

Northern Ireland Environment Link

Northern Ireland · Charity number 101074

Details

Known as	NIEL
Status	Received
Registered	2014-11-18
Register	View on the Charity Commission for Northern Ireland register

Contact

Address Northern Ireland Environment Link
22-24 Lombard Street
Belfast
BT1 1rd
BT1 1RD

Phone 07552192395

Email info@nienvironmentlink.org

Website www.nienvironmentlink.org

Activities

Purposes: Original purposes: To advance the education of all sections of the public in environmental and ecological sciences by the provision of facilities and information and by the establishment and promotion of links and initiatives designed to advance such education and to increase public awareness of environmental matters (including conservation of the environment). Updated purposes as approved by the NI Charity Commission and at the Northern Ireland Environment Link AGM on 17 September 2014: (1) Advance and promote for the public benefit environmental conservation, protection, improvement and sustainability in Northern Ireland (2) Raise awareness of the importance of environmental issues by providing a forum for the exchange of ideas and promoting a collective voice on environmental matters (3) Advance the education of all sections of the public in environmental and ecological sciences.

What the charity does: The advancement of education, The advancement of environmental protection or improvement

How the charity works: Advice/advocacy/information, Environment/sustainable development/conservation, Grant making, Heritage/historical

Who the charity helps: General public, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£882,134	£838,299	£-48,844	24

Trustees

Name	Role	Appointed
Dr Elizabeth Pinkerton		
Dr Karen Kerr Gavan		
Dr Peter Mcevoy		
Ian Humphreys		
Joanne Sherwood		
Mr Darren Rice		
Mr Declan Allison		
Mr Eric Randall		
Mr Joshua Watts		
Mr Paul Reginald Gibbons		
Mr Paul Robert Thomas Armstrong		
Mrs Danielle McCormick		
Mrs Lana Moore		
Mrs Victoria Lee Magreehan		

Northern Ireland Environment Link

Northern Ireland - Charity number 101074

Accounts

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



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

Financial Statements
for the year ended 31st March 2025

Northern Ireland Environment Link

Company Information

Executive / Board of Directors / Trustees

CURRENT

CHAIR

Danielle McCormick. *Appointed 1st March 2025*

VICE CHAIR

Joanne Sherwood. *RSPB*

TREASURER

Paul Reginald Gibbons. *Appointed 20th February 2025*

BOARD

Declan Allison. *Friends of the Earth*

Paul Armstrong. *The Woodland Trust*

Ian Humphreys. *Independent*

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

Victoria Magreehan. *National Trust*

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

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

Lizzy Pinkerton. *Belfast Hills Partnership*

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

Darren Rice. *Mourne Gullion Strangford*

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

DIRECTORS WHO SERVED BUT RESIGNED DURING THE ACCOUNTING YEAR

Stephen Aston. *Resigned 27th February 2025*

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

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

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

Company Secretary Max Bryant

Company Number NI034988

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

Registered Office

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

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

Business Address

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

Northern Ireland Environment Link

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Northern Ireland Environment Link

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

General

Northern Ireland Environment Link is governed by its Articles of Association originally adopted on 13th October 1998. The Articles were first revised on 17th September 2014 and the current version was adopted at the Annual General Meeting on 5th December 2024. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Directors/Trustees

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

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

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

Statement of Directors'/Trustees' Responsibilities and Corporate Governance

The Directors/Trustees are responsible for ensuring that the Company keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

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

Statement as disclosure to our auditors

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

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

Internal controls

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

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

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

Risk Statement

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

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

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

Risk Management

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

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

The Charity's objectives are to:

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

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

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

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 6 is designed to reflect all incoming resources receivable and expenditure incurred during the year irrespective of when income is actually received and payments made. Total incoming resources for the year amounted to £882,134 (2024: £818,205) of which £234,013 (2024: £228,728) is the core grant from the Department of Agriculture, Environment and Rural Affairs (DAERA). Total resources expended of £838,299 (2024: £756,401) resulted in a net surplus for the year of £43,835 (2024: £61,804). There is a balance of £10 (2024: £10) on restricted funds at the year end and the balance on unrestricted funds at the year-end was £563,936 (2024: £520,101) which is free and represents the reserves available to the Directors to help fulfil current and future plans.

RESERVES POLICY

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

- NIEL is reliant upon government funding, and particularly on funding from one Agency within government
- The current funding situation is uncertain; central government funding is being reduced in Northern Ireland, and it is likely that NGOs across NI will be adversely affected in the coming years
- To assist with cashflow
- Evidence of a reasonable level of reserve will : provide confidence to funders and other potential partners; demonstrates NIEL's sustainability and capacity to manage unforeseen financial difficulty; assist in the long-term strategic planning of the organisation

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

Based on a 6-month operating cost (unrestricted fund only) of £366,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £191,500 and £466,000. The current level of reserves is therefore above the upper target level of the reserves policy. A review of the current reserves policy and spending will be undertaken following the implementation of our revised strategy.

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

EMPLOYEES

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

PLANS FOR FUTURE PERIODS

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

AUDITORS

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

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

This report was approved by the board of directors on 4th December 2025 and signed on its behalf by:



Danielle McCormick

Chair - Board of Directors / Trustees

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

Opinion

We have audited the financial statements of Northern Ireland Environment Link (the "Charity") for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the Notes to the Accounts numbered 1 to 19, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

cont'd.../

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel V. Skillen (Senior Statutory Auditor)

for and on behalf of

Diamond & Skillen

Chartered Accountants and Registered Auditor

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

4th December 2025

Northern Ireland Environment Link

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

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

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

Northern Ireland Environment Link

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

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

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

The financial statements on pages 6 to 17 were approved by the Board of Directors/Trustees on 4th December 2025 and signed on their behalf by:



Danielle McCormick
Chair of Director/Trustees



Paul Gibbons
Director/Trustee, Hon Treasurer

Northern Ireland Environment Link

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

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

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

Northern Ireland Environment Link
Notes forming part of the Financial Statements for the year ended 31st March 2025

1. Accounting Policies

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

1.1 Basis of preparation

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

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

1.2 Reconciliation with previously Generally Accepted Accounting Practice

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

No restatements were required.

1.3 Preparation of the accounts on a going concern basis

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

1.4 Fund accounting

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

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

Investment income and gains are allocated to the appropriate fund.

1.5 Income

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

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

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

Grants receivable

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

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

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

1.6 Interest receivable

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

1.7 Expenditure and irrecoverable VAT

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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

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

1.8 Taxation

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

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

1.9 Allocation of costs to funds

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

1.10 Non-Current Assets

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

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

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

Depreciation is provided at the following rates:

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

1.11 Receivables

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

1.12 Cash at bank and in hand

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

1.13 Payables and provisions

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

1.14 Pension costs

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

1.15 Reserves Policy

The charity holds a reserve for the following reasons:

- NIEL is reliant upon government funding, and particularly on funding from one Agency within government
- The current funding situation is uncertain; central government funding is being reduced in Northern Ireland, and it is likely that NGOs across NI will be adversely affected in the coming years
- To assist with cashflow
- Evidence of a reasonable level of reserve will : provide confidence to funders and other potential partners; demonstrates NIEL's sustainability and capacity to manage unforeseen financial difficulty; assist in the long-term strategic planning of the organisation

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

Based on a 6-month operating cost (unrestricted fund only) of £366,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £191,500 and £466,000. The current level of reserves is therefore above the upper target level of the reserves policy. A review of the current reserves policy and spending will be undertaken following the implementation of our revised strategy.

