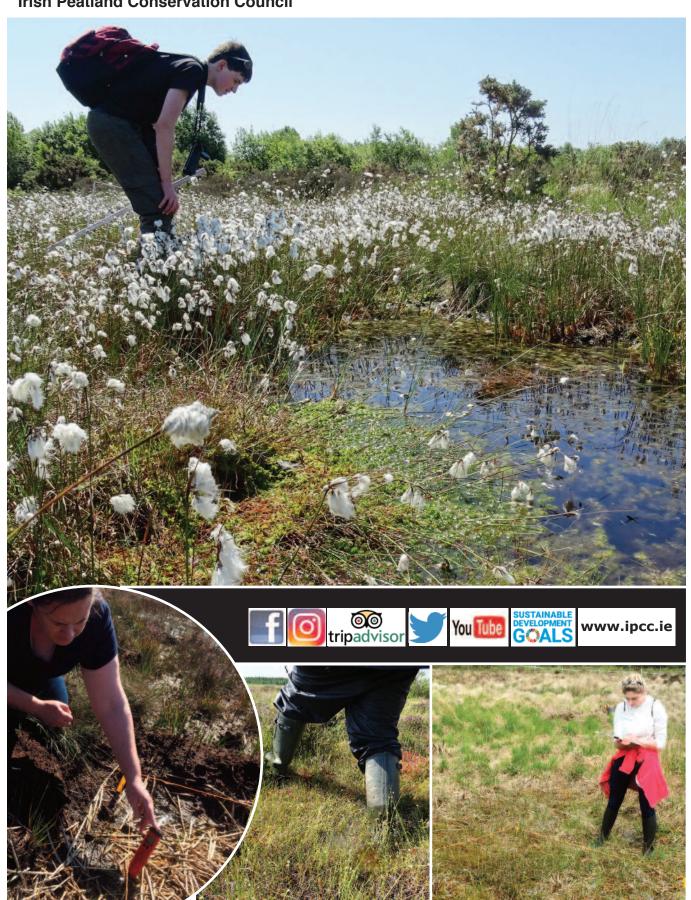


## Annual Report and Financial Accounts 2019

**Irish Peatland Conservation Council** 



## Message from the IPCC Committee of Management



Ann Reynolds (left) a Volunteer representing IPCC together with other category winners at the National Heritage Awards organised by the Heritage Council in recognition of the dedication of individuals and community groups across Ireland to the preservation and promotion of Ireland's heritage. Photo: Heritage Council

The Irish Peatland Conservation Council's (IPCC) mission is to conserve a representative portion of the peatlands of Ireland for people to enjoy now and in the future. We run the national Save the Bogs Campaign, we own a network of five peatland nature reserves in Kerry, Kildare, Meath and Waterford and we manage the Bog of Allen Nature Centre, which is open to visitors and school groups. We provide an extensive information service on our web site at www.ipcc.ie. IPCC have five members of staff and are supported by 100 volunteers. 4000 individuals subscribe to our campaign. CHY6829, RCN20013547.

We are delighted to present the Annual Report and Financial Accounts of the Irish Peatland Conservation Council for 2019.

In this year we ran a wonderful butterfly project on Lullymore West Bog enhancing the habitat for butterflies and engaging widely with the community through attending a National Biodiversity Conference, co-ordinating open days at the site and publishing a *Bonding* with Butterflies leaflet. Targeted species management activities were undertaken on other reserves focusing on Curlew and Large Heath Butterfly IPCC were honoured to receive a National Heritage Award in recognition of our work in conserving and promoting bogs. We upgraded facilities at the Bog of Allen Nature Centre with a new engaging classroom and accessible paths.

Our success is due to the support of our donors, volunteers and staff. Thank you all so very much.

IPCC's voluntary Committee of Management held 7 meetings in 2019 plus an AGM. Our work included regulating IPCC's finances and operations, monitoring health and safety, facilitating an audit of our finances, appointing new directors, patrons and staff and ensuring compliance with the Governance Code. The Committee made the decision to purchase Ketts Lough, Co. Clare, which will be completed in 2020. IPCC reported on all of our activities to the Charities Regulator.

## Committee of Management IPCC: Rachel Kavanagh, Martin Kelly.

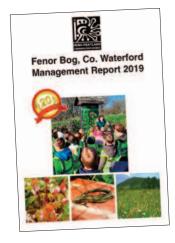
Martin Kelly,
Kate Macnamara,
Miriam Mooney,
Catherine O'Connell
and Seán Ó Fearghail

# Governance Code IPCC confirm that our organisation complies with the Governance Code for the community, voluntary and charitable sector in Ireland. 9th May 2017

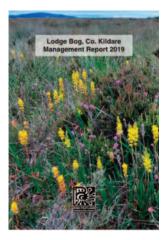


IPCC welcome His Excellency Adriaan Palm, Netherlands Ambassador to Ireland as IPCC Patron. Photographed with Dr Catherine O'Connell of the IPCC. Photo: RNE

## **Conserving Peatlands in Ireland**









The actions undertaken by IPCC on our reserve network are documented in a series of reports produced each year. We thank our friends of the bog for the donations they make each year at Christmas to the bog restoration fund which we use to lever further funding from interested groups. Their support helps IPCC to get the various projects on our reserves completed successfully.



