

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 2025

KEEP NORTHERN IRELAND BEAUTIFUL

Company Information

Director / Trustees

Dr Jim Bradley
Dr Susan Janet Christie OBE. resigned 29th May 2024
Mr Brendan Gallen
Ms Anna Manwah Lo MBE. resigned 15th August 2024
Ms Jenny Livingstone. appointed 27 March 2025
Mr Brian Desmond Monroe BSc(Hons), MAcct, FCA. . . . resigned 31st July 2025
Ms Eimear Montague. resigned 29th May 2024
Miss Émer Meabh Rafferty
Mr Colm Smyth
Mr Robert John Thompson
Dr Tim Walker. resigned 27th November 2024
Mr Aaron Ward

Company Secretary

Dr Ian Humphreys. resigned 29th May 2024
Dr Susan Janet Christie OBE. appointed 29th May 2024
..... resigned 27th November 2024
Mr Eric Randall. appointed 27th November 2024

Company Number

NI038848

Charity Registration Nos.

NIC102973 *Charities Commission for Northern Ireland*
XR36767 *HM Revenue & Customs*

Registered Office

<i>to 29th January 2024</i>	<i>from 29th January 2024</i>
Bridge House	Titanic Suites
Paulett Avenue	55/59 Adelaide Street
Belfast	Belfast
BT5 4HD	BT2 8FE

Auditors

Diamond & Skillen
Sinclair House
89/101 Royal Avenue
Belfast
BT1 1FE

Business Address

<i>to 29th January 2024</i>	<i>from 29th January 2024</i>
Bridge House	Titanic Suites
Paulett Avenue	55/59 Adelaide Street
Belfast	Belfast
BT5 4HD	BT2 8FE

KEEP NORTHERN IRELAND BEAUTIFUL

Contents

	Page (s)
Director / Trustees' Report	1 - 7
Independent Auditors' Report	8 - 9
Statement of Financial Activities	10
Statement of Financial Position (Balance Sheet)	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 21

Keep Northern Ireland Beautiful
Director / Trustees' Report for the year ended 31st March 2025

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

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 7, 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.
- Strategic – failure to meet commitments within our Strategic Plan, including our Vision and Values.
- Reputational – the reputation of the organisation is crucial and must always be maintained.

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

In accordance with the 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, Foundation for Environmental Education, Field Studies Ireland and other global organisations, allows resources and best practice to be shared.

The funding environment has become increasingly challenging and we were sorry that one of our key areas of work - the waste and pollution solutions programme did not secure funding to continue beyond this year. It is also clear that interest in our remaining core programmes is strong, and that the work of the KNIB is highly valued by stakeholders.

The organisation has witnessed a period of significant transition during this financial year. KNIB owes a huge debt of gratitude to the former Chair, Sue Christie; CEO, Ian Humphries, and Head of Business Development, Carol Foster, who all, for unrelated reasons, moved on from the organisation. The organisation welcomed in Aaron Ward as the new Chair, Eric Randall as the CEO and Carla Tully as the Head of Business Development. A new Board structure has been agreed, and the development of a new strategy for 2026 – 2030 was embarked on.

ENVIRONMENTAL ENGAGEMENT

The **Healthy Oceans Healthy Minds** campaign ran over a four-week period with a wide reaching media campaign promoting 67 events taking place all over NI with 1,271 people directly engaged at these events (sponsored by Belfast Harbour). The **Big Spring Clean** saw 110 litter picking events in April 24 and 109 clean up events in March 25. 240,754 volunteers were engaged during the year.

During the period there were 1,300 **Adopt A Spot** groups; 15 Adopt A Spot Ambassadors; 18 events attended; 182 places improved; 3 new Adopt A Spot partners hosting Adopt A Spot Hubs (Crossgar Community Association, Unit T, Armagh City Banbridge Craigavon Borough Council). 26 skills development opportunities were signposted to groups.

Live Here Love Here continues to be a highly successful and engaging project. 115 projects were successfully funded through the **Small Grants Scheme** to the value of £223,000. 378 applications were submitted requesting approximately £1.2 million. This is the highest amount requested in one year.

Ten **Live Here Love Here Gatherings** took place, engaging nine councils as delivery partners (+ 1 online) with 440 attendees. 5 new partners engaged in the delivery of the LHLH gatherings; Northern Ireland Fire & Rescue, Police Service Northern Ireland, Northern Ireland Marine Task Force, Indian Women's Association, Lighthouse Charity.

