

Company Registration Number NI034988
HMRC Charity Reference Number XR19598
NI Charities Commission Reference Number NIC101074



A private company limited by guarantee without share capital - exempt from using "limited"

Financial Statements
for the year ended 31st March 2023

Northern Ireland Environment Link

Company Information

Executive / Board of Directors / Trustees

CHAIR

Stephen Aston

VICE CHAIRS

Joanne Sherwood. *RSPB*

TREASURER

Murray Watt. *Supporting Communities NI*

DIRECTORS

Paul Armstrong. *Woodland Trust*

William Deane. *Action Renewables*. *Appointed 1st December 2022*

Ian Humphreys. *Keep Northern Ireland Beautiful*

Karen Kerr Gavan. *Queen's University, Belfast*

Dawn Miskelly. *Ulster Wildlife*

Ian Nuttall. *Independent*. *Resigned 1st January 2023*

Lizzy Pinkerton. *Belfast Hills Partnership*

Darren Rice. *Newry, Mourne & Down District Council*. *Appointed 23rd June 2022*

Diane Ruddock. *National Trust*

Caroline Winder. *Action Renewables*. *Resigned 1st January 2023*

Company Secretary

Craig McGuicken

Company Number

NI034988

Charity Registration

NIC101074 *Charities Commission for Northern Ireland*
XR19598 *HM Revenue & Customs*

Registered Office

89 Loopland Drive
Belfast
BT6 9DW

Auditors

Diamond & Skillen
Chartered Accountants and Registered Auditor
Sinclair House
89/101 Royal Avenue
Belfast
BT1 1FE

Business Address

89 Loopland Drive
Belfast
BT6 9DW

Northern Ireland Environment Link

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Northern Ireland Environment Link

Director / Trustees' Report for the year ended 31st March 2023

The Board of Directors/Trustees submits its report together with the audited financial statements of the company for the year ended 31st March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Northern Ireland Environment Link is a private company limited by guarantee without a share capital, exempt from using the word "limited". The Company's registration number NI034988. The company is also a charity registered with the Charity Commission for Northern Ireland, number NIC101074. The present Directors, and any past Directors who served during the year, are given on the company information page of these financial statements, together with the names of the charity's external advisors.

In light of the Court of Appeal ruling of February 2020 in the case of McKee & Others v Charity Commission for Northern Ireland, and the fact that Northern Ireland Environment Link's initial registration was before May 2019, the registration of Northern Ireland Environment Link with the Charity Commission for Northern Ireland is deemed void. The Charity Commission for Northern Ireland has advised all affected charities that there is no requirement to take any action at this time and it is implementing interim measures whilst a permanent solution is sought. The Department for Communities has given assurance to those charities that were unlawfully registered that they remain charities in law and need do nothing differently in the interim.

The NI Charities Commission has advised that "it is also important to be aware that the judgement does not prevent any organisation which is a charity in law from operating as a charity. Whether or not your organisation is a charity in law is determined by the wording of your governing document. Registration, which is required by the law, recognises that you are a charity, but does not make you a charity. This was done when the organisation was established with charitable purposes."

STRUCTURE, GOVERNANCE AND MANAGEMENT

General

Northern Ireland Environment Link is governed by its Articles of Association originally adopted on 13th October 1998 and revised on 17th September 2014. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Directors/Trustees

The Board of Directors/Trustees is responsible for the overall governance of the Company. Director/Trustees are appointed by the full members at Annual General Meeting. The total number of director/trustees shall not be more than 16 and not be less than 8. New Director/Trustees are provided with training in regard to their statutory responsibilities.

The Board delegates the exercise of certain powers in connection with the management and administration of the Company to the Executive. This is controlled by regular reporting back to the Board, so that all decisions made under delegated powers can be ratified by the full Board in due course.

The Chief Executive is responsible for the day-to-day management of the company's affairs. The Chief Executive is assisted by Project Managers.

Statement of Directors'/Trustees' Responsibilities and Corporate Governance

The Directors/Trustees are responsible for ensuring that the Company keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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 and to provide reasonable assurance that:

- The Company is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the Company, or for publication, is reliable; *and*
- The Company complies with relevant laws and regulations.

Statement as disclosure to our auditors

In so far as the directors/trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; *and*
- the directors/trustees, having made enquiries of fellow directors/trustees and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Internal controls

Internal controls over all forms of commitment and expenditure continue to be reviewed to improve efficiency. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed on an ongoing basis by executive management and quarterly by the Board of Directors.

