

Company Registration Number: NI038848
HMRC Charity Registration Number: XR36767
Charity Commission for NI Registration number: NIC102973



(a private company limited by guarantee without a share capital, exempt from using limited)

Financial Statements

for the year ended 31st March 2023

KEEP NORTHERN IRELAND BEAUTIFUL

Company Information

Director / Trustees	Mrs Lesley Bourke..... resigned 19th October 2022 Dr Jim Bradley..... appointed 16th February 2023 Dr Linda Patricia Bradley Dr Susan Janet Christie OBE Mr Stephen John Finlay Ms Anna Manwah Lo MBE Mr Brian Desmond Monroe BSc(Hons), MAcct, FCA Eimear Montague..... appointed 19th October 2022 Robert John Thompson..... appointed 19th October 2022 Dr Tim Walker Aaron Ward..... appointed 19th October 2022
Company Secretary	Ian Humphreys
Company Number	NI038848
Charity Registration Nos.	NIC102973 <i>Charities Commission for Northern Ireland</i> XR36767 <i>HM Revenue & Customs</i>
Registered Office	Bridge House Paulett Avenue Belfast BT5 4HD
Auditors	Diamond & Skillen Sinclair House 89/101 Royal Avenue Belfast BT1 1FE
Business Address	Bridge House Paulett Avenue Belfast BT5 4HD

KEEP NORTHERN IRELAND BEAUTIFUL

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Keep Northern Ireland Beautiful
Director / Trustees' Report for the year ended 31st March 2023

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

REFERENCE AND ADMINISTRATIVE DETAILS

The Company is a private company limited by guarantee without a share capital, exempt from using limited, registration number NI038848, is a registered charity, number XR36767 and is also registered with the Charity Commission for Northern Ireland, number NIC102973. The names of the present Directors/Trustees, and any past Directors/Trustees who served during the year, are given on page 4, together with the names of the charity's external advisors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors/Trustees

The Board of Directors/Trustees is responsible for the overall governance of the Company. Directors/Trustees have the power at any time and from time to time to appoint any person to be a Director/Trustee and the total number of Directors/Trustees may not be less than three but there is no maximum. Any Director/Trustee appointed shall hold office for a term of four years (subject to meeting the requirements of Article 33) and shall then be eligible for re-appointment, also for a term of four years. The Board elects one of its number to act as Chairperson for the term at their first meeting following the Chairperson's appointment.

The Board meets at least four times each year where Directors/Trustees review strategy and operational performance and set annual operating plans and budgets. New Directors/Trustees meet with the Chief Executive who provides them with all the information they need on the work of the Company which is further enhanced at the meetings of the Board thereafter. Directors/Trustees are encouraged to attend appropriate external training events where these will help their role. The Board delegates the exercise of certain tasks in connection with the management and administration of the Company to staff employed by the Company. This is controlled by requiring regular reporting back to the Board so that all decisions can be ratified in due course.

Statement of Directors/Trustees' Responsibilities and Corporate Governance

The company is registered with the Charity Commission for Northern Ireland.

The Directors/Trustees are responsible for their annual report and for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the net movement in funds of the Company for that period. In preparing those financial statements, the Directors/Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; *and*
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors/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 of 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 ensure their effectiveness. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and quarterly by the Board. The systems of internal control are designed to provide reasonable but not absolute assurances against material misstatement or loss. They include:

- A Strategic Plan, Annual Business Plan and Annual Budget approved by the Board;
- Regular consideration by the Board of financial results, variances from budget, non-financial performance indicators and benchmarking reviews;
- Delegation of day to day management authority and appropriate segregation of duties; *and*
- 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

The organisation has in place a well-established system of internal controls that governs its operations. These controls have been designed to provide a reasonable assurance against risk and include:

- A Governance Framework;
- Financial Standing Orders and Regulations;
- A long term Strategic Plan, an Annual Business Plan and an Annual Budget for the year, all of which have been approved by the Board;
- Monthly review of financial results by the CEO including variance from budget and variance from cash flow and quarterly review by the Board of these financial performance indicators;
- In depth appraisal by the Finance Committee of financial performance, risks and growth objectives;
- Detailed objectives are set annually for all aspects of the organisation's activities. Progress against these objectives is monitored monthly by the CEO and quarterly by the Board against agreed targets and benchmarks;
- Risk assessments, carried out before all activities are undertaken, regularly checked by line managers;
- Scaled authority levels and appropriate segregation of duties;
- Continual identification and management of risk; and
- A new policy and procedure is in place to ensure we meet the requirements of the General Data Protection Regulations.

The Board has a rolling programme to review its Governance Documents and has set up an organisational risk register which allows identified risks to be rated according to the severity, likelihood and impact of the risk occurring.

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

The company adopted revised Articles of Association on 21st February 2022. In accordance with the revised Articles of Association the objects for which the Charity is established are to protect, conserve and improve the environment of town and country in Northern Ireland and elsewhere for the benefit of local people, communities, visitors and the public and in particular to educate and inform the public about the preservation, protection and improvement of the environment, and the impact of individuals' own actions on the environment and to promote awareness of the ways in which the environment is at risk and the ways in which such risk can be minimised.