2. Legal status of the charity

2.1 Registrations

The charity is a company limited by guarantee, registered in Northern Ireland no. NI034988. The registered office of the company is 22/24 Lombard Street, Belfast, BT1 1RD. The members of the company are the directors named herein. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2.2 Charitable status

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

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

3

Income

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

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

4

Expenditure

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

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

5 Net incoming resources

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

6 Employee costs

6.1 Salaries and Pensions

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

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

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

No employee was paid more than £60,000 in the year (2024: none)

6.2 Trustees' expenses

Members of the Board of Directors (who are also the Trustees of the charity) receive no remuneration for their services. The Director / Trustees of the charity are eligible to receive reimbursement of expenses incurred for attendance at events and meetings whilst representing NI Environment Link and for attendance at meetings to further the charity's business plan and attendance at meetings of the Board. The expenses borne by the charity in 2024/25, paid to the directors of the charity were £nil (2024: £nil).

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

7 Pension costs

The company operated defined contribution schemes in respect of its staff. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £39,577 (2024: £35,705)

8 Property, plant and equipment

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

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

9 Receivables

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

10 Payables: amounts falling due within one year

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

11 Financial Commitments

Unrestricted funds

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

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

Northern Ireland Environment Link has entered into a number of long term contracts for the supply of services all of which are cancellable.

Restricted funds

The company has no financial commitments relating to restricted funds.

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

12 Statement of Funds

12.1 Movement on general/designated and restricted funds

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

12.2 Description of funds

UNRESTRICTED FUNDS:

- **General Reserve** represents the free funds of the charity which are not designated for particular purposes.
- **Training fund** is a fund designated to receive funds generated by NIEL providing training on environmental issues
- **Nourish NI (previously Belfast Food Network)** is grants and income received for servicing and delivery of the Belfast Food network programme.
- **CNI Mitigation Project** is a contract with DAERA to provide Mitigation support. This contract finished in August 2023 and a new 5-year CNI contract commenced (see below)
- **Urban Parks** - To Co-create a vision and action plan for Northern Ireland's public Urban Green Spaces, To bring together hundreds of experts, leaders and enthusiasts from Local Authorities, VCSEs, Health Sector, Private Sector, Investors, Academics and members of the public.
- **CRESI Project** - The Covid Recovery Employment and Skills Initiative (CRESI) project is a 3-year funded post for a Historic Environment Projects and Policy Officer, created to help support the sustainability of heritage organisations and assist the sector in recovery from the impacts of the pandemic. Funded by the Department for Communities and delivered by the National Lottery Heritage Fund
- **HLCF Dormant Accounts** - Grant to cover 18 months Operations Manager post to build resilience into organisation
- **HEF Revival** is a contract from the Department for Communities Support to develop a new heritage sector website including the existing 'Heritage Delivers' microsite, requirements associated with the Archaeology 2030 project, and the functionality to add further information.
- **Community Relations Council** - Funding to employ a consultant or researcher to review the nature of engagement of ethnic minorities in environmental issues, projects, and activities, such as volunteering and campaigning with a view to identifying how to increase and extend that engagement in minority ethnic and new communities in NI. This resulted in the publication of the "Change Starts With Us" report which was formally launched in June 2023
- **NI Housing Executive** - Climate NI team working with NIHE to develop their first Climate Adaptation plan and to deliver accredited Climate Change training for staff
- **Heritage for Health** - a new, innovative and regional model combining mental health recovery with natural heritage recovery. It is designed to bring direct benefits to health service users whose mental health has been adversely affected during the pandemic; and at the same time, to involve more people in accessing our natural heritage sites and activities.

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

12.2 Description of funds (cont'd)

UNRESTRICTED FUNDS:

- **Landscapes NI (Previously NIPAN)** - Project costs for a Protected Areas Network in Northern Ireland to progress conservation & restoration of landscapes and seascapes
- **CNI Adpation and Mitigation** - this is a contract for servicing and project delivery from DAERA (Climate NI) for 5 years. It supersedes the Climate NI and CNI Mitigation projects (above) which closed August 2023
- **Innovate UK** - The Climate NI Team successfully applied for funding as a partner of Derry City and Strabane District Council's bid to the Innovate UK Fast Followers Programme. This project's aim is to realise the ambition of a net zero climate resilient City & District by 2045 through transformational systems including SMART climate action plans underpinned by place-based insights, collaboration and capacity building. The Climate NI Team will support this project through a number of work packages including supporting the development of an organisational Climate Mitigation Action Plan
- **PCAN2** - This is a follow-on programme to PCAN (see above). PCAN (Place-based Climate Action Network) is a Rural Resilience Project that aims to raise awareness amongst farmers and the wider agri-sector, of climate risks and opportunities for farm businesses in Northern Ireland, and practical approaches to adapt and prepare. Feedback from regional Workshops with farmers is shared with agri-policy makers, and the research findings of the project are helping to identify information gaps in this area for the sector
- **MyEarth (previously The Earth Hub)** (Environmental Action for Resilience, Transformation and Health) is a new and dedicated online platform which will enable more collaborative working and connectedness between organisations delivering and seeking to deliver environmental action. At the end of the project the environmental sector will be more resilient and prepared for the future through the reduction in duplication, creation of new resources, training and skills development and increased collaboration across the sector.
- **TalX2 Fund** is a contract for delivery from the Environmental Protection Agency in the Republic of Ireland
- **MACC Fund** - The Maximising UK Adaptation to Climate Change (MACC) hub aims to help all four nations of the UK prepare better for the predicted effects of climate change, addressing current barriers around public awareness, policy, legislation and climate data that might be hindering the UK's ability to adapt. The £5 million hub, funded by the UK Research & Innovation (UKRI) and the Department for Food and Rural Affairs, is led by King's College London

RESTRICTED FUNDS

- **The Arts Project** closed in 2007. This was the reserve balance at the date of closure.

13 Analysis of charity net assets between funds

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

14 Income and expenditure summary

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

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

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

16 Returns on investment and servicing of finance

	2025 £	2024 £
UK bank interest received	896	750

17 Transfers

17.1 Transfers between unrestricted and restricted funds

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

17.2 Transfers between unrestricted and designated funds

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

18 Related party transactions

There were no significant related party transactions identified in the financial year.

Many of the members of the Board of Directors (who are also the Trustees of the charity) represent member organisations of the charity and as such the charity receives income from these by way of subscriptions. No member of the Board of Directors, nor any member of the charity connected to any member of the Board of Directors received payments for services rendered to the charity.

19 Disclosure of relevant circumstances

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

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

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

Northern Ireland Environment Link

Northern Ireland - Charity number 101074

Accounts

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



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

Financial Statements for the year ended 31st March 2024

Northern Ireland Environment Link

Company Information

Executive / Board of Directors / Trustees

CHAIR

Stephen Aston

VICE CHAIRS

Joanne Sherwood. *RSPB*

TREASURER

Murray Watt. *Supporting Communities NI*

DIRECTORS

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

Paul Armstrong. *Woodland Trust*

William Deane. *Action Renewables*

Ian Humphreys. *Independent*

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

Dawn Miskelly. *Ulster Wildlife*

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

Lizzy Pinkerton. *Belfast Hills Partnership*

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

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

Company Secretary

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

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

Company Number

NI034988

Charity Registration

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

Registered Office

to 30th April 2024

89 Loopland Drive
Belfast
BT6 9DW

from 1st May 2024

22-24 Lombard Street
Belfast
BT1 1RD

Auditors

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

Business Address

to 30th April 2024

89 Loopland Drive
Belfast
BT6 9DW

from 1st May 2024

22-24 Lombard Street
Belfast
BT1 1RD

Northern Ireland Environment Link

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Northern Ireland Environment Link

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

General

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

Directors/Trustees

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

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

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

Statement of Directors'/Trustees' Responsibilities and Corporate Governance

The Directors/Trustees are responsible for ensuring that the Company keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

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

Statement as disclosure to our auditors

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

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

Internal controls

Internal controls over all forms of commitment and expenditure continue to be reviewed to improve efficiency.

Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed on an ongoing basis by executive management and quarterly by the Board of Directors.

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

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

Risk Statement

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

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

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

Risk Management

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

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

The Charity's objectives are to:

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

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

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

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 6 is designed to reflect all incoming resources receivable and expenditure incurred during the year irrespective of when income is actually received and payments made. Total incoming resources for the year amounted to £818,774 (2023: £894,718) of which £228,728 (2023: £156,065) is the core grant from the Department of Agriculture, Environment and Rural Affairs (DAERA). Total resources expended of £730,366 (2023: £810,309) resulted in a net surplus for the year of £88,408 (2023: £84,409). There is a balance of £10 (2023: negative £5,997) on restricted funds at the year end and the balance on unrestricted funds at the year-end was £546,705 (2023: £464,304) which is free and represents the reserves available to the Directors to help fulfil current and future plans.

RESERVES POLICY

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

- NIEL is reliant upon government funding, and particularly on funding from one Agency within government
- The current funding situation is uncertain; central government funding is being reduced in Northern Ireland, and it is likely that NGOs across NI will be adversely affected in the coming years
- To assist with cashflow
- Evidence of a reasonable level of reserve will : provide confidence to funders and other potential partners; demonstrates NIEL's sustainability and capacity to manage unforeseen financial difficulty; assist in the long-term strategic planning of the organisation

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

Based on a 6-month operating cost (unrestricted fund only) of £360,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £280,000 and £460,000. However due to the Coronavirus pandemic, and the resulting long-term uncertainty, the Board consider it prudent to hold a higher level of reserves, if this can be achieved, until further notice.

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

EMPLOYEES

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

PLANS FOR FUTURE PERIODS

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

AUDITORS

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

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

This report was approved by the board of directors on 5th December 2024 and signed on its behalf by:



Stephen Aston

Chair - Board of Directors / Trustees

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

Opinion

We have audited the financial statements of Northern Ireland Environment Link (the "Charity") for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the Notes to the Accounts numbered 1 to 19, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

cont'd.../

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel V. Skillen (Senior Statutory Auditor)

for and on behalf of

Diamond & Skillen

Chartered Accountants and Registered Auditor

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

5th December 2024

Northern Ireland Environment Link

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

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

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

Northern Ireland Environment Link

Statement of Financial Position (Balance Sheet)
as at 31st March 2024

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

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

The financial statements on pages 6 to 17 were approved by the Board of Directors/Trustees on 5th December 2024 and signed on their behalf by:



Stephen Aston
Chairman of Director/Trustees



Murray Watt
Director/Trustee, Hon Treasurer

Northern Ireland Environment Link

Statement of Cash Flows for the year ended 31st March 2024

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

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

Northern Ireland Environment Link
Notes forming part of the Financial Statements for the year ended 31st March 2024

1. Accounting Policies

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

1.1 Basis of preparation

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

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

1.2 Reconciliation with previously Generally Accepted Accounting Practice

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

No restatements were required.

1.3 Preparation of the accounts on a going concern basis

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

1.4 Fund accounting

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

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

Investment income and gains are allocated to the appropriate fund.

1.5 Income

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

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

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

Grants receivable

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

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

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

1.6 Interest receivable

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

1.7 Expenditure and irrecoverable VAT

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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

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

1.8 Taxation

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

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

1.9 Allocation of costs to funds

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

1.10 Non-Current Assets

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

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

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

Depreciation is provided at the following rates:

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

1.11 Receivables

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

1.12 Cash at bank and in hand

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

1.13 Payables and provisions

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

1.14 Pension costs

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

1.15 Reserves Policy

The charity holds a reserve for the following reasons:

- NIEL is reliant upon government funding, and particularly on funding from one Agency within government
- The current funding situation is uncertain; central government funding is being reduced in Northern Ireland, and it is likely that NGOs across NI will be adversely affected in the coming years
- To assist with cashflow
- Evidence of a reasonable level of reserve will : provide confidence to funders and other potential partners; demonstrates NIEL's sustainability and capacity to manage unforeseen financial difficulty; assist in the long-term strategic planning of the organisation

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

Based on a 6-month operating cost (unrestricted funds only) of £360,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £280,000 and £460,000. However due to the Coronavirus pandemic, and the resulting long-term uncertainty, the Board consider it prudent to hold a higher level of reserves, if this can be achieved, until further notice.

2. Legal status of the charity

2.1 Registrations

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

2.2 Charitable status

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

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

3

Income

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

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

4

Expenditure

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

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

5 Net incoming resources

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

6 Employee costs

6.1 Salaries and Pensions

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

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

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

No employee was paid more than £60,000 in the year (2023: none)

6.2 Trustees' expenses

Members of the Board of Directors (who are also the Trustees of the charity) receive no remuneration for their services. The Director / Trustees of the charity are eligible to receive reimbursement of expenses incurred for attendance at events and meetings whilst representing NI Environment Link and for attendance at meetings to further the charity's business plan and attendance at meetings of the Board. The expenses borne by the charity in 2023/24, paid to the directors of the charity were £nil (2023: £nil).

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

7 Pension costs

The company operated defined contribution schemes in respect of its staff. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £35,705 (2023: £33,618)

8 Property, plant and equipment

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

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

9 Receivables

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

10 Payables: amounts falling due within one year

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

11 Financial Commitments

Unrestricted funds

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

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

Northern Ireland Environment Link has entered into a number of long term contracts for the supply of services all of which are cancellable.

Restricted funds

The company has no financial commitments relating to restricted funds.

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

12 Statement of Funds

12.1 Movement on general/designated and restricted funds

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

12.2 Description of funds

UNRESTRICTED FUNDS:

- **General Reserve** represents the free funds of the charity which are not designated for particular purposes.
- **Climate NI** is a contract for servicing and project delivery from the DoE/DAERA. The current contract finished in August 2023 and a new 5-year CNI contract commenced (see below)
- **Training fund** is a fund designated to received funds generated by NIEL providing training on environmental issues
- **Nourish NI (previously Belfast Food Network)** is grants and income received for servicing and delivery of the Belfast Food network programme.
- **CNI Mitigation Project** is a contract with DAERA to provide Mitigation support. This contract finished in August 2023 and a new 5-year CNI contract commenced (see below)
- **PCAN - PCAN (Place-based Climate Action Network)** is a Rural Resilience Project that aims to raise awareness amongst farmers and the wider agri-sector, of climate risks and opportunities for farm businesses in Northern Ireland, and practical approaches to adapt and prepare. Feedback from regional Workshops with farmers is shared with agri-policy makers, and the research findings of the project are helping to identify information gaps in this area for the sector
- **Urban Parks** - To Co-create a vision and action plan for Northern Irelands public Urban Green Spaces, To bring together hundreds of experts, leaders and enthusiasts from Local Authorities, VCSEs, Health Sector, Private Sector, Investors, Academics and members of the public.
- **CRESI Project** - The Covid Recovery Employment and Skills Initiative (CRESI) project is a 3-year funded post for a Historic Environment Projects and Policy Officer, created to help support the sustainability of heritage organisations and assist the sector in recovery from the impacts of the pandemic. Funded by the Department for Communities and delivered by the National Lottery Heritage Fund
- **HLCF Dormant Accounts** - Grant to cover 18 months Operations Manager post to build resilience into organisation
- **HEF Revival** is a contract from the Department for Communities Support to develop a new heritage sector website including the existing 'Heritage Delivers' microsite, requirements associated with the Archaeology 2030 project, and the functionality to add further information.

