

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 2025**

## Northern Ireland Environment Link

### Company Information

#### Executive / Board of Directors / Trustees

##### CURRENT

##### CHAIR

Danielle McCormick. . . . . *Appointed 1st March 2025*

##### VICE CHAIR

Joanne Sherwood. . . . . *RSPB*

##### TREASURER

Paul Reginald Gibbons. . . . . *Appointed 20th February 2025*

##### BOARD

Declan Allison. . . . . *Friends of the Earth*

Paul Armstrong. . . . . *The Woodland Trust*

Ian Humphreys. . . . . *Independent*

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

Victoria Magreehan. . . . . *National Trust*

Lana Moore. . . . . *Action Renewables*. . . . . *Appointed 14th April 2025*

Peter McEvoy. . . . . *Ulster Wildlife*. . . . . *Appointed 5th December 2024*

Lizzy Pinkerton. . . . . *Belfast Hills Partnership*

Eric Randall. . . . . *Keep Northern Ireland Beautiful*. . . . . *Appointed 5th December 2024*

Darren Rice. . . . . *Mourne Gullion Strangford*

Joshua Watts. . . . . *Innovate Social*. . . . . *Appointed 5th December 2024*

#### DIRECTORS WHO SERVED BUT RESIGNED DURING THE ACCOUNTING YEAR

Stephen Aston. . . . . *Resigned 27th February 2025*

William Deane. . . . . *Action Renewables*. . . . . *Resigned 27th February 2025*

Dawn Miskelly. . . . . *Ulster Wildlife*. . . . . *Resigned 5th December 2024*

Murray Watt. . . . . *Supporting Communities NI*. . . . . *Resigned 5th December 2024*

**Company Secretary** Max Bryant

**Company Number** NI034988

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

**Registered Office**

<i>to 30th April 2024</i>	<i>from 1st May 2024</i>
89 Loopland Drive	22-24 Lombard Street
Belfast	Belfast
BT6 9DW	BT1 1RD

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

**Business Address**

<i>to 30th April 2024</i>	<i>from 1st May 2024</i>
89 Loopland Drive	22-24 Lombard Street
Belfast	Belfast
BT6 9DW	BT1 1RD

## Northern Ireland Environment Link

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## Northern Ireland Environment Link

### Director / Trustees' Report for the year ended 31st March 2025

The Board of Directors/Trustees submits its report together with the audited financial statements of the company for the year ended 31<sup>st</sup> March 2025.

#### 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. The Articles were first revised on 17th September 2014 and the current version was adopted at the Annual General Meeting on 5th December 2024. 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 £882,134 (2024: £818,205) of which £234,013 (2024: £228,728) is the core grant from the Department of Agriculture, Environment and Rural Affairs (DAERA). Total resources expended of £838,299 (2024: £756,401) resulted in a net surplus for the year of £43,835 (2024: £61,804). There is a balance of £10 (2024: £10) on restricted funds at the year end and the balance on unrestricted funds at the year-end was £563,936 (2024: £520,101) 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 £366,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £191,500 and £466,000. The current level of reserves is therefore above the upper target level of the reserves policy. A review of the current reserves policy and spending will be undertaken following the implementation of our revised strategy.

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 4th December 2025 and signed on its behalf by:



**Danielle McCormick**

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 2025 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 2025 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](http://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