The systems of internal control are designed to provide reasonable but not absolute assurances against material misstatement or loss. They include:

- a strategic plan and annual budget approved by the Directors;
- regular consideration by the Directors of financial results, variances from budget, non financial performance indicators and bench marking reviews;
- delegation of day to day management authority and segregation of duties;
- identification and management of risks.

Risk Statement

An internal risk assessment has been undertaken in order to identify the major risks to which the organisation is exposed. These have been identified as:-

- Financial - the organisation's funding is uncertain and historic income streams may be at risk. To mitigate against this the Board has formulated a Reserves Policy (see Finance Review below)
- Operational - as an organiser of a wide variety of events and programmes, the organisation takes great care to ensure the safety of all participants and that the appropriate liability policies are in place.
- Operational - failure to meet targets and objectives specified by our Sponsors and funders.

The Board recognises its responsibility for the management of risk and has in place a Risk Strategy, which categorises risk in terms of severity, likelihood and consequence. The Strategy is reviewed annually and risk is monitored regularly.

Risk Management

During the year the Directors have considered and examined the major risks that face the charity and established strategies that will mitigate the impact they may have on the charity's future. This process will be continued on an ongoing basis for each financial year.

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

The Charity's objectives are to:

- Advance and promote for the public benefit environmental conservation, protection, improvement and sustainability in Northern Ireland;
- Raise awareness of the importance of environmental issues by providing a forum for the exchange of ideas and promoting a collective voice on environmental matters;
- Advance the education of all sections of the public in environmental and ecological sciences.

STATEMENT OF COMPLIANCE WITH THE DUTY TO HAVE REGARD TO THE CHARITY COMMISSION FOR NORTHERN IRELAND'S GUIDANCE ON PUBLIC BENEFIT

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purpose and provide a benefit to the beneficiaries. No harm and no private benefit flowed from the purposes of the charity.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 6 is designed to reflect all incoming resources receivable and expenditure incurred during the year irrespective of when income is actually received and payments made. Total incoming resources for the year amounted to £894,718 (2022: £625,895) of which £156,065 (2022: £156,065) is the core grant from the Department of Agriculture, Environment and Rural Affairs (DAERA). Total resources expended of £810,309 (2022: £599,942) resulted in a net surplus for the year of £84,409 (2022: surplus of £25,953). There is a balance of £5,997 (negative) (2022: negative £4,041) on restricted funds at the year end and the balance on unrestricted funds at the year-end was £464,304 (2022: £377,939) which is free and represents the reserves available to the Directors to help fulfil current and future plans.

RESERVES POLICY

The Directors/Trustees believe that the Company should hold financial reserves because:

- NIEL is reliant upon government funding, and particularly on funding from one Agency within government
- The current funding situation is uncertain; central government funding is being reduced in Northern Ireland, and it is likely that NGOs across NI will be adversely affected in the coming years
- To assist with cashflow
- Evidence of a reasonable level of reserve will : provide confidence to funders and other potential partners; demonstrates NIEL's sustainability and capacity to manage unforeseen financial difficulty; assist in the long-term strategic planning of the organisation
- The lease on NIEL's current office runs out in May 2023. The long term development of the organisation may benefit from a new office location, so a reasonable reserve would allow for some capital expenditure on a new office

The Board of Trustees have agreed that NIEL should aim to have a reserve of between 3-12 months operating costs plus wind-up costs. Reserves should be built up and maintained at the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

Based on a 6-month operating cost (unrestricted fund only) of £390,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £295,000 and £490,000. However due to the Coronavirus pandemic, and the resulting long-term uncertainty, the Board consider it prudent to hold a higher level of reserves, if this can be achieved, until further notice.

Details of the Company's funds are shown in Note 12. An analysis of the Company's net assets between the funds is given in Note 13. The Directors/Trustees consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

EMPLOYEES

The Company aims to be an organisation that employees enjoy working for and where they feel supported and developed. Employees are kept fully informed about its strategy and objectives, as well as day to day news and events. Regular information about the organisation is available through meetings and e-mails. All employees are encouraged to give their views and suggestions on performance and strategy. The Company supports equal opportunity.

PLANS FOR FUTURE PERIODS

The company plans continuing the current activities in the forthcoming years subject to satisfactory funding arrangements.

AUDITORS

Diamond & Skillen were appointed auditors to the company and are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime (S.419(2) of the Companies Act 2006).