A prestigious **Live Here Love Here Community Awards Ceremony** took place in Belfast City Hall with 67 awards nominations submitted with 158 attending the event with nine partner councils and Northern Ireland Housing Executive represented. 12 Award categories were presented. The DAERA Minister gave an address and presented an award and the majority of Council Mayors/ Chairs attended. Prompted awareness of the Live Here Love Here campaign reached 75% which achieves the 2025 strategic target.

ENVIRONMENTAL QUALITY

Keep Northern Ireland Beautiful awarded 16 **Blue Flags** and 6 **Seaside Awards** this year, maintaining the number of recognised sites from the previous year.

The number of **Green Flag** awarded sites increased to 104, and six new Green Flag judges were trained, bringing the total number of judges in the network to 64.

KNIB continued to conduct both the **Cleaner Neighbourhoods** and **Marine Litter Surveys**, completing 1,100 Cleaner Neighbourhoods Surveys and 48 Marine Litter Surveys.

Results from the previous year's surveys were collated and published in the **Cleaner Neighbourhoods Report** and the **Marine Litter Report**.

The **NI Environmental Quality Forum**, facilitated by KNIB, held three meetings throughout the year. This forum brings together councils and other stakeholders to establish a coordinated approach to addressing local environmental quality issues

ENVIRONMENTAL EDUCATION

Keep Northern Ireland Beautiful is Northern Ireland's Full Member of the **Foundation for Environmental Education** (FEE). 473 Eco-Schools achieved the international **Green Flag** standard in 2023/24; meaning that at the end of March 2025 43% of schools in Northern Ireland held the Green Flag. Schools hold a Green Flag for two years before requiring reassessment.

Our education work continues to improve the quality of, and access to, environmental education and is delivered in a collaborative manner across all of Keep Northern Ireland Beautiful's work. We work closely with the **Department of Agriculture, Environment and Rural Affairs** (DAERA), **Councils**, the **Northern Ireland Housing Executive** and a wide range of education partners to provide schools across Northern Ireland with access to our education provision.

Keep Northern Ireland Beautiful's staff provide direct support to teachers, create environmental education resources and deliver interactive workshops covering a wide range of topics including climate, biodiversity, fast fashion, plastic pollution, and recycling.

NI 30 Under 30 Climate Change Makers Programme supports a network of young people from a diverse range of backgrounds, cultures, industries and specialisms with the common goal of becoming planet positive Climate Change Makers. This growing network of aspiring young leaders is equipped to drive meaningful change within their spheres of influence across Northern Ireland to drive carbon reduction and spearhead the transition to a more sustainable, just future.

Building on the success of our pilot in 2023, the 30 Under 30 Climate Change Makers programme has now delivered three cohorts of 30 participants, a total of 90 alumni engaged in the network, supporting collaboration and leadership development in Northern Ireland. The programme continues to be oversubscribed and attracts participants from a wide range of sectors. Our ambition remains to reach 150 alumni by 2028.

Resourced by **The Dormant Accounts fund** and delivered in partnership with **Northern Ireland Environment Link, myEARTH (Environmental Action for Resilience, Transformation & Health)** is a digital transformation initiative to support the environment NGO sector to collaborate in a new and more creative fashion, mobilising and pooling its resources and expertise to better connect and communicate with one another and to reach existing and new audiences. platform has been undergoing development in 24/25 and will launch in the summer of 2025.

CLIMATE ACTION

The new, DAERA funded **Climate Ready project** funded Dec 23-Dec26 has engaged 2,912 people to this point, providing a new tiered offer of climate awareness training across sectors that range from full, 1-day, certified programmes through to short 1hr climate briefings or climate cafes. Training numbers at both universities are increasing and the Climate Smart for civil servants project with the **Department of Finance** has seen over 1000 people sign up for the programme. School linked climate awareness training programmes for adults and children are now more embedded within the Eco-Schools structure and schools offer. The newly formed **Climate Ready Classroom Award** has triggered significant interest and offers training or resources at classroom level for both teachers and students as well as encouraging school leaders to recognise and celebrate this achievement. KNIB remain an active partner within the **Sustainable Futures project** operated by **DE** and **CCEA**. To this point we have taken part in working groups, played a role in recording new climate awareness raising videos on the CCEA website and going forward have been invited to provide blog posts to encourage teacher awareness and involvement in ESD initiatives at school level – all to be aligned with the curriculum review in NI currently underway. A new resource has been co-designed with Positive Futures for people with additional learning needs, aimed at providing an inclusive learning workshop for those often absent from climate conversations. This is a

first for Northern Ireland. Business training remains on offer with regular bookings across key organisations such as the **NI Federation for Housing Associations** and **Linen Quarter Business Improvement District**.