4th December 2025

## Northern Ireland Environment Link

### Statement of Financial Activities (incorporating Income and Expenditure Account) for the year ended 31st March 2025

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
<b>Income</b>					
<i>from donations and legacies</i>					
• Donations	3	1,801	-	<b>1,801</b>	2,314
• Subscriptions	3	7,660	-	<b>7,660</b>	5,885
• Grants	3	625,655	-	<b>625,655</b>	725,425
<i>from charitable activities</i>					
• Event and project income	3	195,083	-	<b>195,083</b>	57,363
• Other charitable income	3	42,888	-	<b>42,888</b>	1,817
<i>from other activities</i>					
• Sundry income	3	8,151	-	<b>8,151</b>	2,436
• Other servicing and accommodation	3	-	-	<b>0</b>	22,215
<i>from investments</i>					
• Investment income	3	896	-	<b>896</b>	750
<b>Total income</b>		<b>882,134</b>	<b>0</b>	<b>882,134</b>	<b>818,205</b>
<b>Expenditure</b>					
<i>on raising funds</i>					
• Advertising / PR costs	4	9,504	-	<b>9,504</b>	6,077
<i>on charitable activities</i>					
• Employee costs	4	689,713	-	<b>689,713</b>	554,845
• Premises costs	4	24,966	-	<b>24,966</b>	61,561
• Travel & training costs	4	12,449	-	<b>12,449</b>	11,010
• General administration costs	4	17,871	-	<b>17,871</b>	18,952
• Programme / event costs	4	72,631	-	<b>72,631</b>	86,914
<i>on other items</i>					
• Legal and professional fees	4	5,035	-	<b>5,035</b>	4,300
• Other expenses	4	6,130	-	<b>6,130</b>	12,742
• Depreciation of assets	4	-	-	<b>0</b>	-
<b>Total expenditure</b>		<b>838,299</b>	<b>0</b>	<b>838,299</b>	<b>756,401</b>
<b>Net income / (deficit) for the year</b>	5	43,835	0	<b>43,835</b>	61,804
<i>Transfers</i>					
• Gross transfers between funds	17	-	-	<b>0</b>	-
<b>Net movement in funds for the year</b>		43,835	0	<b>43,835</b>	61,804
<i>Reconciliation of funds</i>					
• Fund balances b/fwd at 1st April		520,101	10	<b>520,111</b>	458,307
<b>Fund balances c/fwd at 31st March</b>		<b>563,936</b>	<b>10</b>	<b>563,946</b>	<b>520,111</b>

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 2025

	Notes	2025 £	2024 £
<b>Non Current Assets</b>			
• Tangible assets	8	833	-
<b>Current Assets</b>			
• Receivables	9	116,931	193,328
• Cash and cash equivalents		495,026	390,261
		<b>612,790</b>	<b>583,589</b>
<b>Payables: amounts falling due within one year</b>	10	<b>(48,844)</b>	<b>(63,478)</b>
<b>Net assets</b>		<b>563,946</b>	<b>520,111</b>
<b>Accumulated funds</b>			
<i>Unrestricted income funds:</i>			
• General funds	12	563,936	520,101
• Other funds	12	-	-
		<b>563,936</b>	<b>520,101</b>
<i>Restricted income funds:</i>			
• HLF Catalyst	12	-	-
• Open Government Network Pioneer Fund	12	-	-
• Interreg Fund	12	-	-
• TalX Fund	12	-	-
• NIOGN Lottery Fund	12	-	-
• Other projects	12	10	10
<b>Total funds</b>		<b>563,946</b>	<b>520,111</b>

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 4th December 2025 and signed on their behalf by:



**Danielle McCormick**  
Chair of Director/Trustees



**Paul Gibbons**  
Director/Trustee, Hon Treasurer

Northern Ireland Environment Link

Statement of Cash Flows for the year ended 31st March 2025

	Notes	2025 £	2024 £
<b>Operating activities</b>			
• Net inflow / (outflow) from operating activities	15	104,702	188,380
<b>Investing activities</b>			
• Returns on investment	16	896	750
• Capital expenditure		(833)	-
<b>Increase / (decrease) in cash for the year</b>		<b>104,765</b>	<b>189,130</b>
<b>Reconciliation of net cash flow to movement in net cash balances</b>			
• Increase / (decrease) in cash for the year		104,765	189,130
• Net cash and cash equivalents at 1st April 2024		390,261	201,131
<b>Net cash and cash equivalents at 31st March 2025</b>		<b>495,026</b>	<b>390,261</b>

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 2025**

**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 2025 (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 fund only) of £366,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £191,500 and £466,000. The current level of reserves is therefore above the upper target level of the reserves policy. A review of the current reserves policy and spending will be undertaken following the implementation of our revised strategy.