This report was approved by the board of directors on 30th November 2023 and signed on its behalf by:



Stephen Aston

Chair - Board of Directors / Trustees

NORTHERN IRELAND ENVIRONMENT LINK
Independent Auditors' Report to the Trustees of Northern Ireland Environment Link

Opinion

We have audited the financial statements of Northern Ireland Environment Link (the "Charity") for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the Notes to the Accounts numbered 1 to 19, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's trustees, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008 and the regulations made under that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, 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 the ISAs (UK) require us to report to you where:

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept;
- the financial statements are not in agreement with the accounting records;
- Certain disclosures of director' remuneration specified by law are not made;
- we have not obtained all the information and explanations necessary for the purposes of our audit;

cont'd.../

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with UK law and International Standards on Auditing (UK). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors, including "APB Ethical Standard – Provisions Available for Small Entities (Revised)", in the circumstances set out in note 19 to the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's 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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel V. Skillen (Senior Statutory Auditor)

for and on behalf of

Diamond & Skillen

Chartered Accountants and Registered Auditor

Sinclair House, 89/101 Royal Avenue, Belfast, BT1 1FE

30th November 2023

Northern Ireland Environment Link

Statement of Financial Activities (incorporating Income and Expenditure Account) for the year ended 31st March 2023

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
Income					
<i>from donations and legacies</i>					
• Donations	3	-	-	0	-
• Subscriptions	3	5,165	-	5,165	965
• Grants	3	711,023	13,429	724,452	449,847
<i>from charitable activities</i>					
• Event and project income	3	42,470	-	42,470	49,225
• Members servicing and accommodation	3	1,799	-	1,799	2,167
<i>from other activities</i>					
• Sundry income	3	96,378	23,773	120,151	121,068
• Other servicing and accommodation	3	-	-	0	1,963
<i>from investments</i>					
• Investment income	3	681	-	681	660
Total income		857,516	37,202	894,718	625,895
Expenditure					
<i>on raising funds</i>					
• Advertising / PR costs	4	-	-	0	450
<i>on charitable activities</i>					
• Employee costs	4	576,490	15,111	591,601	466,876
• Premises costs	4	22,874	-	22,874	23,982
• Travel & training costs	4	8,381	1,742	10,123	2,860
• General administration costs	4	16,667	40	16,707	10,581
• Programme / event costs	4	149,883	14,940	164,823	91,231
<i>on other items</i>					
• Legal and professional fees	4	4,171	-	4,171	3,370
• Other expenses	4	10	-	10	592
• Depreciation of assets	4	-	-	0	-
Total expenditure		778,476	31,833	810,309	599,942
Net income / (deficit) for the year	5	79,040	5,369	84,409	25,953
<i>Transfers</i>					
• Gross transfers between funds	17	7,325	(7,325)	0	-
Net movement in funds for the year		86,365	(1,956)	84,409	25,953
<i>Reconciliation of funds</i>					
• Fund balances b/fwd at 1st April		377,939	(4,041)	373,898	347,945
Fund balances c/fwd at 31st March		464,304	(5,997)	458,307	373,898

The income and expenditure summary as required to be disclosed by the Companies Act 2006 is included at note 14. All of the above results are derived from continuing activities. The company has no recognised gains or losses other than the surplus or deficit for the above two financial years. The notes on pages 9 to 17 form part of these financial statements.

Northern Ireland Environment Link

Statement of Financial Position (Balance Sheet) as at 31st March 2023

	Notes	2023 £	2022 £
Non Current Assets			
• Tangible assets	8	-	-
Current Assets			
• Receivables	9	284,925	192,801
• Cash and cash equivalents		<u>201,131</u>	<u>213,626</u>
		<u>486,056</u>	<u>406,427</u>
Payables: amounts falling due within one year	10	<u>(27,749)</u>	<u>(32,529)</u>
Net assets		<u>458,307</u>	<u>373,898</u>
Accumulated funds			
<i>Unrestricted income funds:</i>			
• General funds	12	464,304	377,941
• Other funds	12	<u>-</u>	<u>-</u>
		464,304	377,941
<i>Restricted income funds:</i>			
• HLF Catalyst	12	-	-
• Open Government Network Pioneer Fund	12	-	-
• Interreg Fund	12	-	-
• TalX Fund	12	(6,007)	(4,023)
• NIOGN Lottery Fund	12	-	(30)
• Other projects	12	<u>10</u>	<u>10</u>
Total funds		<u>458,307</u>	<u>373,898</u>

The notes on pages 9 to 17 form part of these financial statements.