IPCC were saddened to hear of the passing of Brendan Byrne, husband to Rita Byrne from the Móin Fhionnurach Development Association - our partner group in Fenor Bog. Brendan loved Fenor Bog and was a champion for its protection and management for wildlife. He believed the site should be enjoyed by visitors and played his part in constructing the fabulous boardwalk on the bog. May he rest in peace. Photo: The late Brendan Byrne in conversation with Rita Byrne and Prof Boudewijn Beltman © C. O'Connell

Wet woodland habitat on Lullymore West Bog discovered in 2019. Photo © C. O'Connell

Thanks to support from the IPCC friends of the bog who donated €8000 toward our peatland restoration fund during the year we were able to attract further funding from the Community Foundation for Ireland and Kildare County Council. These funds were used to run the Butterfly Project on Lullymore West Bog. Actions included a habitat survey and the compilation of a new vegetation map for the reserve, monitoring of marsh fritillary nests, weekly butterfly

monitoring from April to September, installation of new gates on the site and the publication of a new visitor map and guide. With the help of volunteers and a contractor we cleared invasive gorse and tree saplings to improve the quality of the habitat for butterflies. And we had a butterfly boom, counting 2,007 butterflies representing 20 different species.

IPCC's led children from Fenor National School on a **Fenor Bog** workshop thanks to funding from Waterford



City and County Council under Local Agenda 21.

On **Coad Bog** citizen scientists trained by IPCC monitored water levels and wildlife such as breeding frogs. The work of Myfanwy Humfreys was featured by Emily Toner, a National Geographic digital story teller.

IPCC targeted endangered and indicator species with our work on Lodge Bog in 2019. Actions included monitoring breeding Curlew, Large Heath Butterfly and Common Frog. Curlew breeding was unsuccessful but went further than in 2018 with chicks hatching from a second nest. They were predated by buzzards and failed to fledge.



2

## **Peatland Campaigns**



Blocking drains on Cloncrow bog in Co. Westmeath will save as much as 130 t of carbon emissions from this site. IPCC are involved in this project called Care-Peat. It is an InterregV project with nine partners working together to reduce carbon emissions and restore the carbon storage capacity of peatlands across Europe. Photo: C. O'Connell.

Bonding with Butterflies
Enhancing habitation for breading butterflies
In the Parket Conservation of t

Bonding with Butterflies poster presented at the National Biodiversity Conference in Dublin Castle 2019.

IPCC's campaigning work is influenced by the policy actions set out in our publication - *Ireland's Peatland Conservation Action Plan 2020*.

## Oireachtas Statement - Preservation of the Biodiversity and Ecosystems of Peatlands

IPCC made a Statement to the joint Oireachtas Committee on Culture, Heritage and the Gaeltacht concerning the Preservation of the Biodiversity and Ecosystems of Peatlands. IPCC believe that the current government peatland conservation scheme is not working. We need to invest millions of euro to protect and restore our peatlands.

IPCC outlined strengths and weaknesses in the national peatland conservation programme and we devised 10 priority actions that must be considered by the

Oireachtas Committee. These included a national fen survey, designation of a raised bog network of sites for conservation, consultation with land owners on site restoration, conservation targets for blanket bogs, long-term community engagement and education, robust planning control on development in peatlands, strengthening of staff and resources for NPWS and engagement with key stakeholders and owners of peatlands.

#### Rehabilitation of Cutaway Bogs

IPCC were part of a workshop involving the National Parks and Wildlife Service, Bord na Móna and the Environmental Protection Agency on the issue of industrial cutaway bog rehabilitation.

Following the meeting the EPA issued draft guidelines for consultation. IPCC made our concerns around wetland creation targets, the reporting of rehabilitation works, issues of climate change resilience and the inclusion of more drained raised bog sites in the country's network of raised bog sites known in our submission.

## IPCC chair the **Irish Peatland Society**.

In 2019 IPCC helped to arrange a meeting on the theme of "Raised Bogs - A Low-carbon future?" Participants visited innovative projects being undertaken on cutaway bogs including windfarm, herb cultivation and freshwater fish farming. They also visited Cloncrow Bog in Co. Westmeath where an Interreg-funded project on carbon reduction is being undertaken.

**Care-Peat** is an InterregV project with nine partners working

together to reduce carbon emissions and restore the carbon storage capacity of peatlands. IPCC are participating in this project bringing our skills in Sphagnum moss transplantation. In 2019 we attended meetings and made presentations to the project team held in **Dublin City University** and Tyrrellspass village. A field excursion was attended to see demonstration sites and new technology being used to monitor carbon emissions from bogs.

## National Biodiversity Conference Dublin

IPCC presented a poster paper at the first ever biodiversity conference in Ireland entitled: "Bonding with Butterflies". It described the work being done by IPCC to manage Lullymore West Bog for butterflies.