Our mission is: **to inspire and empower people to create more resilient and healthier communities**

Our strategic aim is to achieve this by facilitating action, informing and educating and influencing policy on

- climate breakdown,
- biodiversity loss; and
- pollution and waste

through a combination of campaigns, programmes, surveys, research and a variety of projects, detailed below.

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 Directors/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.

ACHIEVEMENTS AND PERFORMANCE

Keep Northern Ireland Beautiful continues to monitor and review its Board membership to ensure that it is able to effectively deliver its mission. Keep Northern Ireland Beautiful works closely with central and local government on issues impacting on the quality of local neighbourhoods. Liaison with other organisations including An Taisce (in Ireland), Keep Britain Tidy, Keep Scotland Beautiful, Keep Wales Tidy and other global organisations, allows resources and best practice to be shared.

Many areas of work that were seriously impacted by the pandemic, particularly where work on sites or involving volunteers was concerned, has begun to recover. However, the pandemic has changed the nature of how the organisation engages with its staff and the government mandated move to full-time home working has, where appropriate for staff, been retained. Additionally, an experimental four-day working week has been initiated with encouraging feedback from staff and stakeholders.

Environmental Engagement

The annual BIG Spring Clean continued to be seriously impacted in 2022 with volunteer numbers still well down on their pre-pandemic totals.

- Keep Northern Ireland Beautiful delivered the ninth year of the civic pride campaign, Live Here Love Here, through a partnership involving organisations including central government, local government, businesses and other charities. Live Here Love Here included advertising, support for volunteer groups and a small grants programme; significant additional grant strands were secured and administered through Live Here Love Here.
- The Healthy Oceans Healthy Minds programme, supported by the Ocean Conservancy and The Belfast Harbour Commission, moved from virtual to physical this year, providing a varied and geographically spread range of activities;
- Work to reduce litter on our beaches continued to be funded through the Department for Agriculture, Environment and Rural Affairs. It included working with volunteers around our coastline and collecting data on litter types and frequency on 10 beaches including three beaches in close proximity to our fishing harbours. Results remain disappointing with high litter levels;
- Supporting increasing levels of volunteering is building more sustainable and healthier communities through their positive hands-on actions. Beneficiaries enjoy cleaner environments where they live, learn and work. Widening the work we do with people, to include support for a wide array of grant funded projects, carbon literacy training and food gardens, is beginning to build resilience in communities that we believe will be essential in the coming years, given the environmental, social and economic pressures we face.

Environmental Quality

- The Northern Ireland Environmental Quality Forum (NIEQF), established by Keep Northern Ireland Beautiful, brings together Councils and other stakeholders to establish a joined up approach to address local environmental quality issues. The work of the NIEQF again centred on the Enforcement subgroup;
- Increasing levels of enforcement remains important to our work particularly whilst postcode continues to play a large part in the likelihood of incurring a fixed penalty notice;
- Our 2022/23 litter surveys, covering all eleven councils, showed levels of litter had roughly flat-lined with 16% of transects failing the standard, compared to 15% in 2021/22. However, the Local Environmental Audit and Management System (LEAMS) score increased from 66 to 72, meaning average cleanliness has improved. Presence of dog fouling decreased significantly for a second year running, occurring on just 2% of transects in 2022/23, down from 6% in 2021/2022 and from 13% of transects the previous year. Money spent on street cleansing remains at approximately £31m annually;
- The Live Here Love Here Green Business Awards are used to deliver the Translink SPIRIT programme;
- Nine beaches (up from four in 2022) and nine marinas (up from six in 2022) were awarded the prestigious international Blue Flag in 2022, having met the strictest Bathing Water Directive quality standards, educational activities, cleanliness and provision of facilities;
- Nine beaches received Seaside Awards;
- Green Flags for public open spaces were awarded to 93 sites (up from 84 in 2022);
- All the awards ensure our beneficiaries experience high quality, cleaner and greener environments.

Environmental Education

- Keep Northern Ireland Beautiful is Northern Ireland's Full Member of the Foundation for Environmental Education (FEE). The CEO of Keep Northern Ireland Beautiful was elected onto the Board of FEE in 2016 and currently serves as FEE Treasurer;
- Numbers of Eco-Schools achieving the international standard (Green Flag) was 344 in 2022/23 meaning at the end of March 2023 30% of schools held the Green Flag. Global targets now exist for schools to achieve such a standard and this is already reflected in the draft Northern Ireland Environment Strategy. Schools hold a Green Flag for two years before requiring reassessment;
- The FEE Young Reporters for the Environment programme ran for the eleventh year.
- A new programme, 30 Under 30 Climate Changemakers, was piloted with the first cohort of 30 young people selected to participate. By agreement, this is based on the international Environmental Education 30 Under 30 programme operated by the Northern American Association for Environmental Education.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 8 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 £5,251,596 (2022: £3,537,003). Total resources expended of £4,884,906 (2022: £3,482,721) resulted in a net surplus of resources for the year of £366,690 (2022: surplus of £54,282). There was a balance on the Live Here LoveHere restricted fund at the year-end of £40,125 (2022: £nil). The balance on unrestricted funds at the year-end was £779,690 (2022: £453,125) which is free and represents the reserves available to the Director / Trustees to help fulfil current and future plans. Breakdowns of the amounts recorded for incoming resources and resources expended are given in notes 3 and 4 to the accounts.