The financial statements on pages 6 to 17 were approved by the Board of Directors/Trustees on 30th November 2023 and signed on their behalf by:



Stephen Aston
Chairman of Director/Trustees



Murray Watt
Director/Trustee, Hon Treasurer

Northern Ireland Environment Link

Statement of Cash Flows for the year ended 31st March 2023

	Notes	2023 £	2022 £
Operating activities			
• Net inflow / (outflow) from operating activities	15	(13,176)	(25,745)
Investing activities			
• Returns on investment	16	681	660
• Capital expenditure		-	-
Increase / (decrease) in cash for the year		(12,495)	(25,085)
Reconciliation of net cash flow to movement in net cash balances			
• Increase / (decrease) in cash for the year		(12,495)	(25,085)
• Net cash and cash equivalents at 1st April 2022		213,626	238,711
Net cash and cash equivalents at 31st March 2023		201,131	213,626

The notes on pages 9 to 15 form part of these financial statements.

Northern Ireland Environment Link
Notes forming part of the Financial Statements for the year ended 31st March 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1st January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northern Ireland Environment Link meets the definition of a public benefit entity under FRS 102 and the Charities SORP. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Reconciliation with previously Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

No restatements were required.

1.3 Preparation of the accounts on a going concern basis

The trustees are of the view that as the reserves of the charity are within the requirement of the charity's reserves policy, the immediate future of the charity for the next 12 to 18 months is secure and on that basis the charity is a going concern.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

1.5 Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- it is probable that the income will be received; *and*
- the amount can be measured reliably

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met .

Grants receivable

Grants receivable which relate to the year are credited to income within the Statement of Financial Activities, with unspent balances being carried forward to subsequent years within the relevant fund.

Specific debts are recognised where approved grant expenditure exceeds grant income received to date.

Grant income relating to future periods is carried forward under creditors.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Expenditure and irrecoverable VAT

Expenditure is recognised once there is 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 activity headings:

- Expenditure on raising funds comprises the costs of marketing and promoting the charity and its activities;
- Expenditure on charitable activities includes the direct costs allocated to the performance of activities undertaken to further the purposes of the charity and their associated support costs;
- Expenditure on other items represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against "expenditure on other items"

1.8 Taxation

There is no liability to taxation due to the company's charitable status.

Northern Ireland Environment Link
Notes forming part of the Financial Statements for the year ended 31st March 2023 (cont'd)

1.9 Allocation of costs to funds

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

1.10 Non-Current Assets

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

Fixtures & Fittings	-	Amounts over £1,000
Computers & Equipment	-	Amounts over £2,500

Depreciation is provided to write off the cost of fixed assets over their anticipated useful lives.

Depreciation is provided at the following rates:

Fixtures & Fittings	-	33.33% straight line
Computers & Equipment	-	50.00% straight line

1.11 Receivables

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Payables and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.14 Pension costs

The company operates a defined contribution scheme. The amount charged to the Statement of Financial Activities represents the contributions payable by the charity during the year. Contributions are invested separately from the company's assets.

1.15 Reserves Policy

The charity holds a reserve for the following reasons:

- NIEL is reliant upon government funding, and particularly on funding from one Agency within government
- The current funding situation is uncertain; central government funding is being reduced in Northern Ireland, and it is likely that NGOs across NI will be adversely affected in the coming years
- To assist with cashflow
- Evidence of a reasonable level of reserve will : provide confidence to funders and other potential partners; demonstrates NIEL's sustainability and capacity to manage unforeseen financial difficulty; assist in the long-term strategic planning of the organisation
- The lease on NIEL's current office runs out in May 2023. The long term development of the organisation may benefit from a new office location, so a reasonable reserve would allow for some capital expenditure on a new office

The Board of Trustees have agreed that NIEL should aim to have a reserve of between 3-12 months operating costs plus wind-up costs. Reserves should be built up and maintained at the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

Based on a 6-month operating cost (unrestricted funds only) of £280,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £240,000 and £420,000. However due to the Coronavirus pandemic, and the resulting long-term uncertainty, the Board consider it prudent to hold a higher level of reserves, if this can be achieved, until further notice.

2. Legal status of the charity

2.1 Registrations

The charity is a company limited by guarantee, registered in Northern Ireland no. NI034988. The registered office of the company is 89 Looiland Drive, Belfast, BT9 6DW. The members of the company are the directors named herein. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The company is registered with HM Revenue & Customs as a charity (ref: XR19598) and is also registered with the Charity Commission for Northern Ireland (ref: NIC101074).

