

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 2024

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

Declan Allison. *Friends of the Earth*..... *Appointed 15th March 2023*

Paul Armstrong. *Woodland Trust*

William Deane. *Action Renewables*

Ian Humphreys. *Independent*

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

Dawn Miskelly. *Ulster Wildlife*

Victoria Magreehan. *National Trust*..... *Appointed 30th November 2023*

Lizzy Pinkerton. *Belfast Hills Partnership*

Darren Rice. *Newry, Mourne & Down District Council*

Diane Ruddock. *National Trust*..... *Resigned 30th November 2023*

Company Secretary

Craig McGuicken..... *Resigned as CEO 3rd February 2023, replaced as Company Secretary 30th November 2023*

Max Bryant..... *Appointed as CEO 17th July 2023, appointed as Company Secretary 30th November 2023*

Company Number

NI034988

Charity Registration

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

Registered Office

to 30th April 2024

89 Loopland Drive
Belfast
BT6 9DW

from 1st May 2024

22-24 Lombard Street
Belfast
BT1 1RD

Auditors

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

Business Address

to 30th April 2024

89 Loopland Drive
Belfast
BT6 9DW

from 1st May 2024

22-24 Lombard Street
Belfast
BT1 1RD

Northern Ireland Environment Link

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Northern Ireland Environment Link

Director / Trustees' Report for the year ended 31st March 2024

The Board of Directors/Trustees submits its report together with the audited financial statements of the company for the year ended 31st March 2024.

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.

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 £818,774 (2023: £894,718) of which £228,728 (2023: £156,065) is the core grant from the Department of Agriculture, Environment and Rural Affairs (DAERA). Total resources expended of £730,366 (2023: £810,309) resulted in a net surplus for the year of £88,408 (2023: £84,409). There is a balance of £10 (2023: negative £5,997) on restricted funds at the year end and the balance on unrestricted funds at the year-end was £546,705 (2023: £464,304) 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 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 £360,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £280,000 and £460,000. 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 5th December 2024 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 2024 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 2024 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

5th December 2024

Northern Ireland Environment Link

Statement of Financial Activities (incorporating Income and Expenditure Account) for the year ended 31st March 2024

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
Income					
<i>from donations and legacies</i>					
• Donations	3	2,314	-	2,314	-
• Subscriptions	3	5,885	-	5,885	5,165
• Grants	3	746,923	-	746,923	724,452
<i>from charitable activities</i>					
• Event and project income	3	35,864	-	35,864	42,470
• Members servicing and accommodation	3	1,817	-	1,817	1,799
<i>from other activities</i>					
• Sundry income	3	24,652	-	24,652	120,151
• Other servicing and accommodation	3	-	-	0	-
<i>from investments</i>					
• Investment income	3	750	-	750	681
Total income		818,205	0	818,205	894,718
Expenditure					
<i>on raising funds</i>					
• Advertising / PR costs	4	6,077	-	6,077	-
<i>on charitable activities</i>					
• Employee costs	4	554,845	-	554,845	591,601
• Premises costs	4	61,561	-	61,561	22,874
• Travel & training costs	4	10,088	922	11,010	10,123
• General administration costs	4	18,951	-	18,951	16,707
• Programme / event costs	4	86,679	236	86,915	164,823
<i>on other items</i>					
• Legal and professional fees	4	4,300	-	4,300	4,171
• Other expenses	4	12,742	-	12,742	10
• Depreciation of assets	4	-	-	0	-
Total expenditure		755,243	1,158	756,401	810,309
Net income / (deficit) for the year	5	62,962	(1,158)	61,804	84,409
<i>Transfers</i>					
• Gross transfers between funds	17	(7,165)	7,165	0	-
Net movement in funds for the year		55,797	6,007	61,804	84,409
<i>Reconciliation of funds</i>					
• Fund balances b/fwd at 1st April		464,304	(5,997)	458,307	373,898
Fund balances c/fwd at 31st March		520,101	10	520,111	458,307

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 2024

	Notes	2024 £	2023 £
Non Current Assets			
• Tangible assets	8	-	-
Current Assets			
• Receivables	9	193,328	284,925
• Cash and cash equivalents		390,261	201,131
		583,589	486,056
Payables: amounts falling due within one year	10	(63,478)	(27,749)
Net assets		520,111	458,307
Accumulated funds			
<i>Unrestricted income funds:</i>			
• General funds	12	520,101	464,304
• Other funds	12	-	-
		520,101	464,304
<i>Restricted income funds:</i>			
• HLF Catalyst	12	-	-
• Open Government Network Pioneer Fund	12	-	-
• Interreg Fund	12	-	-
• TalX Fund	12	-	(6,007)
• NIOGN Lottery Fund	12	-	-
• Other projects	12	10	10
Total funds		520,111	458,307