OUR SUPPORTERS

Without the strong ongoing commitment and support of many organisations it would not be possible to work effectively towards our vision. We want to thank the organisations that funded the charity during 2022/2023 including The Department for Agriculture, Environment and Rural Affairs, all eleven councils, the National Lottery, The UK Community Renewal Fund, Cookstown Textile Recyclers, Danske Bank, Garfield Western Foundation, Northern Ireland Housing Executive, Radius Housing, Translink, Trocaire, Belfast Harbour Commission, Moy Park, The Weatherbys, Foundation for Environmental Education, Apex Housing, and NI Fishery Harbour Authority. We especially thank all the volunteers who freely gave their time once again this year to help keep Northern Ireland beautiful, whether through litter picks, community, sport and school based projects or as one of the expert judges and assessors for the various award programmes.

RESERVES POLICY

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

- It has no endowment funding and is currently dependent for income upon Government Grants from year to year, which are subject to review and experience periodic hiatus;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; and
- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

The Directors/Trustees believe that the level of unrestricted reserves should be the equivalent of between six and preferably 12 months' operating costs calculated and reviewed annually. Reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

The level of total unrestricted reserves stands at £779,690. With operating costs (restricted and unrestricted funds - excluding direct programme costs) currently amounting to approximately £1,700,000 per year, this would mean a target reserve balance of between £850,000 and £1,700,000. The level of reserves held is therefore below (91.75% of) the minimum requirements of the Reserves Policy.

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 for which employees enjoy working 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. A working from home policy was introduced in 2017/18 and was extended in scope at the onset of the pandemic.

FUTURE DEVELOPMENTS

The Company will continue to secure the necessary political support in the Local Council structures and in the Assembly to help deliver relevant aspects of the draft Programme for Government.

We remain focused on business development to broaden the income available to the Company to deliver on its vision and mission. The vision and mission, and accompanying strategy to deliver on them, reflects the increasingly urgent and serious nature of the environmental crises faced by humanity including climate breakdown, the increasing rate of extinction events and environmental pollution.

The DAERA grant will be used particularly to increase our ability and activity to effect behaviour change and where necessary to support enforcement.

On-line tools continue to be developed to meet local needs. We will continue to strengthen our digital and social presence.

Board membership is continuously under review to ensure the necessary range of skills is available to advise the Company.

MEMBERS OF THE BOARD OF DIRECTORS/TRUSTEES

The following held office during the year:

Lesley Bourke, Jim Bradley, Linda Bradley, Susan Christie, Anna Lo, Brian Monroe, Eimear Montague, Robert Thompson, Tim Walker and Aaron Ward.

Eimear Montague joined the Board on 19th October 2022.

John Thompson joined the Board on 19th October 2022.

Aaron Ward joined the Board on 19th October 2022.

Jim Bradley joined the Board on 16th February 2023.

Lesley Bourke resigned on 19th October 2022.

After the year-end date, but before the adoption of the accounts:

Stephen Finlay resigned on 30th August 2023.

The principal officers and professional advisors for 2022/2023 were:

<i>Chair</i>	<i>Vice Chair</i>	<i>Chief Executive</i>	<i>Finance Director</i>	<i>Company Secretary</i>
Susan Christie	Stephen Finlay	Ian Humphreys	Brian Monroe	Ian Humphreys

Principal Bankers:

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Statutory Auditors:

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

By order of the Board 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.

Registered Office:

Bridge House
2 Paulett Avenue
Belfast
BT5 4HD



Ian Humphreys – Secretary
29th November 2023

KEEP NORTHERN IRELAND BEAUTIFUL
Independent Auditors' Report to the trustees of Keep Northern Ireland Beautiful

Opinion

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

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

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2023 and of its income and expenditure for the year then ended; *and*
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; *and*
- 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, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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.

cont'd.../

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 or returns adequate for our audit have not been received from branches not visited by us; *or*
- the financial statements are not in agreement with the accounting records and returns; *or*
- we have not obtained all the information and explanations necessary for the purposes of our audit; *or*
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

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

The trustees have elected for the financial statements to be audited in accordance with the Charities Act (Northern Ireland) 2008 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under that Act.

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 (Revises)", in the circumstances set out in note 18 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.