BIODIVERSITY RECOVERY

KNIB has continued to embed the current biodiversity programmes and extend their reach. The second year of the **Hedgerow Heroes** completed successfully with, over the first two years, 11 schools and almost 500 pupils planting 440m of native hedges that will act as wildlife corridors over time. We are now in to Y3 of the project with a successful launch competition bringing in a further 11 schools for this final year of funded planting/workshops. The **Generation Nature project** consists of two key elements. Firstly, the installation of a nature demonstration teaching site in the grounds of **Stranmillis University College (SUC)** and secondly the delivery of nature awareness training to student teachers. The demonstration site has been fully installed and an open day bringing in key stakeholders and staff and SUC held to trigger site use. In addition, the **Nature Awareness training pilot** has been completed with the Y1 B.Ed teacher programme and we have been invited to deliver again to the new Y1 cohort the following year as well as providing a further delivery to the Y2 cohort. Feedback has been positive from both staff and students and has triggered further nature awareness/sustainability training with wider student groups linked to areas such as business studies and early years. KNIB has also developed its own **Biodiversity Action Planning programme** for business groups that offers tiered support in establishing wildlife positive gardens/grounds, as a paid for service. We also continue to provide nature talks, support and advice for community groups.

POLLUTION SOLUTIONS

During the 2024-2025 period, the **Waste and Pollution Solutions (WPS)** department, funded by the **Department of Agriculture, Environment and Rural Affairs (DAERA)**, made progress in promoting sustainability and reducing waste in single use plastics and textiles. **The Fashion Forever Festival** was a major achievement, attracting 2,711 attendees with 15 participating companies participating in the event.

Our **Tackling Textiles Skills and Innovation Grant Competition** funded 10 projects, attracting 70 applications (an increase from 52 the previous year) totaling over £167,000 in funding requests.

Education, a key strand to the WPS workstream, successfully delivered over 70 workshops across all 11 council areas in Northern Ireland, engaging over 2,000 pupils and educators.

Our public engagement campaigns received both local and national media attention. Following on from last year's **Buy Nothing New Month**, the "**A Better Way**" campaign reached over 1.1 million people. encouraging consumers to reconsider consumption habits.

COMMUNICATIONS

The Keep Northern Ireland Beautiful communications team supported all projects by providing external communications needs. The Key Measurement are listed below. It is worth noting that in addition to those, the communications team were also heavily involved in awards planning and execution, speech writing, video production, website management and PR and issues management.

Newsletters

- 30 were released across three brands.
- 11 Eco Schools Newsletters distributed
- 11 Live Here Love Here Newsletters distributed
- 8 Keep Northern Ireland Beautiful Newsletters distributed

Press Releases

- 128 press releases were released supporting a range of our key initiatives including Small Grants, Adopt a Spot, Healthy Oceans, Healthy Minds, Green Flag Awards, Beach and Marina Awards. Eco-Schools Green Flag Awards, A Better Way, myEARTH, Community Awards, Fashion Forever Festival.
- Eco-Schools NIMMS circulation: 990,197 and AVE £188,208
- LIVE HERE LOVE HERE NIMMS circulation: 1,615, 806 and AVE £412,208
- Keep Northern Ireland Beautiful Nimms circulation: 1,504,808 and AVE: £162, 578

Social Media

- Mean Growth in 2023-24 across all channels was 15.3% (no other management or tracking in place). It is worth noting for reporting purposes that each of the below brands/ campaigns have their own suite of social channels. Discussions are ongoing about making this more efficient and powerful.
- Eco Schools: 7%
- Keep Northern Ireland Beautiful: 18.8%
- Live Here Love Here: +20%