**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 22/24 Lombard Street, Belfast, BT1 1RD. 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 2025 (cont'd)**

3

**Income**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
<i>from donations and legacies:</i>				
• Donations - £1,801 (2024: £2,314):				
• Nourish NI	1,500	-	1,500	2,000
• Landscapes NI	200	-	200	-
• Other donations received	101	-	101	314
• <b>Subscriptions - £7,660 (2024: £5,885):</b>				
• Members subscriptions / ESDF subscriptions	7,660	-	7,660	5,885
• <b>Grants received - £625,655 (2024: £725,425):</b>				
• DAERA - core grant aid	234,013	-	234,013	228,728
• DAERA - CNI Mitigation project	-	-	0	121,927
• DfC - HEF Revival Stream	-	-	0	13,838
• Esmee Fairbairn Trust - Core	70,000	-	70,000	70,000
• Esmee Fairbairn Trust - NIPAN	-	-	0	55,648
• Nourish NI	30,000	-	30,000	5,122
• PCAN flexible fund	-	-	0	17,050
• National Heritage - Urban Parks	-	-	0	106,019
• CRESI project	39,861	-	39,861	-
• HCLF - dormant accounts	-	-	0	12,834
• KNIB - Education Earth Hub Project	-	-	0	18,368
• Action Renewables - NIPAN	10,000	-	10,000	10,000
• Sustain Alliance - Nourish NI	-	-	0	9,971
• University College Cork - TalX	3,564	-	3,564	-
• NI Housing Executive	11,664	-	11,664	9,648
• Healthy Living Centre Alliance - Heritage for Health	16,293	-	16,293	30,144
• Esmee Fairbairn Trust - Landscapes NI	55,648	-	55,648	-
• Esmee Fairbairn Trust - Freshwater Taskforce	85,900	-	85,900	-
• MyEarth Project	26,632	-	26,632	-
• D53 NICS training	1,380	-	1,380	-
• D54 Nourish NI	17,200	-	17,200	-
• D55 MACC	17,484	-	17,484	-
• Innovate UK	6,016	-	6,016	8,406
• London School of Economics - PCAN2	-	-	0	7,722
<i>from charitable activities:</i>				
• <b>Events and projects - £195,083 (2024: £57,363)</b>				
• Climate NI contract income	195,083	-	195,083	57,363
• <b>Other - £42,888 (2024: £1,817)</b>				
• Member servicing	-	-	0	1,817
• Nourish NI	20,755	-	20,755	-
• CNI Adaptation	5,616	-	5,616	-
• Landscapes NI	13,407	-	13,407	-
• MyEarth	800	-	800	-
• MACC Leadership Fee	2,310	-	2,310	-
<i>from other activities:</i>				
• Sundry income (incl. reimbursement of various outlays)	3,370	-	3,370	-
• Other	4,781	-	4,781	2,436
• Staff secondment	-	-	0	22,215
<i>from investments:</i>				
• UK bank interest received	896	-	896	750
	882,134	0	882,134	818,205

**Northern Ireland Environment Link**  
**Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)**

4

**Expenditure**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
<b>on raising funds:</b>				
• Fund-raising expenses	-	-	<b>0</b>	-
• Promotional literature & advertising	9,504	-	<b>9,504</b>	6,077
<b>on charitable activities:</b>				
<b>Employee costs:</b>				
• Wages and salaries	650,136	-	<b>650,136</b>	510,140
• Temporary staff / recruitment	-	-	<b>0</b>	9,000
• Employer pension contributions	39,577	-	<b>39,577</b>	35,705
<b>Premises and insurance costs</b>				
• Rent	18,090	-	<b>18,090</b>	22,601
• Water charges	102	-	<b>102</b>	345
• Lighting and heating	2,060	-	<b>2,060</b>	3,548
• Cleaning and waste disposal	2,138	-	<b>2,138</b>	261
• Repairs, maintenance and new premises costs	395	-	<b>395</b>	33,375
• Insurance	2,181	-	<b>2,181</b>	1,431
<b>Travel &amp; training costs:</b>				
• Staff travel	12,449	-	<b>12,449</b>	11,010
• Staff training	-	-	<b>0</b>	-
<b>General administration costs:</b>				
• Printing, postage and stationery	1,816	-	<b>1,816</b>	1,773
• Telephone	1,168	-	<b>1,168</b>	755
• IT and website	14,409	-	<b>14,409</b>	15,602
• Photocopier rental	138	-	<b>138</b>	413
• Bank charges	340	-	<b>340</b>	409
<b>Programme costs:</b>				
• Meeting expenses	7,122	-	<b>7,122</b>	3,447
• Event costs	22,584	-	<b>22,584</b>	8,992
• Project costs	435	-	<b>435</b>	21,487
• Grants payable	-	-	<b>0</b>	-
• Project professional fees	42,490	-	<b>42,490</b>	52,988
<b>on other items:</b>				
<b>Legal and professional fees:</b>				
• Audit fees	3,075	-	<b>3,075</b>	2,675
• Accountancy and payroll preparation fees	1,960	-	<b>1,960</b>	1,625
• Other governance costs	-	-	<b>0</b>	-
<b>Other expenses:</b>				
• Subscriptions paid	6,130	-	<b>6,130</b>	6,552
• Bad debt write offs	-	-	<b>0</b>	5,990
• Sundry expenses	-	-	<b>0</b>	200
<b>Depreciation of assets:</b>				
• On fixtures and fittings	-	-	<b>0</b>	-
	<b>838,299</b>	<b>0</b>	<b>838,299</b>	<b>756,401</b>