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

14th December 2023

KEEP NORTHERN IRELAND BEAUTIFUL

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

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
Revenue					
<i>from voluntary income:</i>					
• Donations and Grants	3.1	-	4,634,627	4,634,627	2,961,894
<i>from charitable activities:</i>					
• Business income and Sponsorship	3.2	123,929	9,920	133,849	94,954
<i>from other activities:</i>					
• Other income	3.3	292,269	190,092	482,361	479,787
<i>from investments</i>					
• Investment income	3.4	758	-	758	368
Total revenue		416,956	4,834,639	5,251,595	3,537,003
Expenditure					
<i>on raising funds</i>					
• Promotional costs	4.1	1,637	155,095	156,732	232,760
<i>on charitable activities</i>					
• Employee costs (incl. pension costs)	4.2	73,290	1,198,962	1,272,252	841,333
• Premises costs	4.2	982	18,922	19,904	16,809
• Travel and training costs	4.2	229	57,800	58,029	70,926
• General administration costs	4.2	1,321	59,734	61,055	56,387
• Programme costs	4.2	7,654	3,180,518	3,188,172	2,163,012
<i>on other items</i>					
• Legal and professional fees	4.3	(1,741)	25,820	24,079	11,368
• Other expenses	4.3	1,829	102,853	104,682	90,126
• Depreciation of assets	4.3	-	-	0	-
Total expenditure		85,201	4,799,704	4,884,905	3,482,721
Net income/(expenditure) for the year	5	331,755	34,935	366,690	54,282
<i>Transfers</i>					
• Gross transfers between funds	16	(28,144)	28,144	0	0
Net movement in funds for the year		303,611	63,079	366,690	54,282
<i>Reconciliation of funds</i>					
• Fund balances b/f at 1st April		453,125	-	453,125	398,843
• Fund balances c/f at 31st March		756,736	63,079	819,815	453,125

The statement of financial activities includes all gains and losses recognised in the year.

All revenue and expenditure derives from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

KEEP NORTHERN IRELAND BEAUTIFUL

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

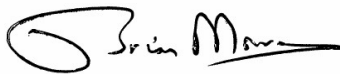
	Notes	2023 £	2022 £
Non Current Assets			
Plant, property and equipment	8	0	0
Current Assets			
• Receivables	9	1,109,139	1,687,880
• Cash at bank and in hand		818,355	1,644,898
		1,927,494	3,332,778
Payables: amounts falling due within one year	10	(1,107,679)	(2,879,653)
Net current assets		819,815	453,125
TOTAL ASSETS LESS CURRENT LIABILITIES		819,815	453,125
Payables: amounts falling due after more than one year		-	-
Net assets		819,815	453,125
The funds of the charity			
<i>Unrestricted income funds:</i>			
• General fund	12	756,736	453,125
<i>Restricted income funds:</i>			
• Central services DAERA Core	12	-	-
• Environmental Education (2022: Eco Schools)	12	-	-
• Live Here Love Here	12	40,125	-
• Waste & Pollution Services	12	22,954	-
Total funds		819,815	453,125

The notes on pages 11 to 19 form part of these financial statements.

The financial statements on pages 8 to 19 were approved by the Board of Director/Trustees on 14th December 2023 and signed on their behalf by:



Susan Christie
Director / Trustee



Brian Monroe
Director / Trustee

KEEP NORTHERN IRELAND BEAUTIFUL

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

	Notes	2023 £	2022 £
Cash flows from operating activities	14	(827,301)	1,107,726
Cash flows from investing activities	3.4	758	368
Capital expenditure		-	-
(Decrease) / increase in cash and cash equivalents in the year		(826,543)	1,108,094
Reconciliation of net cash flow to movement in net funds			
(Decrease) / increase in cash and cash equivalents in the year		(826,543)	1,108,094
Net funds at 1st April 2022		1,644,898	536,804
Net funds at 31st March 2023		818,355	1,644,898

The notes on pages 11 to 19 form part of these financial statements.

KEEP NORTHERN IRELAND BEAUTIFUL
Notes forming part of the Financial Statements for the year ended 31st March 2023

1. Accounting Policies

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

1.1 Basis of preparation

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

Keep Northern Ireland Beautiful meets the definition of a public benefit entity under FRS 102. 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.

1.5 Revenue

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 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.

1.8 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"

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2022 (cont'd)

1. Accounting Policies (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. In the year ended 31st March 2019, the allocation of general expenses (including irrecoverable VAT) to funds was as follows:

Core	13%
Eco-Schools	20%
Services	14%
Live Here Love Here	24%
TPNI / Textiles	12%
Climate Action	13%
Biodiversity	4%

1.10 Non Current Assets

Non Current assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

Fixtures & Fittings	-	Amounts over £3,000
Computers & Equipment	-	Amounts over £3,000

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 receivables 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.

1.11 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

Payables 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. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.14 Pensions

The amount charged to the Statement of Financial Activities represents the contributions payable by the charity during the year.

1.15 Transition to FRS 102

The transition date was 1st April 2015.

There was no requirement to restate any comparative balances in making the transition to FRS 102.