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 10 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 £2,184,951 (2024: £2,159,825). Total resources expended of £2,164,349 (2024: £2,157,110) resulted in a net surplus of resources for the year of £20,602 (2024: surplus of £2,715). There were no balances on restricted funds at the year-end (2024: £nil). The balance on unrestricted funds at the year-end was £843,132 (2024: £822,530) 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 2024/25 including The Department for Agriculture, Environment and Rural Affairs, 10 councils: Armagh Banbridge and Craigavon, Antrim & Newtownabbey, Ards & North Down, Belfast City, Causeway Coast & Glens, Fermanagh & Omagh, Lisburn City, Mid & East Antrim, Mid Ulster, Newry Mourne & Down; the National Lottery, Cookstown Textile Recyclers, Danske Bank, Garfield Western Foundation, Northern Ireland Housing Executive, Radius Housing, Translink, Trocaire, Belfast Harbour Commission, Pilgram's Europe, The Weatherbys, Foundation for Environmental Education, Belfast Harbour Commission, Energia Community Fund, American Ireland Funds, Ulster Garden Villages, Coca Cola, and Podiem. RiverRidge, Learn Play Nexus Ireland, Queens University, Ulster University, Stranmillis College, LFT Charitable Trust, Northstone, Invest NI, Pinsent Masons, Share Energy Keep Scotland Beautiful and Field Studies Ireland

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 (non-designated) reserves stands at £794,945. With operating costs (restricted and unrestricted funds - excluding direct programme costs) currently amounting to approximately £1,500,000 per year, this would mean a target reserve balance of between £750,000 and £1,500,000. The level of reserves held is therefore above the minimum requirements of the Reserves Policy and within the target range.

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. Concerns about government funding until October were mitigated by senior management keeping employees regularly updated, although uncertainty contributed to some departures and vacancies carried for most of the financial year. Employee Management software was introduced introducing efficiencies in management and HR. A hybrid working policy introduced alongside the move to new office premises. The Company supports equal opportunity.

FUTURE DEVELOPMENTS

The company continues to receive broad support from Government, local authorities and other statutory agencies. KNIB completed a strategy review and the renewed focus on inspiring change while connecting people and nature will form the basis of our approach, and this will be achieved through education, engagement and empowerment. The company will focus on this core approach and ensure that we support educators and communities to this aim. KNIB will pay particular attention to deepening our local impact by inviting our network to work together locally; create pathways by finding routes for people to learn and participate at all stages of life; deliver transformational change by reimagining the way education for sustainable development and engaging with communities is delivered; and link the benefits of caring for your environment with good mental health.

MEMBERS OF THE BOARD OF DIRECTORS/TRUSTEES

The following held office during the year:

Jim Bradley, Susan Christie, Brendan Gallen, Anna Lo, Jenny Livingstone, Brian Monroe, Eimear Montague, Émer Rafferty, Colm Smyth, Robert Thompson, Tim Walker and Aaron Ward.

- Susan Christie resigned from the Trustee board on 29th May 2024 to take up the posts of Chief Executive and Company Secretary
- Ian Humphreys resigned from the posts of Chief Executive and Company Secretary on 29th May 2024
- Anna Lo resigned on 15th August 2024.
- Eimear Montague resigned on 29th May 2024
- Tim Walker resigned on 27th November 2024
- Susan Christie resigned from the posts of Chief Executive and Company Secretary on 27th November 2024

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

- Brian Monroe resigned on 31st July 2025

The principal officers at 31st March 2025 were:

<i>Chair</i>	<i>Vice Chair</i>	<i>Chief Executive</i>	<i>Finance Director</i>	<i>Company Secretary</i>
Aaron Ward	Jim Bradley	Eric Randall	Brian Monroe	Eric Randall

STATUTORY AUDITORS

Diamond & Skillen
Chartered Accountants and Registered Auditor
Belfast
BT1 1FE

PRINCIPAL BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS

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

Titanic Suites
55/59 Adelaide Street
Belfast
BT2 8FE

This report was approved by the Board of Director/Trustees on 26th November 2025 and signed on its behalf by:



Eric Randall – Secretary
26th November 2025

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 2025 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 2025 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