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

12.2 Description of funds (cont'd)

UNRESTRICTED FUNDS:

- **Community Relations Council** - Funding to employ a consultant or researcher to review the nature of engagement of ethnic minorities in environmental issues, projects, and activities, such as volunteering and campaigning with a view to identifying how to increase and extend that engagement in minority ethnic and new communities in NI. This resulted in the publication of the "Change Starts With Us" report which was formally launched in June 2023
- **NI Housing Executive** - Climate NI team working with NIHE to develop their first Climate Adaptation plan and to deliver accredited Climate Change training for staff
- **Public Body Reporting** - Supporting the Development of Public Body Reporting on Climate Change, which is required by s42 of the Climate Change Act (Northern Ireland) 2022.
- **Education** - To develop a long term strategy for environmental education in Northern Ireland
- **Health** - Funding towards staff recruitment to deliver an Environment and Health project and in particular, design of Social Prescribing Tools & Greenspace Mapping for NI
- **Economics** - To Assist in NIEL's programmes around Environment & Economy and in particular, to provide a secretariat duties to NIEL's Natural Capital Forum Group, including assistance in the production of a major Natural Capital in NI report
- **CCC** - Stephen Jones has been on secondment with the UK Climate Change Committee (Government's independent advisor on climate change) for nearly a year, ending at the 31 October 2023. He has been working on the first ever set of adaptation reports for every region of the UK, as well as helping to design elements of the Fourth UK Climate Change Risk Assessment.
- **Heritage for Health** - a new, innovative and regional model combining mental health recovery with natural heritage recovery. It is designed to bring direct benefits to health service users whose mental health has been adversely affected during the pandemic; and at the same time, to involve more people in accessing our natural heritage sites and activities.
- **NIPAN** - Project costs for a Protected Areas Network in Northern Ireland to progress conservation & restoration of landscapes and seascapes
- **CNI Adpatation and Mitigation** - this is a contract for servicing and project delivery from DAERA (Climate NI) for 5 years. It supercedes the Climate NI and CNI Mitigation projects (above) which closed August 2023
- **Innovate UK** - The Climate NI Team successfully applied for funding as a partner of Derry City and Strabane District Council's bid to the Innovate UK Fast Followers Programme. This project's aim is to realise the ambition of a net zero climate resilient City & District by 2045 through transformational systems including SMART climate action plans underpinned by place-based insights, collaboration and capacity building. The Climate NI Team will support this project through a number of work packages including supporting the development of an organisational Climate Mitigation Action Plan
- **PCAN2** - This is a follow-on programme to PCAN (see above). PCAN (Place-based Climate Action Network) is a Rural Resilience Project that aims to raise awareness amongst farmers and the wider agri-sector, of climate risks and opportunities for farm businesses in Northern Ireland, and practical approaches to adapt and prepare. Feedback from regional Workshops with farmers is shared with agri-policy makers, and the research findings of the project are helping to identify information gaps in this area for the sector
- **The Earth Hub** (Environmental Action for Resilience, Transformation and Health) is a new and dedicated online platform which will enable more collaborative working and connectedness between organisations delivering and seeking to deliver environmental action. At the end of the project the environmental sector will be more resilient and prepared for the future through the reduction in duplication, creation of new resources, training and skills development and increased collaboration across the sector.

RESTRICTED FUNDS

- **TaIX Fund** is a contract for delivery from the Environmental Protection Agency in the Republic of Ireland
- **The Arts Project** closed in 2007. This was the reserve balance at the date of closure.

13 Analysis of charity net assets between funds

	Unrestricted funds £	Restricted funds £	Totals 2024 £
Fixed Assets	-	-	0
Current Assets	583,579	10	583,589
Current liabilities	(63,478)	-	(63,478)
	520,101	10	520,111

14 Income and expenditure summary

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

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

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

16 Returns on investment and servicing of finance

	2024 £	2023 £
UK bank interest received	750	681

17 Transfers

17.1 Transfers between unrestricted and restricted funds

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

17.2 Transfers between unrestricted and designated funds

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

18 Related party transactions

There were no significant related party transactions identified in the financial year.

Many of the members of the Board of Directors (who are also the Trustees of the charity) represent member organisations of the charity and as such the charity receives income from these by way of subscriptions. No member of the Board of Directors, nor any member of the charity connected to any member of the Board of Directors received payments for services rendered to the charity.

19 Disclosure of relevant circumstances

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

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

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

Northern Ireland Environment Link

Northern Ireland - Charity number 101074

Annual report

Northern Ireland Environment Link

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

General

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

Directors/Trustees

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

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

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

Statement of Directors'/Trustees' Responsibilities and Corporate Governance

The Directors/Trustees are responsible for ensuring that the Company keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

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

Statement as disclosure to our auditors

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

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

Internal controls

Internal controls over all forms of commitment and expenditure continue to be reviewed to improve efficiency.

Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed on an ongoing basis by executive management and quarterly by the Board of Directors.

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

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

Risk Statement

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

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

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

Risk Management

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

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

The Charity's objectives are to:

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

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

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

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 6 is designed to reflect all incoming resources receivable and expenditure incurred during the year irrespective of when income is actually received and payments made. Total incoming resources for the year amounted to £818,774 (2023: £894,718) of which £228,728 (2023: £156,065) is the core grant from the Department of Agriculture, Environment and Rural Affairs (DAERA). Total resources expended of £730,366 (2023: £810,309) resulted in a net surplus for the year of £88,408 (2023: £84,409). There is a balance of £10 (2023: negative £5,997) on restricted funds at the year end and the balance on unrestricted funds at the year-end was £546,705 (2023: £464,304) which is free and represents the reserves available to the Directors to help fulfil current and future plans.

RESERVES POLICY

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

- NIEL is reliant upon government funding, and particularly on funding from one Agency within government
- The current funding situation is uncertain; central government funding is being reduced in Northern Ireland, and it is likely that NGOs across NI will be adversely affected in the coming years
- To assist with cashflow
- Evidence of a reasonable level of reserve will : provide confidence to funders and other potential partners; demonstrates NIEL's sustainability and capacity to manage unforeseen financial difficulty; assist in the long-term strategic planning of the organisation

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

Based on a 6-month operating cost (unrestricted fund only) of £360,000 and current wind-up costs in the region of £100,000, this makes a target reserve of between £280,000 and £460,000. However due to the Coronavirus pandemic, and the resulting long-term uncertainty, the Board consider it prudent to hold a higher level of reserves, if this can be achieved, until further notice.