## **Monitoring Peatlands in Ireland**

Site Name, County Ardee Bog Co. Louth	Issue Bypass threatening Bog	IPCC Action/Outcome Wrote to Chairman of Committee of Transport, Tourism & Sport before a meeting on the future of Ardee Bypass asking to recognise Ireland's legal obligations to protect Ardee Bog. Ongoing.
Barnesmore Wind Farm Co. Donegal	Wind Farm Upgrade S.I.D Application	Turbine number to be reduced. Remaining turbines upgraded to larger turbines. IPCC wants old road network restored to peatland and added to NHA. Restoration could be used to create a Blanket Bog Restoration Guide with NPWS.
Ballymaglavey Co. Westmeath	Possible unauthorised industrial extraction	IPCC notified Planning Enforcement Section of Westmeath County Council of industrial extraction brought to IPCC attention by a concerned neighbour of the industrial development. IPCC asked if the operation was licenced or had planning permission. Ongoing.
Ballynafagh Bog SAC Co. Kildare	Turf cutting relocation RPS appeal to An Bord Pleanála	Alternative sites suggested by IPCC and objection made on the closeness of proposed relocation site to the SAC. The Bord refused planning permission.
Croagh Wind Farm Co. Leitrim	Proposed Wind Farm Scoping	IPCC opposed to project, little intact blanket bog in Leitrim. Wind generation already caused loss of habitat. Fragmentation of designated sites. Curlew recorded in area. Area of Outstanding Views and Prospects.
Doolistown Bog Co. Meath	Unauthorised burning & drainage/development	Notified Planning Enforcement Section of Meath County Council Planning Department. Site was put forward as NHA. IPCC notified by Planning Department development halted.
Drumlins Park Wind Farm Co. Monaghan	Pre-Application Scoping	County Monaghan has lost half of its peatland and there are already a high number of wind farms in the county. The proximity to designated sites is a factor. Water Framework Directive an issue. Permission granted by County Council.
Dursey Island Co. Kerry	Cable Car & Visitor Centre Scoping	Issues raised: Kerry Dark Skies - new build lighting needs to be sensitive; impact of increased visitors on designated sites on the island, invasive species, architecture needs to be sensitive to the area, wetlands in proximity to haulage routes vulnerable.
Farranrory Wind Farm Co. Tipperary	Project Scoping & Consultation	Low amount of Blanket Bog left in Tipperary (14%). 4 Designated Conservation Sites within 10km. Curlew records within 10km of proposed project held by National Biodiversity Data Centre. Peat slippage/landslide susceptibility of project area
Kildare Greenway Route Allenwood Co. Kildare	Proposed Grand Canal Greenway Scoping	IPCC proposed definite access to Lullymore and other visitor attractions from the canal for pedestrians and cyclists and erection of signage in liaison with Bord na Móna
Lullymore West Co. Kildare	Coillte Forestry Road Access Consultation	IPCC Nature Reserve and Butterfly Conservation Ireland Nature Reserve next to planned timber extraction route. IPCC concerned that vehicles may impact on visitor access and butterfly habitat. IPCC liaising with Forest Service.
N61 Tulsk - Clashaganny Co. Roscommon	National Roads Project Consultation	IPCC rejected some routes due to wetlands and designated sites. EPA also have noted some of the rivers feeding these nature reserves as at risk. Habitat fragmentation. Routes have high bat utilisation. Archaeology along proposed routes. IPCC have records of Curlew utilising Mullygollan Turlough
Timahoe North Solar Farm Co. Kildare	Planning Application Bord na Móna	60,000m <sup>3</sup> of peat to be displaced on site. IPCC objected on climate impact grounds and the possibilities for restoration of deep peat deposits as a carbon store. Kildare County Council refused permission due to under assessing EU Habitats present. Bord na Móna appeal to An Bord Pleanála
The Murrough Bog Co. Wicklow	Local Citizen	Member of public contacted IPCC to ask about the deteriorating condition of the bog which is an SAC & NHA. IPCC provided contact details of Co. Wicklow Environment Officer/Heritage Officer/NPWS Ranger. Drainage/reclamation and afforestation listed as threats by NPWS.

## **Protecting Peatlands in Ireland**

#### Casework

IPCC responded to 14 site issues (see table page 4) and made submissions to 8 policy documents in 2019 (see table inset).

IPCC lobbied public representatives in the Department of Culture, Heritage & the Gaeltacht on controlling peat piracy and on site developments. We

#### IPCC made submissions

#### to the following Policies and Consultations in 2019

- 1. Heritage Ireland 2030 IPCC advised on measures to protect peatlands.
- Statement to the joint Oireachtas Committee on Culture, Heritage and the Gaeltacht concerning the Preservation of the Biodiversity and Ecosystems of Peatlands - IPCC outlined strengths and weaknesses in the national peatland conservation programme and ways to improve performance.
- 3. Uses of revenue received from the Carbon Tax IPCC recommended funds be used in peatland restoration and for community-based projects.
- Environment Strategy for Northern Ireland IPCC outlined 15 priority actions that need to be taken to protect, restore and promote peatlands in Northern Ireland.
- 5. Environmental Protection Agency Guidelines on Cutaway Bog Rehabilitation Plans - IPCC emphasized the need to ensure all cutaway bogs are carbon-proofed by investing more resources into measures that effectively rewet entire sites.
- 6. Kildare County Council Climate Adaptation Strategy - IPCC recommended stronger targets on the rehabilitation of the county's cutaway bogs and the restoration of its conservation-worthy sites. We also recommended a ban on the use of horticultural peat across the county.
- 7. Edera Bog, Co. Longford Bord na Móna Rehabilitation Plan IPCC recommended that this site be added to the Bord na Móna Raised Bog Restoration project. Monitoring of site restoration accomplishments and failures to help future projects should be conducted. Archaeological features of the site and management/protection methods need to be included within the plan.
- 8. Newtown/Loughgore, Co. Galway Bord na Móna Rehabilitation Plan IPCC recommended the site for inclusion in the Bord na Móna Raised Bog Restoration Project as 455ha site accounts for 9.3% of the county's raised bog resource. There are biodiversity conflicts as commercial/domestic turf cutting is still on-going. IPCC Sites Database holds records of breeding Curlew utilising the site but Curlew are not mentioned in Rehabilitation plan. IPCC ruled out the possible use of the site for industrial horticultural peat extraction.



Peat dam blocking a drain on Carrownagappul Bog, Co. Galway - part of the Living Bog LIFE project restoring raised bog habitat. Photo: C. O'Connell

made quarterly reports on our campaigning activities to Lobbying.ie.

#### **Peatlands Council**

IPCC attended three meetings of the Peatlands Council and two meetings of the Turf Cutting Compensation Appeals Sub-group (the latter to review 6 cases). The on-going compensation of turf cutters on raised bog SACs and NHAs was of greatest concern to the Council in 2019. A total of €28 million has been paid out in compensation to date. The announcement in the budget of the release of €5 million for raised bog restoration in 2020 was a welcome achievement this year.

#### Living Bog LIFE Raised Bog Restoration Project

IPCC are on the steering committee of the Living Bog LIFE Raised Bog Restoration Project which is funded by the European Union and the Department of Culture, Heritage & the Gaeltacht. We attended 2 meetings of the group who are working to restore 12 raised

bog SAC sites in the midlands. In 2019 IPCC attended a field meeting to see drain blocking and greenhouse gas monitoring on Carrownagappul Bog and to discuss plans for education and recreation at the site. A 550m barrier dam was constructed on Ardagullion Bog in Co. Longford to create peat forming conditions in the cutover bog on this site.