26th November 2025

KEEP NORTHERN IRELAND BEAUTIFUL

**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 £
Revenue					
<i>from voluntary income:</i>					
• Donations and Grants	3.1	2,339	1,591,701	1,594,040	1,611,522
<i>from charitable activities:</i>					
• Business income and Sponsorship	3.2	65,395	35,849	101,244	33,158
<i>from other activities:</i>					
• Other income	3.3	369,167	120,500	489,667	515,097
<i>from investments</i>					
• Investment income	3.4	-	-	0	48
Total revenue		436,901	1,748,050	2,184,951	2,159,825
Expenditure					
<i>on raising funds</i>					
• Promotional costs	4.1	-	152,185	152,185	140,155
<i>on charitable activities</i>					
• Employee costs (incl. pension costs)	4.2	-	1,338,741	1,338,741	1,171,833
• Premises costs	4.2	-	69,831	69,831	47,938
• Travel and training costs	4.2	-	36,371	36,371	45,186
• General administration costs	4.2	-	46,388	46,388	48,248
• Programme costs	4.2	(9,350)	414,910	405,560	620,188
<i>on other items</i>					
• Legal and professional fees	4.3	-	20,955	20,955	25,946
• Other expenses	4.3	-	70,225	70,225	57,616
• Depreciation of assets	4.3	24,093	-	24,093	-
Total expenditure		14,743	2,149,606	2,164,349	2,157,110
Net income/(expenditure) for the year	5	422,158	(401,556)	20,602	2,715
<i>Transfers</i>					
• Gross transfers between funds	16	(401,556)	401,556	0	0
Net movement in funds for the year		20,602	0	20,602	2,715
<i>Reconciliation of funds</i>					
• Fund balances b/f at 1st April		822,530	-	822,530	819,815
• Fund balances c/f at 31st March		843,132	0	843,132	822,530

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 13 to 21 form part of these financial statements.

KEEP NORTHERN IRELAND BEAUTIFUL

**Statement of Financial Position
(Balance Sheet)
as at 31st March 2025**

	Notes	2025 £	2024 £
Non Current Assets			
Plant, property and equipment	8	48,187	0
Current Assets			
• Receivables	9	658,386	738,421
• Cash at bank and in hand		755,336	837,298
		1,413,722	1,575,719
Payables: amounts falling due within one year	10	(618,777)	(753,189)
Net current assets		794,945	822,530
TOTAL ASSETS LESS CURRENT LIABILITIES		843,132	822,530
Payables: amounts falling due after more than one year		-	-
Net assets		843,132	822,530
The funds of the charity			
<i>Unrestricted income funds:</i>			
• General fund	12	794,945	822,530
• Earth Hub - asset holding (designated)	12	48,187	-
<i>Restricted income funds:</i>			
• Central services DAERA Core	12	-	-
• Environmental Education	12	-	-
• Live Here Love Here	12	-	-
• Waste & Pollution Services	12	-	-
• Climate Action	12	-	-
• Bio-Diversity	12	-	-
• My Earth	12	-	-
• 30U30	12	-	-
Total funds		843,132	822,530

The notes on pages 13 to 21 form part of these financial statements.

The financial statements on pages 10 to 21 were approved by the Board of Director/Trustees on 26th November 2025 and signed on their behalf by:



Aaron Ward
Director / Trustee



Jim Bradley
Director / Trustee

KEEP NORTHERN IRELAND BEAUTIFUL

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

	Notes	2025 £	2024 £
Cash flows from operating activities	14	(9,682)	18,895
Cash flows from investing activities	3.4	-	48
Capital expenditure		(72,280)	-
(Decrease) / increase in cash and cash equivalents in the year		(81,962)	18,943
Reconciliation of net cash flow to movement in net funds			
(Decrease / increase in cash and cash equivalents in the year)		(81,962)	18,943
Net funds at 1st April 2024		837,298	818,355
Net funds at 31st March 2025		755,336	837,298

The notes on pages 14 to 22 form part of these financial statements.

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.

The charity accounts in cost centres / departments that represent the various strands of the charity's work. Each strand of the charity's work is represented by a department, with each department containing a corresponding restricted and an unrestricted fund. Transactions are allocated to departments, and sub-allocated to funds as follows:

- Revenue is allocated to the relevant department, then to the relevant fund within that department in accordance with whether it is received subject to restriction by the donor (restricted fund) or otherwise (unrestricted fund).
- Expenditure is allocated to the relevant department, initially to the restricted fund.
- At the end of the financial year:
 - any unspent restricted fund income is carried forward to be spent in the future in accordance with the donor's restrictions; or
 - Where a restricted fund is in deficit (expenditure greater than income), a transfer is made from the charity's general funds to match the overspend.

1. Accounting Policies (cont'd)

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".

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 2025, the allocation of general expenses (including irrecoverable VAT) to funds was as follows:

Core	12.18%
Environmental Education	16.94%
Environmental Services	15.43%
Live Here Love Here	16.43%
Waste & Pollution Solutions	19.20%
Climate Action	12.06%
Biodiversity	2.06%
My Earth	5.70%

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.

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)

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).