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

EMPLOYEES

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

PLANS FOR FUTURE PERIODS

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

AUDITORS

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

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

This report was approved by the board of directors on 5th December 2024 and signed on its behalf by:



Stephen Aston

Chair - Board of Directors / Trustees

Northern Ireland Environment Link

Northern Ireland - Charity number 101074

Annual return

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

Opinion

We have audited the financial statements of Northern Ireland Environment Link (the "Charity") for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the Notes to the Accounts numbered 1 to 19, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

cont'd.../

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel V. Skillen (Senior Statutory Auditor)

for and on behalf of

Diamond & Skillen

Chartered Accountants and Registered Auditor

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

5th December 2024

Northern Ireland Environment Link

Northern Ireland - Charity number 101074

Accounts

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



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

Financial Statements
for the year ended 31st March 2023

Northern Ireland Environment Link

Company Information

Executive / Board of Directors / Trustees

CHAIR

Stephen Aston

VICE CHAIRS

Joanne Sherwood. *RSPB*

TREASURER

Murray Watt. *Supporting Communities NI*

DIRECTORS

Paul Armstrong. *Woodland Trust*

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

Ian Humphreys. *Keep Northern Ireland Beautiful*

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

Dawn Miskelly. *Ulster Wildlife*

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

Lizzy Pinkerton. *Belfast Hills Partnership*

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

Diane Ruddock. *National Trust*

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

Company Secretary Craig McGuicken

Company Number NI034988

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

Registered Office 89 Loopland Drive
Belfast
BT6 9DW

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

Business Address 89 Loopland Drive
Belfast
BT6 9DW

Northern Ireland Environment Link

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Northern Ireland Environment Link

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

General

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

Directors/Trustees

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

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

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

Statement of Directors'/Trustees' Responsibilities and Corporate Governance

The Directors/Trustees are responsible for ensuring that the Company keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

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

Statement as disclosure to our auditors

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

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

Internal controls

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

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

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

Risk Statement

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

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

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

Risk Management

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

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

The Charity's objectives are to:

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

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

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

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

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

RESERVES POLICY

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

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

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

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

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

EMPLOYEES

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

PLANS FOR FUTURE PERIODS

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

AUDITORS

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

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

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



Stephen Aston

Chair - Board of Directors / Trustees

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

Opinion

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

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

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

cont'd.../

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel V. Skillen (Senior Statutory Auditor)

for and on behalf of

Diamond & Skillen

Chartered Accountants and Registered Auditor

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

30th November 2023

Northern Ireland Environment Link

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

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

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

Northern Ireland Environment Link

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

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

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

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



Stephen Aston
Chairman of Director/Trustees



Murray Watt
Director/Trustee, Hon Treasurer

Northern Ireland Environment Link

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

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

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

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

1. Accounting Policies

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

1.1 Basis of preparation

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

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

1.2 Reconciliation with previously Generally Accepted Accounting Practice

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

No restatements were required.

1.3 Preparation of the accounts on a going concern basis

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

1.4 Fund accounting

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

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

Investment income and gains are allocated to the appropriate fund.

1.5 Income

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

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

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

Grants receivable

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

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

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

1.6 Interest receivable

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

1.7 Expenditure and irrecoverable VAT

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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

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

1.8 Taxation

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

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

1.9 Allocation of costs to funds

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

1.10 Non-Current Assets

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

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

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

Depreciation is provided at the following rates:

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

1.11 Receivables

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

1.12 Cash at bank and in hand

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

1.13 Payables and provisions

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

1.14 Pension costs

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

1.15 Reserves Policy

The charity holds a reserve for the following reasons:

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

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

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

2. Legal status of the charity

2.1 Registrations

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

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

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

2.2 Charitable status

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

3a Income

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

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

3b Additional information on income adjustments

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

4 Expenditure

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

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

5 Net incoming resources

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

6 Employee costs

6.1 Salaries and Pensions

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

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

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

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

6.2 Trustees' expenses

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

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

7 Pension costs

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

8 Property, plant and equipment

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

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

9 Receivables

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

10 Payables: amounts falling due within one year

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

11 Financial Commitments

Unrestricted funds

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

Restricted funds

The company has no financial commitments relating to restricted funds.

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

12 Statement of Funds

12.1 Movement on general/designated and restricted funds

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

12.2 Description of funds

UNRESTRICTED FUNDS:

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

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

.2 Description of funds (cont'd)

UNRESTRICTED FUNDS:

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

RESTRICTED FUNDS

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

13 Analysis of charity net assets between funds

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

14 Income and expenditure summary

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

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

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

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

16 Returns on investment and servicing of finance

	2023 £	2022 £
UK bank interest received	681	660

17 Transfers between funds

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

18 Related party transactions

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

19 Disclosure of relevant circumstances

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

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

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

Northern Ireland Environment Link

Northern Ireland - Charity number 101074

Annual report



Northern Ireland
**environment
link**



2022-23 Annual Report

Our vision is for a **valued, resilient, healthy environment**

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Northern Ireland Environment Link (NIEL) is the forum and networking body for organisations interested in the environment of Northern Ireland. It assists members to develop views on issues affecting the environment and to inform and influence policy and practice impacting on the natural and built environment of Northern Ireland. Our 71 Full Members represent 190,000 individuals, attract 1.5m visitors per annum and have an annual turnover of over £65 million in Northern Ireland. NIEL also has 43 Associate Members composed of statutory organisations, companies and individuals with an interest in the environment. Northern Ireland Environment Link's Vision is for 'a valued, resilient, healthy environment'.

Board			
Chair	Stephen Aston (Independent Member)		
Vice Chair	Joanne Sherwood (RSPB NI)		
Hon. Treasurer	Murray Watt (Supporting Communities NI)		
Co Secretary	Craig McGuicken (NIEL)		
Trustees	Declan Allison (Friends of the Earth)	<i>Joined Mar 2023</i>	
	Paul Armstrong (The Woodland Trust)		
	William Deane (Action Renewables)	<i>Joined Dec 2022</i>	
	Ian Humphreys (Keep Northern Ireland Beautiful)		
	Karen Kerr (Queen's University Belfast)		
	Dawn Miskelly (Ulster Wildlife)		
	Ian Nuttall (Independent Member)	<i>Resigned Jan 2023</i>	
	Lizzy Pinkerton (Belfast Hills Partnership)	<i>Temporarily stepped down July 2022</i>	
	Darren Rice (Ring of Gullion AONB)	<i>Joined Jun 2022</i>	
	Diane Ruddock (National Trust)		
	Caroline Winder (Action Renewables)	<i>Resigned Jan 2023</i>	
	Staff		
		Amy Bell – Climate NI Officer	
		Dr Jade Berman – Climate Resilience Researcher (TalX Project)	<i>Resigned Dec 2022</i>
	Malachy Campbell – Senior Policy Officer		
	Julie Corry – Public Body Reporting Coordinator	<i>Joined Sept 2022</i>	
	Jill Eagleson – Policy & Projects Officer	<i>Resigned Dec 2022</i>	
	Ruari Fairtlough – Finance Manager	<i>Resigned Jan 2023</i>	
	Beth Frazer – Heritage for Health Programme Coordinator	<i>Joined Jan 2023</i>	
	Rory Flanagan – Health and Environment Officer	<i>Joined Oct 2022, resigned Jan 2023</i>	
	Michelle Grimes – Nourish NI Support Officer	<i>Joined May 2022</i>	
	Stephen Jones – Climate NI Resilience Co-ordinator		
	Sean Kelly – Interim Chief Executive / Development Manager		
	Alan Kennedy-Asser – Climate Resilience Prog. Embedded Researcher	<i>Contract ended Nov 2022</i>	
	Perla Mansour – Climate NI Mitigation Officer	<i>Resigned Oct 2022</i>	
	Dr Jane McCullough – Climate NI Manager		
	Craig McGuicken – Chief Executive Officer	<i>Resigned Jan 2023</i>	
	Connor McLean – Policy and IT Officer		
	Kerry Melville – Operations Manager / Nourish NI Coordinator		
	Iona Meyer – Network, Events and Membership Coordinator		
	Jill Montgomery – Rural Resilience Project Coordinator		
	Leah O'Neill – Historic Environment Policy and Projects Officer		
	Lizzy Pinkerton – Urban Green Spaces NI Project Manager	<i>Joined July 2022</i>	
	Brenda Roddy – Public Body Reporting Coordinator	<i>Joined Sept 2022</i>	
	Deborah Shields – Finance Manager	<i>Joined Jan 2023</i>	
	Will Stringer – Climate NI Assistant		
	Lawrence Geoffrey Tingson – Economics and Environment Officer	<i>Joined Sept 2022</i>	
	Erin Walker – Climate NI Assistant		
	Portia Woods – Policy Officer	<i>Resigned May 2022</i>	