Northern Ireland Environment Link
Notes forming part of the Financial Statements for the year ended 31st March 2023 (cont'd)

2.2 Charitable status

In light of the Court of Appeal ruling of February 2020 in the case of McKee & Others v Charity Commission for Northern Ireland, and the fact that Northern Ireland Environment Link's initial registration was before May 2019, the registration of Northern Ireland Environment Link with the Charity Commission for Northern Ireland is deemed void. The Charity Commission for Northern Ireland has advised all affected charities that there is no requirement to take any action at this time and it is implementing interim measures whilst a permanent solution is sought. The Department for Communities has given assurance to those charities that were unlawfully registered that they remain charities in law and need do nothing differently in the interim. The NI Charities Commission has advised that "it is also important to be aware that the judgement does not prevent any organisation which is a charity in law from operating as a charity. Whether or not your organisation is a charity in law is determined by the wording of your governing document. Registration, which is required by the law, recognises that you are a charity, but does not make you a charity. This was done when the organisation was established with charitable purposes."

3a Income

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
from donations and legacies:				
• Donations:				
• NIEL Members subscriptions	5,045	-	5,045	5,915
• ESDLF subscriptions	120	-	120	320
• Outstanding subscriptions written off - (note 3b)	-	-	0	(5,270)
• Grants received:				
• DAERA - core grant aid	156,065	-	156,065	156,065
• DAERA - other	-	-	0	31,266
• DAERA - CNI Mitigation project	52,000	-	52,000	50,000
• DAERA - Env Fund	-	-	0	115,000
• DAERA - Public Body Reporting	112,439	-	112,439	-
• DAERA - D41 Health Project	25,000	-	25,000	-
• DAERA - D41 Economics funding	20,000	-	20,000	-
• Esmee Fairbairn Trust - Core	98,000	-	98,000	70,000
• Esmee Fairbairn Trust - NIPAN	16,694	-	16,694	-
• PCAN flexible fund	17,050	-	17,050	-
• National Heritage - Urban Parks	76,281	-	76,281	-
• National Heritage - CRESI	49,827	-	49,827	-
• HCLF - dormant accounts	60,167	-	60,167	-
• KNIB - Education Earth Hub Project	17,500	-	17,500	-
• Action Renewables - NIPAN	10,000	-	10,000	-
• Sustainability West Midlands - CCRA3	-	-	0	2,351
• University College Cork - TalX	-	13,429	13,429	15,580
• The Community Foundation	-	-	0	16,812
• Invoicing error - (note 3b)	-	-	0	(227)
from charitable activities:				
• Member servicing	1,799	-	1,799	2,167
• Belfast City Council	-	-	0	4,145
• Belfast Food Network	34,949	-	34,949	43,205
• Cardiff University	667	-	667	1,875
• Community Relations Council	5,000	-	5,000	-
• Other charitable income	1,854	-	1,854	-
from other activities:				
• Joint links	-	-	0	-
• Sundry income (incl. reimbursement of various outlays)	1,433	-	1,433	43
• Climate NI contract income	94,945	-	94,945	93,245
• NIOGN Lottery	-	23,773	23,773	18,065
• Other	-	-	0	2,000
• Restricted project administration	-	-	0	2,678
from investments:				
• UK bank interest received	681	-	681	660
	857,516	37,202	894,718	625,895

Northern Ireland Environment Link
Notes forming part of the Financial Statements for the year ended 31st March 2023 (cont'd)

3b Additional information on income adjustments

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
NIEL / ESDF subscriptions Some old, outstanding invoices have been written off (those dating before 31st March 2019). These relate to ex-members and those in financial difficulty as a result of the Coronavirus pandemic	-	-	0	(5,270)
Invoicing error An item of income was recognised twice in the previous accounting period (as a revenue invoice and as a receipt to the bank). In order to rectify this an item of "negative income" is recognised in this period	-	-	0	(227)
	0	0	0	(5,497)

4 Expenditure

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
on raising funds:				
• Fund-raising expenses	-	-	0	-
• Promotional literature & advertising	-	-	0	450
on charitable activities:				
Employee costs:				
• Wages and salaries	522,870	14,247	537,117	437,429
• Temporary staff	20,865	-	20,865	-
• Employer pension contributions	32,754	864	33,618	29,447
Premises and insurance costs				
• Rent	17,203	-	17,203	17,203
• Water charges	433	-	433	752
• Lighting and heating	1,899	-	1,899	1,937
• Cleaning and waste disposal	715	-	715	459
• Repairs and maintenance	869	-	869	2,066
• Insurance	1,755	-	1,755	1,565
Travel & training costs:				
• Staff travel	7,956	1,742	9,698	2,122
• Staff training	425	-	425	738
General administration costs:				
• Printing, postage and stationery	1,038	-	1,038	248
• Telephone	1,774	-	1,774	1,816
• IT and website	12,710	-	12,710	7,600
• Photocopier rental	745	-	745	636
• Bank charges	401	40	441	281
Programme costs:				
• Meeting expenses	1,425	-	1,425	998
• Event costs	14,000	-	14,000	-
• Project costs	5,119	-	5,119	2,119
• Grants payable	-	-	0	-
• Project professional fees	129,339	14,940	144,279	88,114
on other items:				
Legal and professional fees:				
• Audit fees	2,675	-	2,675	2,675
• Accountancy and payroll preparation fees	1,445	-	1,445	695
• Other governance costs	51	-	51	26
Other expenses:				
• Sundry expenses	10	-	10	566
Depreciation of assets:				
• On fixtures and fittings	-	-	0	-
	778,476	31,833	810,309	599,942