#### Community-based Bog Conservation Projects

IPCC support communities working to protect or rehabilitate peatlands. In this regard we attended one meeting of the Abbeyleix Bog Conservation Project and worked with Lullymore Meitheal on peatland issues in Kildare.

#### RAMSAR Wetlands Committee

IPCC were invited to join the Ramsar Wetlands Committee in 2019 and hosted one meeting of the group in the Bog of Allen Nature Centre which included a visit to see restoration works on IPCC's Lodge Bog reserve.

## **Peatland Awareness, Education and Training**



Nuala Madigan engaging children in a wildlife discovery workshop on Fenor Bog, Co. Waterford. Photo © P. Farrell.

The Bog of Allen
Nature Centre is a portal
for IPCC's awareness,
education and training
programmes. Through our
in-house and
outreach education
programmes we
impact on a national
audience. The highlights of
the year included:

1. My Raised Bog Education Programme

With funding provided by the Peatland Community Engagement Fund IPCC met with 300 children at the Bog of Allen Nature Centre to teach them about raised bogs and to encourage them to take 9 challenges to help save raised bogs. As part of this project all students were provided with a My Raised Bog booklet. The challenges formed a very successful social media campaign with a reach of 9583 from 10 posts.

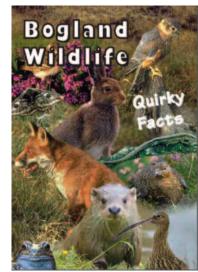
#### 2. Bog of Allen Nature Centre Visitor Attraction

IPCC welcomed 400 independent travellers, 817 students (21 Irish groups) and 10 other groups (331

visitors) to the nature centre during the year. We organised 11 events at the centre as part of Féile an Dulra which brought an additional 226 visitors.

#### 3. Partnerships

IPCC continued to network with groups nationwide. We built strong relations with Local Authorities, SEAI, Heritage in Schools and Waterways Ireland to complete a variety of peatland-related initiatives. Highlights included delivering 15.5 school visits under the Heritage in Schools Scheme and **Exploring Energy** Workshops. Working with Local Authorities IPCC published a third edition of Your Community Your Environment - a book describing sustainable living techniques. We also published the Hop To It Frog Book to encourage citizen science observations of frog breeding behaviour in Ireland and we produced a Bogland Wildlife Quirky Facts book to promote the unique wildlife of Irish peatlands. We delivered 1 training course on raised bog flora and ecology in





Frogs and Becon

## **Peatland Awareness, Education and Training**



Children enjoying the Girley Bog Experience for Heritage Week. Photo: P. Farrell.

liaison with ETHOS in Tyrrellspass and we organised a schools workshop programme for children on Fenor Bog. We hosted a Moths workshop delivered by Ken Bond in liaison with the National Biodiversity Data Centre. Last but not least in liaison with The Local Authority Waters Programme Office we produced a video entitled Nature's Natural Water Filters.

#### 4. Heritage Week 2019

IPCC organised two public awareness events during Heritage Week at Lullymore West Bog in Kildare and Girley Bog in Meath. Events included a Butterfly Life walk and The Pulse of Girley Bog. Participants were made aware of heritage research projects completed by IPCC on the sites during the year.

#### 5. Hop to It Frog Survey

IPCC's added another 215 frog records to our database in 2019. Thanks to the work of numerous citizen

scientists IPCC now hold records of 5459 frogs on our database from 1997 onwards.

#### 6. Biodiversity Week

IPCC events included: May is all aflutter, Discovering Wildlife and Local History along the Grand Canal in Monasterevin canal, Creating a Bee-tastic Wildlife Garden in the Bog of Allen Nature Centre and Bog Biodiversity Experience at Girley Bog.

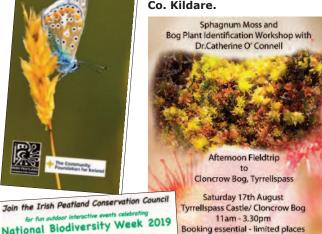
#### 7. Bonding with **Butterflies**

IPCC were delighted to welcome volunteers from Bank of America to help cut back invasive tree saplings on Lullymore West Bog in Kildare. This action opens up the grassland habitat and allows many different flowering plants to grow which in turn encourages thousands of butterflies to use the site each year. Volunteers counted 2007 butterflies across 20 species on the site and undertook habitat suitability assessments for large heath and





**IPCC's International Bog Day** event was Peatlands -Climate Change Heros. It involved a work camp helping to restore Lodge Bog, Co. Kildare.



National Biodiversity Week 2019

Clockwise from the left: Bonding with **Butterflies** information leaflet. Posters advertising community awareness and training events delivered by the IPCC. The Introduction to Nature's Natural **Water Filters video** below is available on IPCC's You Tube Channel.

eugenedunbar@gmail.com



## **Peatland Awareness, Education and Training**





Left: Educators at Griston Bog, Co. Limerick undertaking demonstrations to show the beneficial effects intact bogs have on water quality and water release. Right: Training Northern Ireland's peatland site managers on the skills involved in recreating living bog at Peatlands Park, Co. Armagh. Photos © C. O'Connell

marsh fritillary. We were delighted with the work that volunteer Monika Mentel put in to developing a *Bonding with Butterflies* Leaflet for distribution to visitors to this site. Thanks one and all for your massive response.

## 8. Garden Paths improve visitor experience at the Bog of Allen Nature Centre

IPCC installed a new cement path and protective rails in the habitats area of the Bog of Allen Nature Centre thanks to funding from Kildare County Council and Bord na Móna through Drehid. The centre is much improved as a result for visitors.