A View from NIEL



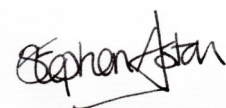
Alexander Dumas finished his epic novel “The Count of Monte Cristo” in 1844 when the world population was circa 1.2 billion. At the same time Britain was completing the first Industrial Revolution. The second had just begun across Europe and America. The consequence was the transformation of society from being largely agrarian to one based on machine manufacturing. The aftermath was the beginning of progressive conflict between nature and economic growth on a global scale.

According to the paleontologist, Henry Gee, mammal species tend to come and go rather rapidly, appearing, flourishing and disappearing in around 1 million years. In 2021 he predicted that habitat degradation, low genetic variation and declining fertility is setting up Homo sapiens not just for shrinkage but collapse. We are at around the 300,000 year mark and 30 years on since the awakening marked by the United Nations Framework Convention on Climate Change. “Sapiens” is derived from the Latin word meaning “wise” or “astute”. So, national leadership should be by action and delivery, not just promise.

Northern Ireland’s investment in the environment remains in competition with other demands. However, it would be fitting if, using the Treasury’s Public Expenditure Statistical Analysis (2023), our total per capita expenditure on Environmental Protection of circa £153 was raised to at least equal that of England at £191 and reach towards Scotland’s figure of £277.

We should not, as Dumas’ central character proclaims: “wait and hope”. We should not wait for someone else or another organisation to act. We should not hope for ‘Artificial Intelligence’ to remedy existential threats. We are all active consumers, who choose our politicians, who can make a difference. That is why the work of NIEL and its members is so vitally important in rising to the challenge. I am greatly encouraged by the array of successful partnerships and programmes from Urban Green Spaces to practical adaptation factsheets to help farmers with Rural Resilience. Ahead, there is amazing promise in the creation of the EARTH Hub and innovative work on Nutrient Management.

I am inspired by the investment made in NIEL by our sponsors and lifted by the support of our members and the Board. I am also delighted by the achievements of the whole team, Craig’s strong legacy and the huge potential for collaborative working that our new Chief Executive, Max Bryant, is already developing at pace. Thank you all.



Stephen Aston, NIEL Chair



The span of this Annual Report saw a period of transition for NI Environment Link and I would like to recognise the fantastic work that was carried out by NIEL during Craig McGuicken's time as CEO. The following is testament to his and the teams' achievements during the past 12 months.

Over this period NIEL continued to operate in Northern Ireland's unique financial and political context. The lack of a decision-making Executive; the legacy impact of the pandemic and the ongoing uncertainty as Brexit became embedded in everyday life have all had an impact but the organisation still delivered for its members. Whilst communication; widespread sector engagement and advocacy for policy change has remained at the core of what we do, we have also brought a range of projects to a successful conclusion. These included managing the immediate impact of Brexit through direct working groups and Nature Matters; carrying out reports into the value of Natural Capital and examining how we can improve Equality, Diversity and Inclusion in the sector. We also used several projects as test cases before moving to larger initiatives, particularly around the environment's impact on health and wellbeing which has led to the Heritage 4 Health project.

Whilst the sheer breadth and range of what NIEL does is impressive, what of the future? There is no doubt that there has never been a more challenging time for the environment and eNGOs. The impact of climate change is becoming ever more apparent; sustainable practices face challenges as the cost-of-living crisis impacts on communities and the environment is becoming a new battleground for culture warriors. How does NIEL build on its undoubted success to meet the challenges of the next decade and beyond?

Clearly the organisation has an incredibly strong base and history, as evidenced by this Annual Report, but I will be working with the Board, team and our members to review our strategy, update our business plan and ensure that our focus and priorities meet the future needs of our members and the wider sector. Already we are looking at how we can build and expand partnerships through projects such as EARTH Hub, with Keep Northern Ireland Beautiful, and Heritage 4 Health, with Healthy Living Centre Alliance. Alongside these traditional collaborations we are exploring how we can work more effectively with both the commercial and agricultural sectors to deliver the changes that are needed to meet the targets outlined in the Climate Act and other legislation.

These are uncertain times but NIEL has an enviable track-record of facing into issues, adapting to the changing situation and working through partnership to deliver for its members and for Northern Ireland's environment. We need to build on this record of change and adaptation to meet the current domestic and global challenges that the world faces. We will continue to advocate and drive for a 'valued, resilient, healthy environment' for all.

I would like to conclude by thanking my team and the Board for all the hard work that they have put into driving the organisation's success and for the welcome and support that they have given me since I joined as CEO. I am hugely excited about NIEL's future and look forward to working with you to enable us to continue to make a real and sustained difference.

Max Bryant, NIEL Chief Executive

Introduction

This annual report details the activities and initiatives delivered by NIEL in accordance with the organisation's purposes for the public benefit:

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

The Board of Directors have had due regard to Charity Commission guidance in the preparation of this report.

Strategic Aim 1: Environmental Policy & Advocacy

Advance the conservation, management and access of the environment through development of relevant policy and advocacy

DAERA Stakeholder Engagement

Given DAERA's responsibilities in a wide range of agricultural and environmental issues, we continue to prioritise our interaction with DAERA and the NIEA in fulfilling our role in advancing our environmental policy and advocacy work.

As well as numerous one-to-one meetings throughout the year, we also represented the sector in a number of DAERA led Stakeholder forums including; the Green Growth Forum, DAERA Agri Policy Framework Stakeholder Group, and the Wildfire Stakeholder Forum.



Department of
**Agriculture, Environment
and Rural Affairs**

www.daera-ni.gov.uk



EU Exit

We continue to strive for the best possible outcome for the environment following the UK's decision to leave the European Union. As a member of the Ad-Hoc Group for North-South and East-West Cooperation and the NI Civic Working Group on the Protocol, throughout the year we have taken the opportunity to raise environmental issues regarding the NI/Ireland Protocol and more recently the Windsor Framework with senior UK, Irish and EU officials in terms of the possible implications for our environment.



Environmental Governance

Although the Environment Act (2021) was approved by the NI Assembly on 22nd February 2022, and contained a range of beneficial environmental measures such as statutory duties on DAERA to publish an Environmental Improvement Plan (EIP), issue a policy statement on environmental principles, and the extension of the remit of the Office for Environmental Protection (OEP) to include Northern Ireland, progress in many of these areas stalled with the collapse of the NI Assembly. Fortunately, progress has been made with the establishment of the OEP in NI.