2. Legal status of the charity

The charity is a company limited by guarantee, registered in Northern Ireland no. NI038848. The members of the company are the directors named herein. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The company is registered with HM Revenue & Customs as a charity (ref: XR36767) and is also registered with the Charity Commission for Northern Ireland (ref: NIC102973).

KEEP NORTHERN IRELAND BEAUTIFUL

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

3 REVENUE

3.1 From voluntary income

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
• Donations received	-	6,724	6,724	4,072
• Grants received:				
Core:				
• DAERA - Core	-	161,025	161,025	88,384
• DAERA - Environmental Engagement Index	-	-	0	50,000
• DAERA - Eco Communities	-	44,923	44,923	-
• EEI project	-	10,000	10,000	-
• Garfield Weston Foundation	-	30,000	30,000	10,000
• Radius Growing Wild	-	-	0	4,783
• Services	-	12,172	12,172	33,910
Environment Education / Eco Schools:				
• DAERA - Eco Schools grant aid	-	85,000	85,000	85,000
• DAERA - Re-imaging ESD	-	93,416	93,416	-
• DAERA - Dormant Schools	-	28,744	28,744	-
• DAERA - Climate	-	-	0	6,528
• DAERA - Coastal Schools	-	-	0	6,900
• Mini Litter-less campaign	-	-	0	6,438
• FEE / Wrigley	-	10,854	10,854	15,122
• Danske Bank Biodiversity Garden	-	32,366	32,366	27,802
• Danske Bank Outdoor learning	-	10,000	10,000	-
• Radius	-	42,145	42,145	43,048
• Sundry	-	-	0	-
Environmental Services:				
• DAERA - Cleaner Neighbourhoods grant aid	-	61,386	61,386	61,386
• DAERA - Parks for People	-	35,533	35,533	-
Live Here Love Here:				
• DAERA - Live Here Love Here aid	-	87,500	87,500	182,391
• DAERA - Tackling Marine Litter	-	-	0	225,000
• DAERA - Rural Community Pollinator Scheme	-	-	0	1,640,504
• Jubilee Garden	-	112,000	112,000	-
• DAERA - Schools Pollinator Grant Scheme	-	2,418,246	2,418,246	-
• DAERA - AAS	-	114,718	114,718	-
• DAERA - LHLH awards	-	2,865	2,865	-
• DAERA - Marine	-	273,288	273,288	-
• DAERA - Dormant accounts	-	7,900	7,900	-
Waste and Pollution Solutions:				
• DAERA - Tackling Plastic NI	-	336,500	336,500	-
• DAERA - Tackling Textile Waste Project	-	-	0	196,100
Climate Action:				
• DAERA - Climate Grants	-	200,000	200,000	193,500
Biodiversity:				
• DAERA Pollinator grants - Biodiversity Salary	-	10,674	10,674	10,674
UK Community Renewal Fund:				
• UKCRF Programme	-	406,648	406,648	70,352
	0	4,634,627	4,634,627	2,961,894

KEEP NORTHERN IRELAND BEAUTIFUL

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

3.2 From charitable activities

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
• Moy Park	579	-	579	-
• NI Housing Executive	-	-	0	6,250
• Environmental Education (Eco Schools) - sponsorship	57,869	-	57,869	49,320
• Environmental Services - sponsorship	19,315	-	19,315	-
• Live Here Love Here - sponsorship	38,250	-	38,250	29,000
• Waste & Pollution services	-	9,920	9,920	-
• Climate Action - sponsorship	3,900	-	3,900	-
• Biodiversity - sponsorship	3,641	-	3,641	10,384
• Other	375	-	375	-
	123,929	9,920	133,849	94,954

3.3 From other activities

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
• Eco Schools - Post Support	54,118	22,683	76,801	61,276
• Campaigns - Live Here Love Here	139,000	154,000	293,000	308,000
• Cleaner Neighbourhoods - Borough Surveys	8,150	-	8,150	21,478
• Green Business Programme	20,500	-	20,500	18,950
• Beaches project awards	10,092	-	10,092	8,335
• Blue flag for boats	2,759	-	2,759	2,598
• Seaside Awards	10,092	-	10,092	12,660
• Green Coast Awards	-	-	0	132
• Green Flags for Parks	47,359	-	47,359	46,358
• Training conferences	-	13,409	13,409	-
• Sundry income	200	-	200	-
	292,270	190,092	482,362	479,787

3.4 From investments

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
• UK bank interest received	758	-	758	368
	758	0	758	368

4 EXPENDITURE

4.1 On raising funds

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
• Fund-raising expenses	-	-	0	-
• Promotional advertising	1,100	150,108	151,208	227,555
• Promotional materials	537	4,987	5,524	5,205
	1,637	155,095	156,732	232,760