Northern Ireland Environment Link Ltd
Notes forming part of the Financial Statements for the year ended 31st March 2023 (cont'd)

5 Net incoming resources

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<i>Net incoming resources are stated after charging:</i>				
Diamond & Skillen - payroll preparation	695	-	695	695
Diamond & Skillen - audit fees	2,675	-	2,675	2,675
Depreciation of fixed assets	-	-	0	-
	3,370	0	3,370	3,370

6 Employee costs

6.1 Salaries and Pensions

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
Wages and salaries	475,738	12,778	488,516	408,658
SMP and NIC compensation on SMP	-	-	0	(5,379)
Employer's National Insurance	48,132	1,469	49,601	34,150
Pension contributions	32,754	864	33,618	29,446
Travel & training costs	8,381	1,742	10,123	2,860
	565,005	16,853	581,858	469,735

The average number of persons, including part-time staff, employed on UK contracts was 13 (2022: 13)

No trustee or director received any remuneration from the charity in the year (2022: none)

No employee was paid more than £60,000 in the year (2022: none)

6.2 Trustees' expenses

Members of the Board of Directors (who are also the Trustees of the charity) receive no remuneration for their services. The Director / Trustees of the charity are eligible to receive reimbursement of expenses incurred for attendance at events and meetings whilst representing NI Environment Link and for attendance at meetings to further the charity's business plan and attendance at meetings of the Board. The expenses borne by the charity in 2022/23, paid to the directors of the charity were £nil (2022: £253).

In certain cases, the Director / Trustees are eligible to receive payment for services rendered to the charity. Where this situation occurs, full detail is given at note 17 on page 14.

7 Pension costs

The company operated defined contribution schemes in respect of its staff. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £33,618 (2022: £29,446)

8 Property, plant and equipment

	Fixtures & fittings £	Totals £
<i>Cost:</i>		
At 1 April 2022	15,007	15,007
Additions	-	0
At 31 March 2023	15,007	15,007
<i>Accumulated depreciation:</i>		
At 1 April 2022	15,007	15,007
Charge for year	-	0
At 31 March 2023	15,007	15,007
<i>Net book value:</i>		
At 31st March 2023	0	0
At 31st March 2022	0	0

Northern Ireland Environment Link Ltd
Notes forming part of the Financial Statements for the year ended 31st March 2023 (cont'd)

9 Receivables

	Totals 2023 £	Totals 2022 £
Income due:		
Debtors control	29,161	59,909
DAERA - Core grant due	31,894	38,917
DAERA - additional grants due	92,822	75,478
TalX funding due	13,429	15,580
Climate NI funding due	23,312	-
Nourish NI funding due	3,429	-
Climate Action Mitigation Support funding due	12,500	-
Urban Green Space funding due	41,067	-
HCLF - Dormant Accounts funding due	12,833	-
Community Relations Council funding due	2,500	-
KNIB Education Earth Hub Project funding due	17,500	-
Heritage for Health funding due	1,602	-
Servicing payments due - NIOGN	-	2,917
Prepayments and other debtors:		
HMRC VAT refund due	2,876	-
Sundry	-	-
	284,925	192,801

10 Payables: amounts falling due within one year

	Totals 2023 £	Totals 2022 £
Accruals and other creditors:		
Creditors control	19,156	26,059
Accrued expenses	3,425	3,370
Company Credit card	-	279
Sundry creditors	112	117
HM Revenue & Customs - PAYE	5,056	-
HM Revenue & Customs - VAT	-	2,704
	27,749	32,529

11 Financial Commitments

Unrestricted funds

At 31st March 2023 the charity has 2 months left to run on the lease of its premises at Loopland Drive. The current rent payable is £17,202.96 + VAT per annum. At 31st March 2023 the company has no other annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2022: £nil). Northern Ireland Environment Link has entered into a number of long term contracts for the supply of services all of which are cancellable.

Restricted funds

The company has no financial commitments relating to restricted funds.