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 5th December 2024 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 2024

	Notes	2024 £	2023 £
Operating activities			
• Net inflow / (outflow) from operating activities	15	188,380	(13,176)
Investing activities			
• Returns on investment	16	750	681
• Capital expenditure		-	-
Increase / (decrease) in cash for the year		189,130	(12,495)
Reconciliation of net cash flow to movement in net cash balances			
• Increase / (decrease) in cash for the year		189,130	(12,495)
• Net cash and cash equivalents at 1st April 2023		201,131	213,626
Net cash and cash equivalents at 31st March 2024		390,261	201,131

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 2024

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 2024 (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 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 £360,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £280,000 and £460,000. 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 Loopland 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.

2.2 Charitable status

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 2024 (cont'd)

3

Income

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
<i>from donations and legacies:</i>				
• Donations:				
• Members subscriptions / ESDF subscriptions	5,885	-	5,885	5,165
• Nourish NI	2,000	-	2,000	-
• Other donations received	314	-	314	-
• Grants received:				
• DAERA - core grant aid	228,728	-	228,728	156,065
• DAERA - CNI Mitigation project	121,927	-	121,927	52,000
• DAERA - Public Body Reporting	-	-	0	112,439
• DAERA - D41 Health Project	-	-	0	25,000
• DAERA - D41 Economics funding	-	-	0	20,000
• DfC - HEF Revival Stream	13,838	-	13,838	-
• Esmee Fairbairn Trust - Core	70,000	-	70,000	98,000
• Esmee Fairbairn Trust - NIPAN	55,648	-	55,648	16,694
• Food Foundation - Nourish NI	5,122	-	5,122	-
• PCAN flexible fund	17,050	-	17,050	17,050
• National Heritage - Urban Parks	106,019	-	106,019	76,281
• National Heritage - CRESI	-	-	0	49,827
• HCLF - dormant accounts	12,834	-	12,834	60,167
• KNIB - Education Earth Hub Project	18,368	-	18,368	17,500
• Action Renewables - NIPAN	10,000	-	10,000	10,000
• Sustain Alliance - Nourish NI	9,971	-	9,971	-
• University College Cork - TalX	-	-	0	13,429
• NI Housing Executive - CNI Adptation	9,648	-	9,648	-
• Healthy Living Centre Alliance - Heritage for Health	30,144	-	30,144	-
• Innovate UK	8,406	-	8,406	-
• London School of Economics - PCAN2	7,722	-	7,722	-
<i>from charitable activities:</i>				
• Member servicing	1,817	-	1,817	1,799
• Belfast Food Network	-	-	0	34,949
• Cardiff University	-	-	0	667
• Community Relations Council	-	-	0	5,000
• Other charitable income	-	-	0	1,854
<i>from other activities:</i>				
• Joint links	-	-	0	-
• Sundry income (incl. reimbursement of various outlays)	-	-	0	1,433
• Climate NI contract income	57,363	-	57,363	94,945
• NIOGN Lottery	-	-	0	23,773
• Other	2,436	-	2,436	-
• Staff secondment	22,215	-	22,215	-
<i>from investments:</i>				
• UK bank interest received	750	-	750	681
	818,205	0	818,205	894,718

Northern Ireland Environment Link
Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

4

Expenditure

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
on raising funds:				
• Fund-raising expenses	-	-	0	-
• Promotional literature & advertising	6,077	-	6,077	-
on charitable activities:				
Employee costs:				
• Wages and salaries	510,140	-	510,140	537,117
• Temporary staff / recruitment	9,000	-	9,000	20,865
• Employer pension contributions	35,705	-	35,705	33,618
Premises and insurance costs				
• Rent	22,601	-	22,601	17,203
• Water charges	345	-	345	433
• Lighting and heating	3,548	-	3,548	1,899
• Cleaning and waste disposal	261	-	261	715
• Repairs, maintenance and new premises costs	33,375	-	33,375	869
• Insurance	1,431	-	1,431	1,755
Travel & training costs:				
• Staff travel	10,088	922	11,010	9,698
• Staff training	-	-	0	425
General administration costs:				
• Printing, postage and stationery	1,773	-	1,773	1,038
• Telephone	755	-	755	1,774
• IT and website	15,602	-	15,602	12,710
• Photocopier rental	413	-	413	745
• Bank charges	409	-	409	441
Programme costs:				
• Meeting expenses	3,447	-	3,447	1,425
• Event costs	8,756	236	8,992	14,000
• Project costs	21,487	-	21,487	5,119
• Grants payable	-	-	0	-
• Project professional fees	52,988	-	52,988	144,279
on other items:				
Legal and professional fees:				
• Audit fees	2,675	-	2,675	2,675
• Accountancy and payroll preparation fees	1,625	-	1,625	1,445
• Other governance costs	-	-	0	51
Other expenses:				
• Subscriptions paid	6,552	-	6,552	-
• Bad debt write offs	5,990	-	5,990	-
• Sundry expenses	200	-	200	10
Depreciation of assets:				
• On fixtures and fittings	-	-	0	-
	755,243	1,158	756,401	810,309