KEEP NORTHERN IRELAND BEAUTIFUL

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

4.2 On charitable activities

	Unrestricted Funds	Restricted funds	Totals 2023	Totals 2022
	£	£	£	£
on charitable activities:				
Employee costs:				
• Wages and salaries	72,022	1,088,390	1,160,412	757,130
• Staff benefits	396	3,201	3,597	1,596
• Employer pension contributions	872	63,504	64,376	52,938
• Temporary staff	-	4,513	4,513	-
• Recruitment expenses	-	39,354	39,354	29,667
Premises and insurance costs				
• Rent	581	10,898	11,479	11,817
• Cleaning and waste disposal	17	1,102	1,119	202
• Insurance	384	6,922	7,306	4,791
Travel & training costs:				
• Staff travel - within NI	44	21,215	21,259	24,571
• Staff travel - outside NI	108	7,839	7,947	9,697
• Car hire	-	-	0	223
• Subsistence	77	1,383	1,460	1,213
• Staff training	-	16,295	16,295	18,360
• Staff welfare	-	11,069	11,069	16,863
General administration costs:				
• Printing, postage and stationery	188	6,060	6,248	2,030
• Telephone	400	8,046	8,446	3,213
• IT and website	596	44,445	45,041	49,150
• Miscellaneous	138	1,182	1,320	1,994
Programme costs:				
• Meeting expenses	-	5,852	5,852	4,091
• Project materials	493	86,180	86,673	69,439
• Levies	5,107	7,656	12,763	81,396
• Volunteer training (in Projects)	-	5,919	5,919	1,878
• Volunteer expenses	-	5,029	5,029	2,432
• Event costs	369	28,310	28,679	10,245
• Grants payable	-	2,799,731	2,799,731	1,896,309
• Project costs - IT	44	34,713	34,757	52,885
• Project costs - other	1,640	207,128	208,768	117,594
	83,476	4,515,936	4,599,412	3,221,724

4.3 On other items

	Unrestricted Funds	Restricted funds	Totals 2023	Totals 2022
	£	£	£	£
on other items:				
Legal and professional fees:				
• Audit fees	-	3,600	3,600	2,400
• Accountancy and payroll preparation fees	44	2,686	2,730	1,810
• Legal fees	-	245	245	-
• Other professional fees	-1,786	19,290	17,504	7,158
Other expenses:				
• Bank charges	57	773	830	118
• Exchange losses	-	-	0	151
• Subscriptions	-4,057	7,284	3,227	14,174
• Irrecoverable Value Added Tax	5,830	94,795	100,625	75,683
Depreciation of assets:				
• On Fixtures and fittings	-	-	0	-
	88	128,673	128,761	101,494

KEEP NORTHERN IRELAND BEAUTIFUL

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

5 Net incoming resources

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<i>Net incoming resources are stated after charging:</i>				
Depreciation of non current assets	-	-	0	-
Diamond & Skillen - audit fees	-	3,600	3,600	2,400
Diamond & Skillen - other fees	44	2,686	2,730	1,810

6 Employee costs

6.1 Salaries and pensions

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
Wages cost (excl Employer NIC)	66,570	1,002,958	1,069,528	705,594
Employer National Insurance Contributions	5,452	85,432	90,884	51,536
Staff benefits	396	3,201	3,597	1,596
Pension contributions	872	63,504	64,376	52,938
	73,290	1,155,095	1,228,385	811,664

The average number of persons, including part-time staff, employed on UK contracts was 40 (2022: 26)

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

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

6.2 Trustees' expenses

Members of the Board of Directors (who are also the Trustees of the charity) receive no remuneration for their services. The Director / Trustees of the charity are eligible to receive reimbursement of out of pocket expenses incurred whilst representing the charity. The expenses borne by the charity in 2022/23, paid to the director/trustees of the charity were £42.80 (2022: £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 15.

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 £64,376 (2022: £52,938)

8 Non current assets

	Fixtures & fittings £	Computers & Equipment £	Totals 2023 £	Totals 2022 £
<i>Cost:</i>				
At 1 April 2022	2,881	6,160	9,041	9,041
Additions	-	-	0	-
At 31 March 2023	2,881	6,160	9,041	9,041
<i>Accumulated depreciation:</i>				
At 1 April 2022	2,881	6,160	9,041	9,041
Charge for year	-	-	0	-
At 31 March 2023	2,881	6,160	9,041	9,041
<i>Net book value:</i>				
At 31st March 2023	0	0	0	0
At 31st March 2022	0	0	0	0

KEEP NORTHERN IRELAND BEAUTIFUL

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

9 Receivables

	Totals 2023 £	Totals 2022 £
Debtors ledger control account	1,105,924	1,684,665
<i>Income due:</i>		
• Sundry	-	-
<i>Prepayments and Other Debtors:</i>		
• Prepaid expenses	3,215	3,215
• HMRC - Value Added Tax refundable	-	-
	1,109,139	1,687,880