Northern Ireland Environment Link Ltd
Notes forming part of the Financial Statements for the year ended 31st March 2023 (cont'd)

12 Statement of Funds

12.1 Movement on general/designated and restricted funds

	At 1 Apr 2022	Income	Expenditure	Investment Gains	Transfers	At 31 Mar 2023
	£	£	£	£	£	£
General reserve	329,620	259,544	(285,192)	681	57,001	361,654
Designated funds						
<i>(unrestricted)</i>						
Climate NI	(13,855)	94,945	(94,710)	-	-	(13,620)
Belfast Food Network	15,521	34,949	(44,238)	-	-	6,232
CNI Mitigation Project	30,325	52,000	(32,746)	-	(8,616)	40,963
Cardiff University	1,875	667	(666)	-	(1,876)	0
The Community Foundation	16,812	-	(16,992)	-	180	0
Climate Emergency Comm.	500	1,830	-	-	(2,330)	0
PCAN	-	17,050	(15,610)	-	-	1,440
Urban Parks	-	76,281	(80,821)	-	(10,000)	(14,540)
CRESI Project	-	49,827	(20,421)	-	-	29,406
HLCF Dormant Accounts	-	60,167	(18,508)	-	-	41,659
HEF Revival	(2,859)	-	(8,578)	-	-	(11,437)
Community Relations Council	-	5,000	(5,003)	-	3	0
NI Housing Executive	-	-	(2,000)	-	-	(2,000)
Public Body Reporting	-	112,439	(97,916)	-	(14,523)	0
Education	-	17,500	(17,681)	-	181	0
Health	-	26,340	(13,645)	-	(12,695)	0
Economics	-	20,000	(15,772)	-	-	4,228
CCC	-	-	(5,889)	-	-	(5,889)
Heritage for Health	-	1,602	(1,531)	-	-	71
NIPAN	-	26,694	(557)	-	-	26,137
Total unrestricted	377,939	856,835	(778,476)	681	7,325	464,304
TalX Fund	(4,021)	13,429	(10,478)	-	(4,937)	(6,007)
NIOGN Lottery Fund	(30)	23,773	(21,355)	-	(2,388)	0
Arts project	10	-	-	-	-	10
Total restricted	(4,041)	37,202	(31,833)	0	(7,325)	(5,997)
Total funds	373,898	894,037	(810,309)	681	0	458,307

12.2 Description of funds

UNRESTRICTED FUNDS:

- **General Reserve** represents the free funds of the charity which are not designated for particular purposes.
- **Climate NI** is a contract for servicing and project delivery from the DoE/DAERA. The current contract will finish May 2023.
- **Belfast Food Network** is grants and income received for servicing and delivery of the Belfast Food network programme.
- **CNI Mitigation Project** is a contract with DAERA to provide Mitigation support.
- **Cardiff University** is a contract to support Cardiff University in extending RESILRISK survey to Northern Ireland on local perceptions of Climate Risk and Adaptation Options.
- **The Community Foundation: Linking the Irish environment** is a project funded by the Community Foundation for Ireland to enable all-island environmental improvement by facilitating improved co-operation between NIEL and the Irish Environmental Network
- **The Climate Emergency Committee:** Armagh, Banbridge and Craigavon District Council support funding Northern Ireland Environment Link for the 6th December 2021 Climate Emergency Committee meeting briefing presentation on the GGS that outlines the 10 strands of the GGS
- **PCAN - PCAN (Place-based Climate Action Network)** is a Rural Resilience Project that aims to raise awareness amongst farmers and the wider agri-sector, of climate risks and opportunities for farm businesses in Northern Ireland, and practical approaches to adapt and prepare. Feedback from regional Workshops with farmers is shared with agri-policy makers, and the research findings of the project are helping to identify information gaps in this area for the sector
- **Urban Parks** - To Co-create a vision and action plan for Northern Irelands public Urban Green Spaces, To bring together hundreds of experts, leaders and enthusiasts from Local Authorities, VCSEs, Health Sector, Private Sector, Investors, Academics and members of the public.
- **CRESI Project** - The Covid Recovery Employment and Skills Initiative (CRESI) project is a 3-year funded post for a Historic Environment Projects and Policy Officer, created to help support the sustainability of heritage organisations and assist the sector in recovery from the impacts of the pandemic. Funded by the Department for Communities and delivered by the National Lottery Heritage Fund
- **HLCF Dormant Accounts** - Grant to cover 18 months Operations Manager post to build resilience into organisation
- **HEF Revival** is a contract from the Department for Communities Support to develop a new heritage sector website including the existing 'Heritage Delivers' microsite, requirements associated with the Archaeology 2030 project, and the functionality to add further information.