**Northern Ireland Environment Link Ltd**  
**Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)**

**5 Net incoming resources**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
<i>Net incoming resources are stated after charging:</i>				
Diamond & Skillen - payroll preparation	925	-	925	875
Diamond & Skillen - accounts preparation	1,035	-	1,035	750
Diamond & Skillen - audit fees	3,075	-	3,075	2,675
Depreciation of fixed assets	-	-	0	-
	5,035	0	5,035	4,300

**6 Employee costs**

**6.1 Salaries and Pensions**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
Wages and salaries	591,511	-	591,511	465,312
Employer's National Insurance	58,625	-	58,625	44,828
Temporary staff	-	-	0	9,000
Pension contributions	39,577	-	39,577	35,705
Travel & training costs	12,449	-	12,449	11,010
	702,162	0	702,162	565,855

*The average number of persons, including part-time staff, employed on UK contracts was 18 (2024: 16)*

*No trustee or director received any remuneration from the charity in the year (2024: none)*

*No employee was paid more than £60,000 in the year (2024: 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 2024/25, paid to the directors of the charity were £nil (2024: £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 £39,577 (2024: £35,705)

**8 Property, plant and equipment**

	Office Equipment £	Fixtures & fittings £	Totals £
<i>Cost:</i>			
At 1 April 2024	-	15,007	15,007
Additions	833	-	833
	833	15,007	15,840
At 31 March 2025	833	15,007	15,840
<i>Accumulated depreciation:</i>			
At 1 April 2024	-	15,007	15,007
Charge for year	-	-	0
	0	15,007	15,007
At 31 March 2025	0	15,007	15,007
<i>Net book value:</i>			
At 31st March 2025	833	0	833
At 31st March 2024	0	0	0

**Northern Ireland Environment Link Ltd**  
**Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)**

**9 Receivables**

	Totals 2025 £	Totals 2024 £
<b>Income due:</b>		
Debtors control	9,395	85,803
Climate Action Mitigation Support funding due	58,525	-
DAERA - Core grant due	-	78,520
Innovate UK due	-	2,611
KNIB Education Earth Hub Project funding due	9,000	9,872
London School of Economics - PCAN2	-	7,722
MACC - Kings College, London	20,256	-
Nourish NI funding due	19,755	600
Urban Green Space funding due	-	8,200
<b>Prepayments and other debtors:</b>		
HMRC VAT refund due	-	-
Sundry	-	-
	<b>116,931</b>	<b>193,328</b>

**10 Payables: amounts falling due within one year**

	Totals 2025 £	Totals 2024 £
<b>Accruals and other creditors:</b>		
Creditors control	13,591	10,333
Accrued expenses	5,035	19,147
Company Credit card	334	2,996
Sundry creditors	-	112
Accrued pension contributions	-	6,219
HM Revenue & Customs - PAYE	21,473	10,056
HM Revenue & Customs - VAT	8,411	14,615
	<b>48,844</b>	<b>63,478</b>

**11 Financial Commitments**

*Unrestricted funds*

At 31st March 2025 the company has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2024: £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 2025 (cont'd)