10 Payables: amounts falling due within one year

	Totals 2023 £	Totals 2022 £
Creditors ledger control account	715,315	208,533
<i>Income in advance - grants:</i>		
• Trócaire	-	3,500
• Lisburn & Castlereagh City Council - Live Here Love Here	20,000	20,000
• Antrim & North Down Borough Council - Live Here Love Here	-	21,000
• Energia - The Community Foundation	8,680	-
• Eco Schools support	36,147	32,834
• Other grants in advance	3,500	-
<i>Income in advance - other:</i>		
• Blue Flag / Seaside / Green Flag Awards	50,230	68,553
• Belfast City Council - Eco Schools	-	13,158
• Live Here Love Here funding	21,000	-
• Keep Britain Tidy - Binned Packaging Methodology	3,000	-
• Borough Cleanliness surveys	12,813	20,963
• Other income in advance	2,500	-
• NI Housing Executive - sponsorship	-	15,000
• BKBT Consultation	-	19,000
• UKCRF	-	406,648
• Garfield Weston	-	30,000
• Jubilee Garden - Live Here Love Here	-	213,500
• Pollinators Stage 1 - Live Here Love Here	-	1,000,000
• Pollinators Salary budget - Apr/May 2022	-	39,823
• Lottery - Waste & Pollution Solutions	-	9,920
<i>Accruals and Other Creditors:</i>		
• Accruals	181,813	734,708
• Pension contribution creditor	3,804	13,364
• HMRC - Value Added Tax due	48,829	9,103
• Other creditors	48	46
	1,107,679	2,879,653

11 Financial Commitments

At 31st March 2023 the company has a rolling 6 month agreement with Business in the Community for rent of the offices. The total liability under this agreement is therefore six months' rent. There are no other annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2022: £nil). Keep Northern Ireland Beautiful has entered into a number of long term contracts for the supply of services all of which are cancellable.

KEEP NORTHERN IRELAND BEAUTIFUL

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

12 Analysis of charitable funds

	At 1 Apr 2022	Income	Expenditure	Investment Gains	Transfers	At 31 Mar 2023
	£	£	£	£	£	£
• General fund	453,125	416,198	(85,201)	758	(28,144)	756,736
<i>Total unrestricted</i>	<i>453,125</i>	<i>416,198</i>	<i>(85,201)</i>	<i>758</i>	<i>(28,144)</i>	<i>756,736</i>
• Central Services - DAERA Core	-	261,577	(266,895)	-	5,318	0
• Environmental Education	-	327,573	(327,573)	-	-	0
• Environmental Services	-	96,919	(96,919)	-	-	0
• Live Here Love Here	-	3,171,419	(3,131,294)	-	-	40,125
• Waste & Pollution Solutions	-	359,454	(336,500)	-	-	22,954
• Climate Action	-	200,000	(225,089)	-	25,089	0
• Biodiversity	-	10,674	(30,966)	-	20,292	0
• UKCRF	-	407,023	(384,468)	-	(22,555)	0
<i>Total restricted</i>	<i>0</i>	<i>4,834,639</i>	<i>(4,799,704)</i>	<i>0</i>	<i>28,144</i>	<i>63,079</i>
Total funds	453,125	5,250,837	(4,884,905)	758	0	819,815

UNRESTRICTED FUNDS

The general fund represents the free funds of the charity which are not designated for particular purposes. The constituent parts of the general fund are: ECO SCHOOLS BUSINESS, SERVICES and LIVE HERE LOVE HERE.

RESTRICTED FUNDS

- **Central Services - DAERA core** is the core activity of the charity which is financed by the Department of Agriculture, Environment and Rural Affairs (DAERA). Any deficit of income vs expenditure in this fund is met from the general fund
- **Environmental Education (Eco-Schools)** is an international programme of environmental and sustainable developmental education for schools. Keep Northern Ireland Beautiful administer this programme in Northern Ireland on behalf of the DAERA. The funding received from DAERA is restricted. Any other funding is not restricted. Any deficit of income vs expenditure in this fund is met from the general fund.
- **Live Here Love Here** is a campaign to encourage local communities, businesses and schools to take ownership of where they live. The campaign involves Keep Northern Ireland Beautiful in a partnership with DAERA, Tourism NI and 8 local councils. Any deficit of income vs expenditure in this fund is carried forward to be met from future income.
- **Cleaner Neighbourhoods** is driving changes in the consumption and littering of plastic packaging, particularly single use plastics through funding from DAERA. The four strands of this work have focused on local government, businesses, schools and individuals. Any deficit of income vs expenditure in this fund is met from the general fund.

Keep Northern Ireland Beautiful delivered against the three major environmental crises faced by humanity, each of which constitutes a theme within its strategic plan.