Throughout the year, NIEL has held a number of formal and informal meetings with the OEP including an in-person meeting with their Board and Executive on 29th June 2022 to discuss the environmental issues most important to the sector and future OEP/NIEL engagement.



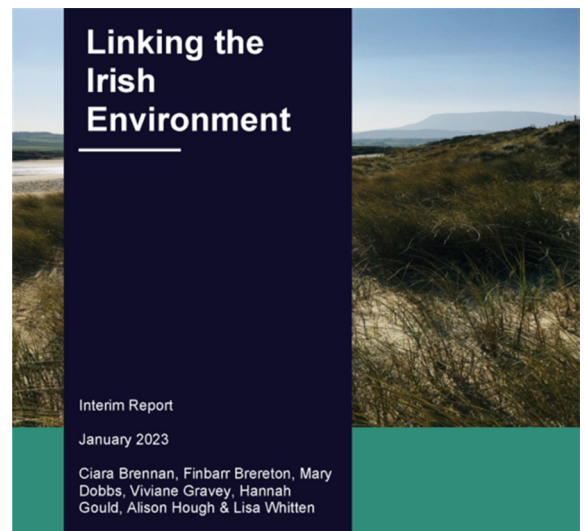
Office for
**Environmental
Protection**

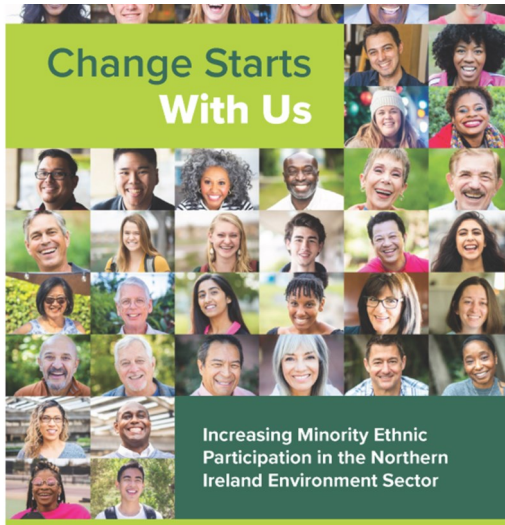
Environmental Governance & Cooperation

Given that the island of Ireland (and its surrounding seas) can be viewed as a single biogeographic unit, a key element of our work continues to be cooperation with our colleagues in the Irish Environmental Network (IEN) when a cross-border or all-island approach to environmental issues is mutually beneficial.

This co-operation has continued to go from strength to strength, with financial support secured from Community Foundation Ireland and Community Foundation Northern Ireland's joint 'All-island fund' to allow for refinement of future collaboration. This support led to the joint publication of the '*Linking the Irish Environment*' [interim report](#) in January 2023. NIEL and IEN seek to enable the environment sector across the island of Ireland to cooperate and engage on an all-island and cross-border basis to deal with shared environmental challenges, risks, and opportunities, especially in light of new environmental arrangements post-Brexit. The *Linking the Irish Environment* report also included consideration of best practice on Cross-Border and EU/non-EU linkages.

In addition to the 'North-South' work outlined above, NIEL equally continues to further the 'East-West' dimension of our work through on-going participation in Environment Links UK. Environment Links UK comprises the combined resources and memberships of NIEL, Wildlife and Countryside Link (England), Scottish Environment Link, and Wales Environment Link and we have also worked with Greener UK to set out our recommendations for how the UK and devolved governments should work together to protect and enhance the environment as we leave the EU. As part of this collaboration we continued to highlight the risks arising from divergence in environmental regulation across the UK.





Change Starts With Us

In autumn 2022, NIEL commissioned some NI-specific research on the level of engagement of ethnic minorities in the environment in NI.

The findings of this research are outlined in our Community Relations Council funded report, *'Change Starts With Us: Increasing Minority Ethnic Participation in the NI Environment Sector'*.

The [final report](#) was shared with participants of our September 2022 workshop in advance of the planned launch in April 2023.

NIEL also plans to host a follow-up event with workshop participants in June 2023.

NI Protected Areas Network (NIPAN)

In autumn 2022, NIEL secured support from Esmée Fairbairn Foundation and Action Renewables for a 3-year project to support the development of the NIPAN network and a programme of activities to ensure our special and protected landscapes are better protected and are places where: nature is recovering; they make a contribution to mitigating and adapting to climate change; engage and make a greater contribution to peoples' and communities' health and wellbeing and contribute to a strong and sustainable economy.

A key aspect of the funding was to provide a dedicated staff resource to help NIPAN achieve its goals.



Putting Nature at the Heart of NI Decisions

Every decision we make has an impact on the natural world and we seldom consider the impacts of those decisions.

In 2020, we secured funding for a staff resource to facilitate a NIEL Natural Capital Working Group to produce a thought-provoking report on what nature provides for us as a society.

This report proposes that the concepts of natural capital and ecosystem services should be used as the basis for protecting and enhancing natural systems in order to deliver widespread and multiple benefits for the environment itself, for people and for the economy. The report also includes recommendations and a delivery plan as to how government in particular should take this work forward.

The full report can be accessed on the [NIEL website](#).

Health

In recent years, NIEL has collaborated closely with our members to make progress on health and environmental issues. The health and wellbeing benefits of spending time in nature are now better understood and documented than ever before.

This growing body of evidence gives strong motivation to take action, to expand and enhance opportunities for people to connect with the natural world. By working together, NIEL and our partners can develop policies, programmes, and interventions to increase equitable access to high quality natural spaces and experiences. Realising the public health potential of contact with nature requires overcoming challenges like balancing conservation and access. The premise of improving health and wellbeing whilst also supporting ecosystems makes this work of vital importance.





Heritage 4 Health



Heritage 4 Health (H4H)

The commencement of our National Lottery Heritage Fund project, Heritage 4 Health (H4H) and the appointment of the H4H Coordinator has seen the biggest body of activity in health this year. H4H is a new, innovative and regional model combining mental health recovery with natural heritage recovery. It is designed to bring direct benefits to health service users whose mental health has been adversely affected post pandemic; and at the same time, to involve more people in accessing our natural heritage sites and activities.

Programme participants are referred through our partnership with Healthy Living Centre Alliance across Northern Ireland and facilitated to help envisage their lives in the future with hope and positivity. It is anticipated that H4H will help people benefit from a variety of positive impacts. An increase in engagement with environmental heritage has the potential to increase visits, knowledge and understanding.