3 REVENUE

3.1 From voluntary income

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
• Donations received	2,339	-	2,339	3,182
• Grants received:				
Core:				
• DAERA - Core	-	395,456	395,456	102,188
• Garfield Weston Foundation	-	10,000	10,000	-
• American Irelands Fund	-	9,993	9,993	-
Environment Education / Eco Schools:				
• DAERA - Eco Schools grant aid	-	145,228	145,228	237,725
• FEE / Wrigley	-	11,549	11,549	11,930
Environmental Services:				
• DAERA - Cleaner Neighbourhoods grant aid	-	128,345	128,345	138,728
Live Here Love Here:				
• DAERA - Live Here Love Here aid	-	152,622	152,622	321,360
Waste and Pollution Solutions:				
• DAERA - TPNI / TTNI	-	308,197	308,197	317,000
Climate Action:				
• DAERA - Climate Grants	-	200,000	200,000	200,000
Biodiversity:				
• DAERA - Generation Nature	-	29,730	29,730	14,650
My Earth:				
• Dormant Accounts Fund / Big Lottery	-	200,581	200,581	43,782
	2,339	1,591,701	1,594,040	1,390,545

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)

3.2 From charitable activities

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
• Biodiversity - Moy Park	-	-	0	27,158
• Environmental Education - Translink	-	-	0	6,000
• Live Here Love Here - sponsorship	19,500	-	19,500	-
• Biodiversity - sponsorship	21,175	20,849	42,024	-
• 30U30 - sponsorship	25,000	15,000	40,000	-
• Other	(280)	-	(280)	-
	65,395	35,849	101,244	33,158

3.3 From other activities

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
• Eco Schools - Post Support	131,812	-	131,812	133,323
• Campaigns - Live Here Love Here	120,500	120,500	241,000	261,985
• Cleaner Neighbourhoods - Borough Surveys	2,394	-	2,394	13,313
• Spirit of Translink Programme	21,730	-	21,730	20,500
• Beaches project awards	15,146	-	15,146	10,801
• Blue flag for boats	-	-	0	15,094
• Seaside Awards	7,157	-	7,157	-
• Green Flags for Parks	41,635	-	41,635	37,543
• Training conferences	28,793	-	28,793	9,338
• Sundry income	-	-	0	13,200
	369,167	120,500	489,667	515,097

3.4 From investments

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
• UK bank interest received	-	-	0	48
	0	0	0	48

4 EXPENDITURE

4.1 On raising funds

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
• Fund-raising expenses	-	400	400	-
• Promotional advertising	-	140,049	140,049	138,213
• Promotional materials and services	-	11,736	11,736	1,942
	0	152,185	152,185	140,155

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)

4.2 On charitable activities

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
on charitable activities:				
Employee costs:				
• Wages and salaries	-	1,149,610	1,149,610	1,077,430
• Staff benefits	-	2,393	2,393	4,772
• Employer pension contributions	-	147,167	147,167	73,638
• Temporary staff	-	431	431	3,283
• Recruitment expenses	-	39,140	39,140	12,710
Premises and insurance costs				
• Rent	-	61,775	61,775	41,799
• Cleaning and waste disposal	-	453	453	1,206
• Other premises costs	-	2,821	2,821	-
• Insurance	-	4,782	4,782	4,933
Travel & training costs:				
• Staff travel - within NI	-	26,115	26,115	23,568
• Staff travel - outside NI	-	2,465	2,465	2,302
• Car hire	-	-	0	-
• Subsistence	-	180	180	387
• Staff training	-	3,422	3,422	15,476
• Staff welfare	-	4,189	4,189	3,452
General administration costs:				
• Printing, postage and stationery	-	1,047	1,047	1,164
• Telephone	-	5,171	5,171	8,837
• IT and website	-	39,515	39,515	35,632
• Miscellaneous	-	654	654	2,616
Programme costs:				
• Meeting expenses	-	1,801	1,801	4,021
• Project materials	-	28,134	28,134	17,273
• Levies	-	12,781	12,781	13,049
• Volunteer training (in Projects)	-	2,798	2,798	-
• Volunteer expenses	-	405	405	3,854
• Event costs	-	44,612	44,612	29,080
• Grants payable	(9,350)	144,091	134,741	313,648
• Project costs - IT	-	24,752	24,752	29,453
• Project costs - other	-	155,537	155,537	209,810
	(9,350)	1,906,241	1,896,891	1,933,393