## 9. An Inspiring Classroom

As the year opened IPCC launched an overall and modernisation of our classroom in the Bog of Allen Nature Centre. Circular tables were installed to provide better communication when students are working on projects. The walls were decorated with wildlife

images from the bogs, a live pond display was installed together with models of bog formation. The new decor helps to focus the minds of students and enhances their peatland experience.

#### 10. Griston Bog Education Programme

IPCC were invited by
Ballyhoura
Development in
Limerick to work with
educators from Griston
Bog to develop a
curriculum linked
education programme
for secondary schools

focusing on the bog. Resources were completed in 2019 and training in their use is planned for 2020.

#### 11. Sphagnum Transfer Skill Share

IPCC were invited for the second year by Ulster Wildlife to train site managers in the methods used to return bare peat to living bog. This work is part of the Collaborative Action for the Natura Network (CANN) project funded by InterregV. The course took place in Peatlands Park in Co. Armagh.





Left: the new path and rails installed at the Bog of Allen Nature Centre to improve access for all. The second part of this project is scheduled for 2020.

Right: our bogland wildlife classroom - fit for purpose and engaging with students. Photos © N. Madigan

## **Communicating Peatlands, Volunteers, Fundraising**

#### Press Releases 2019

Enjoy, Discover & Explore Your Natural Heritage -Ireland's Wild Peatlands International Bog Day 2019: Peatlands Ireland's Climate Change Heros IPCC Extend a Warm Welcome to HRH King Willem-Alexander and Queen Máxima of the Netherlands Join IPCC as a Citizen Scientist and Assess the Habitat of the Large Heath Butterfly Bee Part of the Action this Biodiversity Week Earth Day 2019 -Become a Conservation Officer for a Day with IPCC World Curlew Day -'Call of the Curlew' Spring into Action -Become a Bog Biodiversity Protector Celebrate Bog Woodlands -Construct a Hotel for Bugs Found a Fascinating Frog? Time to Join the Hop To It Frog Survey 2019

#### **Peatland News and** Action for Bogs Magazines

These publications are the corner stone in IPCC's communication and supporter development work. Two printed issues of Peatland News and one virtual issue of

#### Status of Irish Peatlands 2019

- Dr Catherine O'Connell,
- Irish Peatland Conservation Council
- 26th September 2019





#### Weather and Wetlands at the **Bog of Allen Nature Centre**

Talk presented at Maynooth University

Launch of the Quotidian Exhibition by Martina O'Brien

## Dr Catherine O'Connell

Irish Peatland Conservation Council

Action for Bogs were released in 2019.

#### **Press Releases**

IPCC issued 10 press releases on a diverse range of topics (see table inset).

#### **Media Highlights**

IPCC highlighted the environmental impacts of harvesting moss peat from Irish bogs in a documentary filmed for ITV and presented by Chris Choi, which potentially reached 38.5m viewers. The benefits of IPCC's peatland restoration work was highlighted in a feature article in Catchments Newsletter Winter 2019. IPCC's work to save Ardee bog in Co. Louth was featured on independent.ie in an article entitled: 'Ardee Bog is sanctuary of heather, a living carpet of psychedelic greens'.

Dr Catherine O'Connell made a statement on peatland conservation to the Oireachtas Committee on Culture

Heritage and the Gaeltacht. This was picked up in an article in The Times. The same paper covered the Government's review of the use of moss peat in horticulture highlighting IPCC's campaigning work on this issue.

Sylvia Thompson wrote a feature article in the Irish Times which included information and a quote from the IPCC about fen conservation plus two photographs from the IPCC - this paper has a daily readership of 79,406. The Leinster Leader acknowledged IPCC as a Heritage Hero following our receipt of a Heritage Council Award with a photograph and article by the Editor. The Irish Examiner picked up on our Frog Survey with an article by Noel Baker entitled Frogs spring into action earlier than usual. This Newspaper has a

#### Identification and Ecology of **Raised Bog Plants**

Dr Catherine O'Connell. Irish Peatland Conservation Council

in conjunction with ETHOS

The Peatlands Community Engagement Scheme 2019 of the Department of Culture, Heritage and the Gaeltacht



## Climate Change



Dr Catherine O'Connell, Irish Peatland Conservation Council, bogs@ipcc.ie

World Wetlands Day Celebrations Tyrrellspass 2019



## **Communicating Peatlands, Volunteers, Fundraising**





From the left: Wild Ireland is produced in partnership with Flogas. Volunteers from Bank of America creating butterfly habitat on Lullymore West Bog through the removal of scrub. Photo: N. Madigan

19					
702					
28					
91					
322					
3					
www.ipcc.ie					

Social Media Campaigns on IPCC
Facebook Page

Title # Posts Reach
My Raised Bogs 10 9,583
Save the Bogs 20 39,252
World Animal Day 5 2,778

readership of 236,000. Our Education Officer Nuala Madigan contributed a weekly nature feature in the Leinster Leader and feature articles to the Allen Eye (circulated to 2500 homes in Kildare) and the Science Journal of the ISTA with a readership of 1400 science teachers.

## Web Site and Social Media

IPCC continue to monitor significant increases in the volume of traffic to our social media sites -YouTube, Instagram, Twitter and Facebook pages (see table inset). During the year we maintained and refined the information on our web site and our on-line shop of 99 products. We were in regular contact with our face book and twitter followers and we ran a number of

campaigns on Face Book which greatly increased our reach (see table inset) We uploaded one new film to our YouTube channel entitled An Introduction to Nature's Natural Water Filters which brings to 23 the number of programmes available to view there.

IPCC gave four invited talks during the year to the Community Wetlands Forum, Maynooth University, Ethos and the InterregV CARE Peat project in Dublin City University.

#### Volunteers

Volunteers from our nature reserves team were involved in a variety of actions across our network of reserves including species monitoring, scrub removal, maintenance of livestock, health and safety assessments,

litter pick ups and water level monitoring. IPCC welcomed four corporate groups to help with our reserve management during the year: Patagonia, Expedia, Bank of America and Climate Change Ambassadors. Besides these groups many other volunteers helped us take action for bogs contributing 350 days to the IPCC. Home-based volunteers play a vital role in IPCC's collectors appeal which saw them sorting through over 100kg of used stamps during the year.