**12 Statement of Funds**

**12.1 Movement on general/designated and restricted funds**

	At 1 Apr 2024	Income	Expenditure	Investment Gains	Transfers	At 31 Mar 2025
	£	£	£	£	£	£
General reserve	270,552	316,555	(366,103)	896	27,706	249,606
<b>Designated funds</b> <i>(unrestricted)</i>						
Training	-	1,300	-	-	-	1,300
Nourish NI	(19,418)	52,255	(53,840)	-	(3,100)	(24,103)
CNI Mitigation Project	30,816	-	-	-	-	30,816
Urban Parks	28,190	-	(3,360)	-	-	24,830
CRESI Project	(352)	39,861	(31,528)	-	-	7,981
HLCF Dormant Accounts	31,276	-	(28,855)	-	-	2,421
HEF Revival	1,161	-	(51)	-	-	1,110
NI Housing Executive	3,814	17,280	(12,859)	-	-	8,235
Heritage for Health	7,704	16,293	(14,320)	-	(2,778)	6,899
Landscapes NI	79,965	79,255	(77,205)	-	(8,428)	73,587
CNI Adpatation & Mitigation	65,094	195,083	(151,009)	-	(11,000)	98,168
CNI Reserves	-	-	(5,573)	-	-	(5,573)
Innovate UK	6,006	6,016	(9,339)	-	-	2,683
PCAN2	5,422	-	(2,737)	-	-	2,685
Freshwater Taskforce	-	85,900	(6,818)	-	-	79,082
MyEarth	9,871	27,432	(37,659)	-	(2,400)	(2,756)
TalX2	-	3,564	(15,181)	-	-	(11,617)
NICS Training	-	3,450	(106)	-	-	3,344
Good Food For All : NourishNI	-	17,200	(2,117)	-	-	15,083
MACC	-	19,794	(19,639)	-	-	155
Other	-	-	-	-	-	0
<b>Total unrestricted</b>	<b>520,101</b>	<b>881,238</b>	<b>(838,299)</b>	<b>896</b>	<b>0</b>	<b>563,936</b>
<b>Restricted funds</b> <i>(restricted)</i>						
Arts project	10	-	-	-	-	10
<b>Total restricted</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
<b>Total funds</b>	<b>520,111</b>	<b>881,238</b>	<b>(838,299)</b>	<b>896</b>	<b>0</b>	<b>563,946</b>

**12.2 Description of funds**

**UNRESTRICTED FUNDS:**

- **General Reserve** represents the free funds of the charity which are not designated for particular purposes.
- **Training fund** is a fund designated to receive 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)
- **Urban Parks** - To Co-create a vision and action plan for Northern Ireland's 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.
- **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
- **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.

**Northern Ireland Environment Link Ltd**  
**Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)**

**12.2 Description of funds (cont'd)**

**UNRESTRICTED FUNDS:**

- **Landscapes NI (Previously NIPAN)** - Project costs for a Protected Areas Network in Northern Ireland to progress conservation & restoration of landscapes and seascapes
- **CNI Adpation and Mitigation** - this is a contract for servicing and project delivery from DAERA (Climate NI) for 5 years. It supersedes 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
- **MyEarth (previously 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.
- **TalX2 Fund** is a contract for delivery from the Environmental Protection Agency in the Republic of Ireland
- **MACC Fund** - The Maximising UK Adaptation to Climate Change (MACC) hub aims to help all four nations of the UK prepare better for the predicted effects of climate change, addressing current barriers around public awareness, policy, legislation and climate data that might be hindering the UK's ability to adapt. The £5 million hub, funded by the UK Research & Innovation (UKRI) and the Department for Food and Rural Affairs, is led by King's College London

**RESTRICTED FUNDS**

- **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 2025 £
Fixed Assets	833	-	833
Current Assets	611,947	10	611,957
Current liabilities	(48,844)	-	(48,844)
	563,936	10	563,946

**14 Income and expenditure summary**

	2025 £	2024 £
<b>Gross income</b>	<b>882,134</b>	818,205
<b>Resources expended</b>		
Direct charitable expenditure	827,134	739,359
Other expenditure	11,165	17,042
<b>Net incoming / (outgoing) resources</b>	<b>43,835</b>	61,804
<b>Surplus / (deficit) for the year</b>	<b>43,835</b>	84,409

**Northern Ireland Environment Link Ltd**  
**Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)**

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

	2025 £	2024 £
Net incoming resources	43,835	61,804
Adjust for investment income	(896)	(750)
Decrease / (increase) in receivables	76,397	91,597
Increase / (decrease) in payables	(14,634)	35,729
<b>Net cash inflow / (outflow) from operating activities</b>	<b>104,702</b>	<b>188,380</b>

**16 Returns on investment and servicing of finance**

	2025 £	2024 £
UK bank interest received	896	750

**17 Transfers**

**17.1 Transfers between unrestricted and restricted funds**

- There were no transfers between unrestricted funds and restricted funds during the year.

**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.