4.3 On other items

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
on other items:				
Legal and professional fees:				
• Audit fees	-	3,600	3,600	3,600
• Accountancy and payroll preparation fees	-	2,910	2,910	2,700
• Legal fees	-	2,649	2,649	2,150
• Other professional fees	-	13,035	13,035	17,496
Other expenses:				
• Bank charges	-	216	216	-
• Exchange losses	-	-	0	191
• Subscriptions	-	5,905	5,905	9,141
• Irrecoverable Value Added Tax	-	62,865	62,865	48,284
Depreciation of assets:				
• On Fixtures and fittings	24,093	-	24,093	-
	24,093	91,180	115,273	83,562

KEEP NORTHERN IRELAND BEAUTIFUL

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>				
Depreciation of non current assets	24,093	-	24,093	-
Diamond & Skillen - audit fees	-	3,600	3,600	3,600
Diamond & Skillen - other fees	-	2,910	2,910	2,700

6 Employee costs

6.1 Salaries and pensions

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
Wages cost (excl Employer NIC)	-	1,072,457	1,072,457	991,984
Employer National Insurance Contributions	-	88,503	88,503	85,446
Staff benefits	-	2,393	2,393	4,772
Pension contributions	-	147,167	147,167	73,638
	0	1,310,520	1,310,520	1,155,840

The average number of persons, including part-time staff, employed on UK contracts was 40 (2024: 39)

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 out of pocket expenses incurred whilst representing the charity. The expenses borne by the charity in 2024/25, paid to the director/trustees of the charity were £nil (2023/24: £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 £147,167 (2024: £73,638)

8 Non current assets

	Fixtures & fittings £	Computers & Equipment £	My Earth Website £	Totals 2025 £	Totals 2024 £
<i>Cost:</i>					
At 1 April 2024	2,881	6,160	-	9,041	9,041
Additions	-	-	72,280	72,280	-
At 31 March 2025	2,881	6,160	72,280	81,321	9,041
<i>Accumulated depreciation:</i>					
At 1 April 2024	2,881	6,160	-	9,041	9,041
Charge for year	-	-	24,093	24,093	-
At 31 March 2025	2,881	6,160	24,093	33,134	9,041
<i>Net book value:</i>					
At 31st March 2025	0	0	48,187	48,187	0
At 31st March 2024	0	0	0	0	0

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)

9 Receivables

	Totals 2025	Totals 2024
	£	£
Debtors ledger control account	633,325	706,684
<i>Prepayments and Other Debtors:</i>		
• Prepaid expenses	18,811	25,487
• Rent deposit	6,250	6,250
	658,386	738,421

10 Payables: amounts falling due within one year

	Totals 2025	Totals 2024
	£	£
Creditors ledger control account	116,984	264,320
<i>Income in advance - grants:</i>		
• Lisburn & Castlereagh City Council - Live Here Love Here	-	20,000
• Lisburn & Castlereagh City Council - Eco Schools	-	10,942
• Dormant accounts fund - Earth Hub	127,808	84,063
• Ulster Garden Villages - 30u30 programme	-	15,000
• American Ireland Fund	-	9,993
• Generation Nature - Bio-Diversity	-	20,849
• Energia - The Community Foundation	20,116	-
<i>Income in advance - other:</i>		
• Blue Flag / Seaside / Green Flag Awards	33,946	38,568
• Eco Schools	24,859	16,892
• Live Here Love Here	38,000	9,000
• Climate Action - Climate Awareness Training	4,480	2,680
• Coca-Cola - 30u30 programme	39,166	25,000
• Hedgerow Heroes	20,000	12,842
<i>Accruals and Other Creditors:</i>		
• Accruals	168,098	222,303
• Pension contribution creditor	-	-
• HMRC - Value Added Tax due	25,320	506
• Other creditors	-	231
	618,777	753,189

11 Financial Commitments

As of 1st January 2025 the company has entered into a rental agreement for the office premises at 55/59 Adelaide Street, Belfast. The agreement runs to 31st December 2026 and the rent is £75,000 per annum. The total potential liability under this agreement as at 31st March 2025 is therefore 18 months' rent (£112,500). There are no other annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2024: £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 2025 (cont'd)