#### **Art Projects**

IPCC assisted a number of art projects focusing on different aspects of peatlands in 2020. These were:
Bo Scheeringa Irish Desire Photographic Bog Project, Martina O'Brien on the Ouotidian Weather

Project and Galway City Museum on the Keepers of the Gael Exhibition for Galway European Capital of Culture 2020.

#### **Fundraising**

IPCC made 31 successful funding applications in 2019 to Waterways Ireland, Flogas, Drehid, Local Authorities, Irish Environmental Network, Peatlands Community Engagement Fund 2019 and the Community Foundation for Ireland.

IPCC supporters were very generous during the year donating to appeals for the Butterfly Project Lullymore West Bog, sponsoring an acre of bog and peatland restoration. They also supported our gift catalogues, bought Christmas Cards and entered our raffle.

#### **Thank You**



Companies, Agencies & Organisations Abbey Tours Limited An Féar Gorta Tea Rooms and Garden Ashwood Gifts Ballyhoura Heritage and Environment Ballymaloe Cookery School Bank of America BirdWatch Ireland Kildare Branch Butterfly Conservation Ireland Carlow County Council Cavan County Council C.B. & H.H. Taylor 1984 Trust Claddagh.nl Clare County Council Community Foundation for Ireland Community Wetlands Forum Cork City Council Cork County Council Cork Institute of Technology Department of Culture, Heritage & the Gaeltacht Department Communications, Climate Action and Environment Donegal County Council

Dublin City Council

Dublin Zoo

Dun Laoghaire Rathdown County Council **ETHOS** Flogas Ireland Ltd Fruit Hill Farm Gill and Macmillan Books Girley Bog Meitheal HDH Wills 1965 Charitable Trust Heritage Council IEN Irish Environmental Network Irish Peatland Society Jackie & Ed Keilthy Jewellery Kildare County Council Kilkenny County Council KRA Visionary Project Partners Laois County Council Leinster Leader Leitrim County Council Limerick City and County Council Longford County Council Marsh Christian Trust Meath County Council Met Éireann Michael Gorey Lullymore Móin Fhionnurach Development **Association** Monaghan County

Council

Monasterevin Tidy Towns National Biodiversity Data Centre National Parks and Wildlife Service Offaly County Council Patagonia/Tides Foundation Peatlands Community Engagement Scheme 2019 Public Service Credit Union Revenue Commissioners SOL Productions Ltd South Dublin County Council Streamstown Tidy Village Sustainable Energy Association of Ireland Tipperary County Council Ulster Wildlife Waterford City and County Council Waters and Communities Waterways Ireland Westmeath County Council Wetland Surveys **Ireland** Wicklow County Council Wild Kildare

**Individuals** Daria Allen Daniel Bevans Wilbert Gelens Roger Goodwillie David Herman Angela Horn Michael Lynch Seán Ó Fearghail & Gwyn Grace Catherine O'Dea Annette Peard Lilias Riekstins Yvonne Rogers Lena Uí Dhubhghaill Mary Shackleton Michael Tubridy Karl Wallace Fionnuala Ward

Legacies and In
Memoriam Gifts
David Bell
Brendan Byrne
Anne Gore
Mrs D. Kampff
Peter Kok
Marie Pearson
Dorothy Waldren

Volunteers
Aisa Cooper
Anna Collins
Ann Reynolds
Bank of America
Bee Kesso
Cait Fagan
Christian Greely
Christian Volmann
Climate Change
Ambassadors

Eamon O'Connell **Emily Toner** Enya Huerta O'Reilly Expedia Fionnuala FitzGerald John Fearn Kate Flood Kate Macnamara Kay O'Connell Lorcan Scott Martin Kelly Martin Middleton Miriam Mooney Monika Mentel Mícheál Ó Corcora Myfanwy Humfreys Natasha Sullivan Patagonia Pat Bell Pat Wyse Pierce O'Flynn Rachel Kavanagh Rita Byrne Seán Ó Fearghail Timothy Sullivan Tom Mc Cormack Wilbert Gelens

IPCC Staff
Paula Farrell
Katie Geraghty
Nuala Madigan
Catherine O'Connell
Jeanne Sampier
Tristram Whyte

Company registration number: 116156

The Irish Peatland Conservation Council CLG

**Financial statements** 

for the financial year ended 31 December 2019

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## The Irish Peatland Conservation Council CLG Company limited by guarantee

#### **Directors and other information**

**Directors** Dr Catherine O'Connell

Mr Martin Kelly

Dr Rachel Kavanagh

Ms Kate MacNamara (Appointed 29 January 2019)

Mr Sean O Fearghail Ms Miriam Mooney

**Secretary** Dr Rachel Kavanagh

Company number 116156

Registered office Lullymore

Rathangan Co. Kildare

Business address Lullymore

Rathangan Co. Kildare

Auditor Kildare Audit & Accountancy Services

9 Eyre Street Newbridge Co. Kildare

Bankers Bank of Ireland

Lower Baggot Street

Dublin 2

**Solicitors** O'Shaughnessy Bairead Solicitors

1 Father Mc Wey Street

Edenderry Co. Offaly

Charity Numbers CHY6829 (Revenue) and RCN20013547

#### **Directors report**

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

#### **Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Dr Catherine O'Connell
Mr Martin Kelly
Dr Rachel Kavanagh
Ms Kate MacNamara (Appointed 29 January 2019)
Mr Sean O Fearghail
Ms Miriam Mooney

#### **Principal activities**

The company's principal activity continues to be the conservation of a representative sample of Irish Bogs, education and publicity, promoting environmental awareness, provision of information and encouraging the protection and conservation of our natural heritage for the common good.