Northern Ireland Environment Link Ltd
Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

5 Net incoming resources

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
<i>Net incoming resources are stated after charging:</i>				
Diamond & Skillen - payroll preparation	875	-	875	695
Diamond & Skillen - accounts preparation	750	-	750	750
Diamond & Skillen - audit fees	2,675	-	2,675	2,675
Depreciation of fixed assets	-	-	0	-
	4,300	0	4,300	4,120

6 Employee costs

6.1 Salaries and Pensions

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
Wages and salaries	465,312	-	465,312	488,516
Employer's National Insurance	44,828	-	44,828	49,601
Pension contributions	35,705	-	35,705	33,618
Travel & training costs	10,088	922	11,010	10,123
	555,933	922	556,855	581,858

The average number of persons, including part-time staff, employed on UK contracts was 16 (2023: 13)

No trustee or director received any remuneration from the charity in the year (2023: none)

No employee was paid more than £60,000 in the year (2023: 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 2023/24, paid to the directors of the charity were £nil (2023: £nil).

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 £35,705 (2023: £33,618)

8 Property, plant and equipment

	Office Equipment £	Fixtures & fittings £	Totals £
<i>Cost:</i>			
At 1 April 2023	-	15,007	15,007
Additions	-	-	0
	0	15,007	15,007
<i>Accumulated depreciation:</i>			
At 1 April 2023	-	15,007	15,007
Charge for year	-	-	0
	0	15,007	15,007
<i>Net book value:</i>			
At 31st March 2024	0	0	0
At 31st March 2023	0	0	0

Northern Ireland Environment Link Ltd
Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

9 Receivables

	Totals 2024 £	Totals 2023 £
Income due:		
Debtors control	85,803	29,161
DAERA - Core grant due	78,520	31,894
DAERA - additional grants due	-	92,822
TalX funding due	-	13,429
Climate NI funding due	-	23,312
Nourish NI funding due	600	3,429
Climate Action Mitigation Support funding due	-	12,500
Urban Green Space funding due	8,200	41,067
HCLF - Dormant Accounts funding due	-	12,833
Community Relations Council funding due	-	2,500
KNIB Education Earth Hub Project funding due	9,872	17,500
Heritage for Health funding due	-	1,602
Innovate UK due	2,611	-
London School of Economics - PCAN2	7,722	-
Prepayments and other debtors:		
HMRC VAT refund due	-	2,876
Sundry	-	-
	193,328	284,925

10 Payables: amounts falling due within one year

	Totals 2024 £	Totals 2023 £
Accruals and other creditors:		
Creditors control	10,333	19,156
Accrued expenses	19,147	3,425
Company Credit card	2,996	-
Sundry creditors	112	112
Accrued pension contributions	6,219	-
HM Revenue & Customs - PAYE	10,056	5,056
HM Revenue & Customs - VAT	14,615	-
	63,478	27,749

11 Financial Commitments

Unrestricted funds

At 31st March 2024 the company has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2023: £nil).

On 1st May 2024 the organisation moved into new premises at Lombard Street in Belfast. The new lease is for 5 years, with rent at £11,270 per annum.

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 2024 (cont'd)