12 Analysis of charitable funds

	At 1 Apr 2024	Income	Expenditure	Investment Gains	Transfers	At 31 Mar 2025
	£	£	£	£	£	£
• General fund	822,530	436,901	(14,742)	-	(401,557)	843,132
<i>Total unrestricted</i>	<i>822,530</i>	<i>436,901</i>	<i>(14,742)</i>	<i>0</i>	<i>(401,557)</i>	<i>843,132</i>
• Central Services - DAERA Core	-	415,449	(540,135)	-	124,686	0
• Environmental Education	-	156,777	(222,653)	-	65,876	0
• Environmental Services	-	128,345	(194,213)	-	65,868	0
• Live Here Love Here	-	152,622	(338,797)	-	186,175	0
• Waste & Pollution Solutions	-	308,197	(308,197)	-	-	0
• Climate Action	-	200,000	(205,822)	-	5,822	0
• Biodiversity	-	50,578	(59,830)	-	9,252	0
• My Earth	-	200,582	(130,293)	-	(70,289)	0
• Live Here Love Here Grants	-	120,500	(116,404)	-	(4,096)	0
• 30U30	-	15,000	(33,263)	-	18,263	0
<i>Total restricted</i>	<i>0</i>	<i>1,748,050</i>	<i>(2,149,607)</i>	<i>0</i>	<i>401,557</i>	<i>0</i>
Total funds	822,530	2,184,951	(2,164,349)	0	0	843,132

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.

New projects:

- **My Earth** – Environmental Action for Resilience, Transformation and Health Hub – will be 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.
- The **30U30** fund is to support a Leadership programme that champions a group of ‘30 under 30’ environmental leaders.

13 Analysis of charity net assets between funds

	Unrestricted funds	Restricted funds	Totals 2025	Totals 2024
	£	£	£	£
Non Current assets	48,187	-	48,187	-
Current assets	794,945	618,777	1,413,722	1,575,719
Payables: amounts falling due within one year	-	(618,777)	(618,777)	(753,189)
Payables: amounts falling due after more than one year	-	-	0	-
Net Assets	843,132	0	843,132	822,530

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2025 (cont'd)

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

	2025	2024
	£	£
Net incoming resources before depreciation	44,695	2,715
Deduct investment income shown in investing activities (note 3.4)	-	(48)
Decrease / (increase) in debtors	80,035	370,718
(Decrease) / increase in creditors	(134,412)	(354,490)
Net cash (outflow) / inflow from operating activities	(9,682)	18,895

15 Income and expenditure summary

	2025	2024
	£	£
Gross income	2,184,950	2,159,825
Resources expended		
Direct charitable expenditure	1,896,890	1,933,393
Other costs	243,365	223,717
Net incoming resources before depreciation	44,695	2,715
Depreciation	24,093	-
Surplus for the year	20,602	2,715

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 10. Detailed analyses of the expenditure are provided in the Statement of Financial Activities and note 4.

16 Transfers between funds

The following transfers were made from unrestricted funds to restricted funds to match deficit of expenditure over income in those restricted funds:

- i. The amount of £124,686 was transferred to the Core fund from the General Fund.
- ii. The amount of £65,876 was transferred to the Environmental Education fund from the General Fund
- iii. The amount of £65,868 was transferred to the Environmental Services fund from the General Fund
- iv. The amount of £182,079 was transferred to the Live Here Love Here fund from the General Fund
- v. The amount of £5,822 was transferred to the Climate Action fund from the General Fund
- vi. The amount of £9,252 was transferred to the Biodiversity Fund from the General Fund
- vii. The amount of £1,991 was transferred to the MyEarth Fund from the General Fund
- viii. The amount of £18,263 was transferred to the 30U30 fund from the General Fund

The following other transfers were made::

- ix. The amount of £72,280 was transferred from the My Earth Restricted fund to a designated asset holding fund. This represents the cost of the intangible asset purchased in the year, funded by a restricted donation.

17 Related Party Transactions and Disclosures

- i. **John Thompson (trustee/director of Keep Northern Ireland Beautiful) is employed by Translink as Head of Safety and Corporate Responsibility.**

Translink provided transportation to support the Eco Schools programme.

During the year Translink sponsored the Spirit of Translink Awards - revenue to the charity of £21,730 (2024: £20,500).

- ii. **Ian Humphreys, former 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 £11,549 (2024: £11,931) in respect of sponsorship income to the Environmental Education fund (Eco Schools project).

FEE received £758 (2024: £854) for Blue Flag levy, £5,765 (2024: £6,017) for Eco Schools levy, £398 (2024: £419) for YRE levy and £5,197 (2024: £5,329) for FEE membership fees and other levies.

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.