#### **Development and performance**

Both the level of activity and the year end financial position were satisfactory during the year. The accounts are being signed off during the COVID19 crisis and while the visitor sections are closed, it is not possible to estimate the long term potential impact on income streams into the future.

#### Principal risks and uncertainties

The company is well financed and supported currently through its cash reserve position. The primary risks to the company relate to the future income streams being impacted by a reduction in grant and donation income should a recession occur due to the COVID19 pandemic.

#### Likely future developments

The income streams in 2020 are expected to be negatively impacted due to the COVID19 crisis.

#### Events after the end of the reporting period

Two months after the financial year end, the country was placed into a period of restricted movement of people due to the COVID19 pandemic.

#### **Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Lullymore, Rathangan, Co. Kildare.

#### **Directors report (continued)**

#### Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are 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 company's statutory auditors are aware of that information.

#### **Auditors**

The auditors Nexia Smith & Williamson (Ireland) Limited have resigned and Kildare Audit & Accountancy Services were appointed on casual vacancy. They have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board of directors on 14 April 2020 and signed on behalf of the board by:

Dr Catherine O'Connell Director

Ms Kate MacNamara Director

#### **Directors responsibilities statement**

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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 profit or loss 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 judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Independent auditor's report to the members of The Irish Peatland Conservation Council CLG

#### Report on the audit of the financial statements

#### **Opinion**

We have audited the financial statements of The Irish Peatland Conservation Council CLG (the 'company') for the financial year ended 31 December 2019 which comprise the profit and loss account, balance sheet, statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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 the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

#### Emphasis of matter

The accounts have been prepared and signed off in period of uncertainty regarding COVID19 crisis and long term impact. These impacts have been further detailed in the Directors report included in the financial statements and do not impact on the financial accounts as presented.

## Independent auditor's report to the members of The Irish Peatland Conservation Council CLG (continued)

#### 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 applicable legal requirements.

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 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 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.

#### Respective responsibilities

#### Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, 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 the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## Independent auditor's report to the members of The Irish Peatland Conservation Council CLG (continued)

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 the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, 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 judgment 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 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.

## Independent auditor's report to the members of The Irish Peatland Conservation Council CLG (continued)

Claire Kelly (Senior Statutory Auditor)

For and on behalf of Kildare Audit & Accountancy Services Incorporated Public Accountants and Statutory Auditor 9 Eyre Street Newbridge Co. Kildare

14 April 2020

## Profit and loss account Financial year ended 31 December 2019

	Note	2019 €	2018 €
Turnover		207,012	230,637
Cost of sales		(5,131)	(2,167)
Gross profit		201,881	228,470
Administrative expenses		(202,504)	(198,188)
Operating (loss)/profit		(623)	30,282
Other interest receivable and similar income		43	22
(Loss)/profit before taxation		(580)	30,304
Tax on (loss)/profit		-	-
(Loss)/profit for the financial year		(580)	30,304

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

#### Balance sheet As at 31 December 2019

		2019		20	18
	Note	€	€	€	€
Fixed assets					
Tangible assets	8	338,603		349,376	
			338,603		349,376
Current assets					
Stocks	9	7,164		12,047	
Debtors	10	13,942		7,932	
Cash at bank and in hand		675,249		657,078	
		696,355		677,057	
Creditors: amounts falling due					
within one year	11	(11,105)		(2,000)	
Net current assets			685,250		675,057
Total assets less current liabilities			1,023,853		1,024,433
Net assets			1,023,853		1,024,433
1101 400010			====		====
Capital and reserves					
Capital Reserve			8,337		8,337
Restricted operational Contingency reserve			246,590		246,590
Restricted Land Reserve			120,146		105,535
Profit and loss account			648,780		663,971
Members funds			1,023,853		1,024,433

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

## Balance sheet (continued) As at 31 December 2019

These financial statements were approved by the board of direct the board by:	ctors on 14 April 2020 and signed on behalf of
Dr Catherine O'Connell Director	Ms Kate MacNamara Director

## Statement of changes in equity Financial year ended 31 December 2019

	Capital Reserve	Restricted operational Contingency reserve	Restricted Land Reserve	Profit and loss account	Total
	€	€	€	€	€
At 1 January 2018 (as previously reported) Transfers & reserve movements (Loss)/profit for the financial year	8,337 -	200,000 46,590	88,945 16,590	696,847 (63,180) 30,304	994,129 - 30,304
Total comprehensive income for the financial year	-	-	-	30,304	30,304
At 31 December 2018 and 1 January 2019	8,337	246,590	105,535	663,971	1,024,433
(Loss)/profit for the financial year				(580)	(580)
Total comprehensive income for the financial year	-	-	-	(580)	(580)
Reserve movements			14,611	(14,611)	-
At 31 December 2019	8,337	246,590	120,146	648,780	1,023,853

#### Notes to the financial statements Financial year ended 31 December 2019

#### 1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Lullymore, Rathangan, Co. Kildare.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

#### 3. Accounting policies and measurement bases

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer, usually on despatch of the goods, the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

## Notes to the financial statements (continued) Financial year ended 31 December 2019

#### **Tangible assets**

Tangible assets are initially recorded at cost, and is subsequently stated at cost less any accumulated depreciation and any accumulated impairment losses.

Any tangible assets carried at revalued amounts is recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Increases in assets owned from non monetary donations received are not recognised as an income or donation, nor is a value attributed to same in the Financial statements.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property - 2% straight line
Fittings fixtures and equipment - 20% reducing balance
Office equipment - 20% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

## Notes to the financial statements (continued) Financial year ended 31 December 2019

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The company is one limited by guarantee and in the event of the company being wound up the liability in respect of each of its members is €1.27.