12 Statement of Funds

12.1 Movement on general/designated and restricted funds

	At 1 Apr 2023	Income	Expenditure	Investment Gains	Transfers	At 31 Mar 2024
	£	£	£	£	£	£
General reserve	361,654	307,371	(361,694)	750	(37,529)	270,552
Designated funds						
<i>(unrestricted)</i>						
Climate NI	(13,620)	35,863	(46,443)	-	24,200	0
Training	-	2,060	-	-	(2,060)	0
Nourish NI	6,232	16,843	(42,493)	-	-	(19,418)
CNI Mitigation Project	40,963	21,500	(31,647)	-	-	30,816
PCAN	1,440	17,050	(18,637)	-	147	0
Urban Parks	(14,540)	106,019	(63,289)	-	-	28,190
CRESI Project	29,406	-	(29,758)	-	-	(352)
HLCF Dormant Accounts	41,659	12,834	(23,217)	-	-	31,276
HEF Revival	(11,437)	13,838	(1,240)	-	-	1,161
Community Relations Council	-	-	-	-	-	0
NI Housing Executive	(2,000)	9,648	(3,834)	-	-	3,814
Public Body Reporting	-	-	(25)	-	25	0
Education	-	-	-	-	-	0
Health	-	-	(10,714)	-	10,714	0
Economics	4,228	-	(3,420)	-	(808)	0
CCC	(5,889)	22,215	(14,472)	-	(1,854)	0
Heritage for Health	71	30,144	(22,511)	-	-	7,704
NIPAN	26,137	65,648	(11,820)	-	-	79,965
CNI Adpatation & Mitigation	-	121,927	(56,833)	-	-	65,094
Innovate UK	-	8,406	(2,400)	-	-	6,006
PCAN2	-	7,722	(2,300)	-	-	5,422
Earth Hub	-	18,367	(8,496)	-	-	9,871
Other	-	-	-	-	-	0
Total unrestricted	464,304	817,455	(755,243)	750	(7,165)	520,101
Restricted funds						
<i>(restricted)</i>						
TalX Fund	(6,007)	-	(1,158)	-	7,165	0
Arts project	10	-	-	-	-	10
Total restricted	(5,997)	0	(1,158)	0	7,165	10
Total funds	458,307	817,455	(756,401)	750	0	520,111

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 finished in August 2023 and a new 5-year CNI contract commenced (see below)
- **Training fund** is a fund designated to received funds generated by NIEL providing training on environmental issues
- **Nourish NI (previously 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. This contract finished in August 2023 and a new 5-year CNI contract commenced (see below)
- **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)

12.2 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
- **CNI Adpatation and Mitigation** - this is a contract for servicing and project delivery from DAERA (Climate NI) for 5 years. It supercedes the Climate NI and CNI Mitigation projects (above) which closed August 2023
- **Innovate UK** - The Climate NI Team successfully applied for funding as a partner of Derry City and Strabane District Council's bid to the Innovate UK Fast Followers Programme. This project's aim is to realise the ambition of a net zero climate resilient City & District by 2045 through transformational systems including SMART climate action plans underpinned by place-based insights, collaboration and capacity building. The Climate NI Team will support this project through a number of work packages including supporting the development of an organisational Climate Mitigation Action Plan
- **PCAN2** - This is a follow-on programme to PCAN (see above). 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
- **The Earth Hub** (Environmental Action for Resilience, Transformation and Health) is a new and dedicated online platform which will enable more collaborative working and connectedness between organisations delivering and seeking to deliver environmental action. At the end of the project the environmental sector will be more resilient and prepared for the future through the reduction in duplication, creation of new resources, training and skills development and increased collaboration across the sector.

RESTRICTED FUNDS

- **TaIX Fund** is a contract for delivery from the Environmental Protection Agency in the Republic of Ireland
- **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 2024 £
Fixed Assets	-	-	0
Current Assets	583,579	10	583,589
Current liabilities	(63,478)	-	(63,478)
	520,101	10	520,111

14 Income and expenditure summary

	2024 £	2023 £
Gross income	818,205	894,718
Resources expended		
Direct charitable expenditure	739,359	806,128
Other expenditure	17,042	4,181
Net incoming / (outgoing) resources	61,804	84,409
Surplus / (deficit) for the year	61,804	84,409

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

	2024 £	2023 £
Net incoming resources	61,804	84,374
Adjust for investment income	(750)	(681)
Decrease / (increase) in receivables	91,597	(92,124)
Increase / (decrease) in payables	35,729	(4,745)
Net cash inflow / (outflow) from operating activities	188,380	(13,176)

16 Returns on investment and servicing of finance

	2024 £	2023 £
UK bank interest received	750	681

17 Transfers

17.1 Transfers between unrestricted and restricted funds

- The amount of £7,165 was transferred from the general fund to the TalX Fund to close that fund. This represents the organisation's contribution to the costs of that project over its lifetime.

17.2 Transfers between unrestricted and designated funds

- The organisation chooses to account for its projects using designated funds. As such, there are a number of transfers made into and out of designated funds to represent the allocation of funds, or the organisation's contribution to the funds, or the reallocation of a surplus in the designated fund as "general" (often on the conclusion of the project). None of these transfers require separate disclosure under the Charities SORP FRS102 as these are seen as internal matters.

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:

- Prepare and submit returns to the tax authorities; *and*
- Assist with the preparation of the financial statements; *and*
- 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.