- **Waste & Pollution Solutions** were advocated to a wide range of audiences through campaigns focusing on plastics and textiles
- For **Climate Action**, programmes to deliver Carbon Literacy for teachers, youth leaders and young people were initiated as well as work to prepare for COP26.
- **Biodiversity Recovery** was delivered through the Food for Thought programme, which rolled out under Live Here Love Here.
- **UKCRF** - A successful bid into the UK Community Renewal Fund supported work on developing decarbonisation measures in local business, improving community green spaces and preserving important local assets in communities

13 Analysis of charity net assets between funds

	Unrestricted funds	Restricted funds	Totals 2023	Totals 2022
	£	£	£	£
Non Current assets	-	-	0	-
Current assets	1,085,924	841,570	1,927,494	3,332,778
Payables: amounts falling due within one year	(329,188)	(778,491)	(1,107,679)	(2,879,653)
Payables: amounts falling due after more than one year	-	-	0	-
Net Assets	756,736	63,079	819,815	453,125

14 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net incoming resources before depreciation	366,690	54,282
Deduct investment income shown in investing activities (note 3.4)	(758)	(368)
Decrease / (increase) in debtors	578,741	(1,174,600)
(Decrease) / increase in creditors	(1,771,974)	2,228,412
Net cash (outflow) / inflow from operating activities	(827,301)	1,107,726

KEEP NORTHERN IRELAND BEAUTIFUL

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

15 Income and expenditure summary

	2023	2022
	£	£
Gross income	5,251,596	3,537,003
Resources expended		
Direct charitable expenditure	4,599,411	3,148,467
Other costs	285,495	334,254
Depreciation	-	-
Net incoming resources	366,690	54,282
Transfer to provisions	-	-
Surplus for the year	366,690	54,282

The above reflects the Income and Expenditure accounts as required by the Companies Act 2006 as opposed to that required under the Statement of Recommended Practice as detailed on page 8. Detailed analyses of the expenditure are provided in the Statement of Financial Activities and note 4.

16 Transfers between funds

- i. The amount of £5,317 was transferred to the Core fund from the General Fund to match the deficit of expenditure over income in that fund in the year.
- ii. The amount of £25,089 was transferred to the Climate Action Fund from the General Fund to match the deficit of expenditure over income in that fund in the year.
- iii. The amount of £20,292 was transferred to the Biodiversity Fund from the General Fund to match the deficit of expenditure over income in that fund in the year.
- iv. The amount of £22,554 was transferred from the UKCRF Fund to the General Fund to represent general overhead contribution from that fund as agreed with the funder.

17 Related Party Transactions and Disclosures

- i. **Tim Walker (trustee/director of Keep Northern Ireland Beautiful) is Acting Chief Executive of arc21 (umbrella waste management group in Northern Ireland representing 6 councils in the east of the Province) under secondment from Belfast City Council.**
During the year, income to the charity from Belfast City Council was £58,400 + VAT (2022: £71,255 + VAT) in respect of a contribution to the Live Here Love Here Programme, Eco-Schools support and application fees for the Green Flag Awards.
Belfast City Council received the amount of £247.83 (2022: £148.68) from the charity in respect of waste disposal services.
Belfast City Council received a grant from the charity from the UK Community Renewal Fund of £2,000 in November 2022.
- ii. **Sara Walker is spouse of Tim Walker (trustee/director of Keep Northern Ireland Beautiful). Sara is employed in the procurement unit of Belfast City Council.**
During the year Sara may have had sight of KNIB submissions or applications for grants
- iii. **Ian Humphreys, Chief Executive of Keep Northern Ireland Beautiful is a member of the Board of the Foundation for Environmental Education (FEE).**
During the year income to the charity from FEE was £10,854 (2022: £3,878) in respect of sponsorship income to the Environmental Education fund (Eco Schools project).
FEE received £876 (2022: £573) for Blue Flag levy, £6,007 (2022: £5,966) for Eco Schools levy, £414 (2022: £430) for YRE levy and £5,533 (2022: £7,633) for FEE membership fees and other levies.
- iv. **Jim Bradley (trustee/director of Keep Northern Ireland Beautiful) has an informal role with the RSPB NI Advisory Committee.**
During the year, RSPB NI received a small grant payment from the charity of £2,297.29
- v. **Anna Lo (trustee/director of Keep Northern Ireland Beautiful) is a director of Arts Ekta (a cultural organisation based in Belfast).**
During the year Arts Ekta received a small grant payment of £2,400 and a UK Challenge Fund grant of £990.
- vi. **John Thompson (trustee/director of Keep Northern Ireland Beautiful) is employed by Translink and has informal roles with Business in the Community and Belfast City Council.**
During the year Translink sponsored the Spirit of Translink Awards (revenue to the charity of £24,600).
Business in the Community is the landlord for the charity's premises (rent £11,479 this year)
During the year, income to the charity from Belfast City Council was £58,400 + VAT (2022: £71,255 + VAT) in respect of a contribution to the Live Here Love Here Programme, Eco-Schools support and application fees for the Green Flag Awards.
Belfast City Council received the amount of £247.83 (2022: £148.68) from the charity in respect of waste disposal services.
Belfast City Council received a grant from the charity from the UK Community Renewal Fund of £2,000 in November 2022.

18 Disclosure of relevant circumstances

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

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

19 Events after the end of the Reporting Period

There have been no significant events affecting the charity since the financial year-end.