## Notes to the financial statements (continued) Financial year ended 31 December 2019

#### 5. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 5 (2018: 5).

The aggregate payroll costs incurred during the financial year were:

	2019	2018
	€	€
Wages and salaries	129,035	136,789
Social insurance costs	14,129	14,068
	143,164	150,857

#### 6. Directors remuneration

The directors aggregate remuneration was as follows:

	2010	2010
	€	€
Emoluments in respect of qualifying services	44,200	44,200

2019

2018

#### 7. Appropriations of profit and loss account

	2019	2018
	€	€
At the start of the financial year	663,971	696,847
(Loss)/profit for the financial year	(580)	30,304
Capital & Restricted land reserve b/f	(14,611)	(63,180)
At the end of the financial year	648,780	663,971

## Notes to the financial statements (continued) Financial year ended 31 December 2019

8.	Tangible assets				
		Freehold property	Fixtures, fittings and equipment	Office equipment	Total
	_	€	' ' €	€	€
	Cost At 1 January 2019 and 31 December 2019	471,660	94,548	71,495	637,703
	<b>Depreciation</b> At 1 January 2019 Charge for the financial year	129,078 9,433	89,588 992	69,661	288,327 10,773
	At 31 December 2019	138,511	90,580	70,009	299,100
	Carrying amount	====	====	====	====
	At 31 December 2019	333,149	3,968	1,486	338,603
	At 31 December 2018	342,582	4,960	1,834	349,376
9.	Stocks			2019	2018
	Finished goods and goods for resale			<b>€</b> 7,164	€ 12,047 ———
10.	Debtors				0040
	Other debtors			<b>2019</b> € 3,500	2018 € -
	Prepayments Accrued income			911 9,531	1,000 6,932
				13,942	7,932
11.	Creditors: amounts falling due within one year				
	The second control con			2019 €	2018 €
	Trade creditors Other creditors including tax and social insurance			261 8,445	-
	Accruals			2,399	2,000
				11,105	2,000

## Notes to the financial statements (continued) Financial year ended 31 December 2019

#### 12. Approval of financial statements

The board of directors approved these financial statements for issue on 14 April 2020.

The following pages do not form part of the statutory accounts.

#### Detailed profit and loss account Financial year ended 31 December 2019

	2019 €	2018 €
Turnover		
Donations	119,273	190,908
Bogland purchase donations	14,881	16,590
Shop sales	9,452	7,318
Government grants	43,958	-
Other income	19,448	15,821
	207,012	230,637
Cost of sales		
Opening stock	(12,047)	(12,474)
Purchases	(248)	(1,740)
	(12,295)	(14,214)
Closing stock	7,164	12,047
	(5,131)	(2,167)
Gross profit	201,881	228,470
Gross profit percentage	97.5%	99.1%
Overheads		
Administrative expenses	(202,504)	(198,188)
	(202,504)	(198,188)
Operating (loss)/profit	(623)	30,282
Operating (loss)/profit percentage	0.3%	13.1%
Other interest receivable and similar income	43	22
(Loss)/profit before taxation	(580)	30,304

## Detailed profit and loss account (continued) Financial year ended 31 December 2019

	2019 €	2018 €
Overheads		
Administrative expenses		
Wages and salaries	(84,835)	(92,589)
Directors remuneration	(44,200)	(44,200)
Directors Employers PRSI	(4,840)	(4,840)
Employer's PRSI contributions	(9,289)	(9,228)
Insurance	(3,478)	(4,151)
Light and heat	(4,051)	(4,310)
Cleaning	(220)	-
Repairs and maintenance	(12,889)	(3,555)
Printing, postage and stationery	(1,553)	(4,642)
Telephone	(1,620)	-
Computer costs	(698)	-
Supporter recruitment & development and volunteers	-	(1,909)
Conservation projects	(18,105)	(22,332)
Travel & related costs	(2,340)	(183)
Auditors remuneration	(2,890)	(2,480)
Bank charges	(1,043)	(898)
Profit on exchange	521	-
Staff welfare	(200)	-
General expenses	(1)	7,947
Sundry Expenses	-	(10)
Depreciation of tangible assets	(10,773)	(10,808)
	(202,504)	(198,188)

## Detailed profit and loss account (continued) Financial year ended 31 December 2019

	2019 €	2018 €
Project Grants Received from Public Bodies		
Bord na Mona	-	400
Carlow County Council	508	500
Cavan County Council	225	2,450
Clare County Council	50	50
Cork City Council	250	250
Cork County Council	254	502
Cork Institute of Technology	4,680	4,986
Department of Culture, Heritage & the Gaeltacht		
including the Peatlands Community Engagement Fund	5,423	10,654
Department of Education & Skills	-	1,196
Department of Communications, Climate Action	18111	22,571
Environment (Irish Environmental Network)  Donegal County Council	254	254
Dublin City Council	848	204
Dublin Zoo	15,676	16,500
Dun Laoghaire Rathdown County Council	250	2,182
Heritage Council (including Heritage in Schools & grants)	3,093	15,338
Kerry County Council	-	744
Kildare County Council	17,655	13,814
Kilkenny County Council	254	254
Laois County Council	450	1,160
Leitrim County Council	508	254
Limerick City and County Council	500	288
Longford County Council	500	500
Mayo County Council	-	254
Meath County Council	2,301	3,407
Monaghan County Council	250	850
National Biodiversity Data Centre	150	469
Offaly County Council	250	-
Revenue Commissioners (tax refunds)	-	7,044
Roscommon County Council	-	496
South Dublin County Council	158	1,816
Sustainable Energy Authority of Ireland	4,940	8,195
Tipperary County Council (including Waters & Communities)	1,055	2,250
Waterford City and County Council	250	251
Waterways Ireland	1,125	1,000
Westmeath County Council	754	2,754
Wicklow County Council	250	490
Total	80,972	124,123

The Irish Peatland Conservation Council wish to acknowledge and thank the above groups for expenses and grants received towards the conservation and education projects undertaken in 2019.