Northern Ireland Environment Link Ltd
Notes forming part of the Financial Statements for the year ended 31st March 2023 (cont'd)

.2 Description of funds (cont'd)

UNRESTRICTED FUNDS:

- **Community Relations Council** - Funding to employ a consultant or researcher to review the nature of engagement of ethnic minorities in environmental issues, projects, and activities, such as volunteering and campaigning with a view to identifying how to increase and extend that engagement in minority ethnic and new communities in NI. This resulted in the publication of the "Change Starts With Us" report which was formally launched in June 2023
- **NI Housing Executive** - Climate NI team working with NIHE to develop their first Climate Adaptation plan and to deliver accredited Climate Change training for staff
- **Public Body Reporting** - Supporting the Development of Public Body Reporting on Climate Change, which is required by s42 of the Climate Change Act (Northern Ireland) 2022.
- **Education** - To develop a long term strategy for environmental education in Northern Ireland
- **Health** - Funding towards staff recruitment to deliver an Environment and Health project and in particular, design of Social Prescribing Tools & Greenspace Mapping for NI
- **Economics** - To Assist in NIEL's programmes around Environment & Economy and in particular, to provide a secretariat duties to NIEL's Natural Capital Forum Group, including assistance in the production of a major Natural Capital in NI report
- **CCC** - Stephen Jones has been on secondment with the UK Climate Change Committee (Government's independent advisor on climate change) for nearly a year, ending at the 31 October 2023. He has been working on the first ever set of adaptation reports for every region of the UK, as well as helping to design elements of the Fourth UK Climate Change Risk Assessment.
- **Heritage for Health** - a new, innovative and regional model combining mental health recovery with natural heritage recovery. It is designed to bring direct benefits to health service users whose mental health has been adversely affected during the pandemic; and at the same time, to involve more people in accessing our natural heritage sites and activities.
- **NIPAN** - Project costs for a Protected Areas Network in Northern Ireland to progress conservation & restoration of landscapes and seascapes

RESTRICTED FUNDS

- **TalX Fund** is a contract for delivery from the Environmental Protection Agency in the Republic of Ireland
- **NIOGN Lottery fund** is a contract from the Northern Ireland Open Government Network Community Interest Company (NIOGN) for servicing and delivery of the NIOGN Lottery Project.
- **The Arts Project** closed in 2007. This was the reserve balance at the date of closure.

13 Analysis of charity net assets between funds

	Unrestricted funds £	Restricted funds £	Totals 2023 £
Fixed Assets	-	-	0
Current Assets	486,056	-	486,056
Current liabilities	(19,227)	(5,097)	(24,324)
	466,829	(5,097)	461,732

14 Income and expenditure summary

	2023 £	2022 £
Gross income	894,718	625,895
Resources expended		
Direct charitable expenditure	806,138	595,980
Other expenditure	4,206	3,962
Net incoming / (outgoing) resources	84,374	25,953
Surplus / (deficit) for the year	84,374	25,953

Northern Ireland Environment Link Ltd
Notes forming part of the Financial Statements for the year ended 31st March 2023 (cont'd)

15 Reconciliation of changes in resources to net cash inflow / (outflow) from operating activities

	2023 £	2022 £
Net incoming resources	84,374	25,953
Adjust for investment income	(681)	(660)
(Increase) / decrease in receivables	(92,124)	(46,371)
(Decrease) in payables	(4,745)	(4,667)
Net cash (outflow) / inflow from operating activities	(13,176)	(25,745)

16 Returns on investment and servicing of finance

	2023 £	2022 £
UK bank interest received	681	660

17 Transfers between funds

- The amount of £4,937 was transferred from the TalX Fund to the general fund
 - The amount of £2,388 was transferred from the NIOGN Lottery Fund to the general fund
- Both of these transfers represent admin fees and/or contribution to general overheads from those restricted projects .

18 Related party transactions

There were no significant related party transactions identified in the financial year.
 Many of the members of the Board of Directors (who are also the Trustees of the charity) represent member organisations of the charity and as such the charity receives income from these by way of subscriptions. No member of the Board of Directors, nor any member of the charity connected to any member of the Board of Directors received payments for services rendered to the charity.

19 Disclosure of relevant circumstances

In common with many other charities of our size and nature we use our auditors to:

- i. Prepare and submit returns to the tax authorities; *and*
- ii. Assist with the preparation of the financial statements; *and*
- iii. Prepare and submit payroll calculations to HM Revenue & Customs.

During the year our auditors also assisted the Board in relation to various ad-hoc consultancies.