Environmental Policy Consultations

NIEL responded to a wide range of policy consultations throughout the year including: Review of NI Bathing Waters, Ammonia Strategy for NI, Heritage 2033 Strategy, Circular Economy Strategy for NI and more. See below for the full list:

Consultation	Organisation	Submitted
Review of Bathing Waters in Northern Ireland	DAERA	8th April 2022
Wild Bird General Licences	DAERA	21st July 2022
Letter to SoS for Levelling Up, Housing & Communities RE Levelling Up Bill	DLUHC	16th August 2022
Heritage 2033 Strategy	TNL Heritage Fund	2nd September 2022
UK Heritage Pulse Survey	TNL Heritage Fund	7th September 2022
Letter to Ministers RE Retained EU Law Bill	NI Executive & NIO	30th September 2022
A Future Network For All	NIE Networks	7th November 2022
NIMTF response to the Republic of Ireland's 4th Biodiversity Action Plan	DHLGH	8th November 2022
People & Place Strategy for NI	Dept for Communities	7th December 2022
Review of UK Forestry Standard	Forestry Commission	18th December 2022
Review of Permitted Development Rights	Dept for Infrastructure	22nd December 2022
Energy "One Stop Shop" Implementation Plan	Dept for the Economy	31st January 2023
Ammonia Strategy for Northern Ireland	DAERA	3rd March 2023
Circular Economy Strategy for Northern Ireland	Dept for the Economy	20th March 2023
Belfast Tree Strategy (pre-consultation engagement)	Belfast City Council	Engagement ongoing
NI Biodiversity Strategy (pre-consultation engagement)	DAERA	Engagement ongoing
Sewage Sludge Strategy (pre-consultation engagement)	NI Water	Engagement ongoing



Strategic Aim 2: Partnership & Collaboration:

Advance collaboration within and beyond the Environmental NGO sector

Task Forces & Working Groups (WGs)

NIEL met with working group chairs on 19th May 2022 to discuss the future of the NIEL working groups, the creation of a new policy group to co-ordinate working groups, and how to ensure wider participation from members.

We continue to encourage members to engage with Task Forces/Working Groups that are relevant to their own work areas – if you are interested in participating in any of these groups, please contact [Malachy Campbell](#).

Sustainable Agricultural Policy Working Group (SAP)

NIEL's Sustainable Agricultural Policy Working Group vision is for land to be used and managed in a way that is good for people, nature and the climate.

Fundamental reform of agriculture policy is required to transform our food and farming system to ensure that farmers and rural communities have a sustainable and prosperous future, to provide opportunities for nature to thrive, deliver ambitious climate targets and to enable access to healthy, sustainable, and affordable food.

With NI's agricultural policies currently undergoing significant reform this has been a very busy year for SAP. Key outputs include briefings on Farming for Carbon, the Soil Nutrient Health Scheme, Farming with Nature, and Ammonia Emissions. As well as consultation responses, the Group has also undertaken a number of meetings with departmental officials and other influential bodies including the Office for Environmental Protection.

NI Marine Task Force (NIMTF)

Following discussions with representatives from the fishing industry, in April 2022 the NIMTF worked alongside the Northern Ireland Fishermen's Federation (NIFF) developing a [joint response](#) to the consultation on the draft Joint Fisheries Statement, making the case for environmentally sustainable and economically viable fisheries which safeguard the marine environment. NIMTF continue to engage positively with NIFF representatives.

The NIMTF made submissions to several other consultations including: Ireland's 4th National Biodiversity Action Plan; Outline Strategy for Future Marine and Fisheries Support 2023-2028; and the Draft Renewable Energy Action Plan. NIMTF also contributed to a Blue Carbon Action Plan and MPA Strategy Review development workshop at Castle Espie. In November 2022, the NIMTF launched its Marine Vision at Stormont, outlining the priorities for marine recovery in NI. The Marine Vision continued to be highlighted at several political party conferences, including at a stall at the Alliance party conference in March 2023.

Freshwater Task Force (FWTF)

This year, FWTF reviewed its operations and developed a draft outline of priority areas for it to focus on. In April 2022, the FWTF provided input to the NIEL consultation response on Bathing Waters. The FWTF also provided input to the Office for Environmental Protection (OEP) review of the implementation of law concerned with protecting the freshwater and coastal environment in England and Northern Ireland, focusing on the Water Framework Directive Regulations and their application through River Basin Management Plans. Further to this, the chair of the FWTF took up an invitation from the OEP to contribute to the 'Project Bellisima' stakeholder group which arose from that initial review.





Climate Change Act (Northern Ireland) 2022

2022 CHAPTER 31

An Act to set targets for the years 2050, 2040 and 2030 for the reduction of greenhouse gas emissions; to provide for a system of carbon budgeting; to provide for reporting and statements against those targets and budgets; to confer power to impose climate change reporting duties on public bodies; to provide for reports and advice from the Committee on Climate Change; and for connected purposes. [6th June 2022]

BE IT ENACTED by being passed by the Northern Ireland Assembly and assented to by Her Majesty as follows:

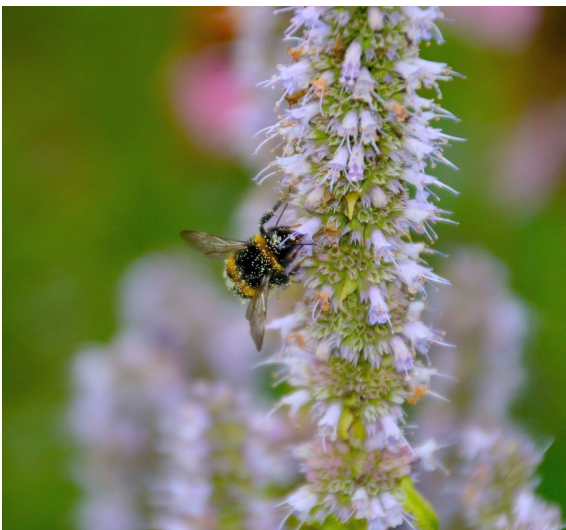
PART I

Emissions Targets And Sectoral Plans

The emissions targets

The emissions targets for 2050

1.—(1) The Northern Ireland departments must ensure that the net Northern Ireland emissions account for the year 2050 is at least 100% lower than the



Climate Coalition Northern Ireland (CCNI)

On 6th June 2022, the [Climate Change Act](#) (Northern Ireland) 2022 received Royal Assent having been passed by the Assembly on 9th March 2022 before the Assembly was suspended. The main focus for the CCNI is now the implementation of this act, in particular the requirement for Climate Action Plans and the establishment of Climate Commissioner’s Office – both of which are to be completed by 6th June 2024.

Paragraph 29 in Part 3 of the Act requires DAERA to prepare and publish a report for each budgetary period setting out proposals and policies covering the areas of responsibility of each NI government department for meeting the carbon budget in that period. These are known as “climate action plans”.

Paragraph 50 of the Act requires The Executive Office to establish an independent office to be known as the “Northern Ireland Climate Commissioner” with plans for this office to be laid before the Assembly within the period of 2 years beginning the day on which the Act received Royal Assent.

Nature & Environmental Protection Group (NEP)

In July 2022, NEP provided input to a project by the Institute for European Environmental Policy UK on UK/EU and intra-UK environmental law and policy divergence in September 2022. See the report [here](#).

NIEL has also been working closely with the Office of Environmental Protection (OEP) since it was established and the NEP group responded to the OEP call for evidence relating to the designation and management of protected sites in England and NI which will close in April 2023. This work on the NEP submission is ongoing as of March 2023.

Climate Northern Ireland Team

The Climate NI team at NIEL delivered the Climate NI Programme and a number of other complimentary climate projects: Climate Change Act (NI) 2022: Public Body Reporting Stakeholder Engagement, Northern Ireland Housing Executive Adaptation Support, and the Transboundary Adaptation Learning Exchange (TaIX).

Climate NI Programme

The Climate NI Programme is led by a Steering Group composed of 29 organisations from across academia, the business sector, the community and voluntary sector, local and central government. Over the past year, Climate NI delivered a broad programme of work funded by DAERA to increase understanding and promote adaptation and mitigation actions to address the climate emergency. Climate NI built on a broad range of existing partnerships and developed exciting new collaborations. Some key outcomes included:

Supporting Policy Development

Climate NI undertook a mid-programme review of the Civil Society and Local Government chapter of the Second Northern Ireland Climate Change Adaptation Programme. This included updates on 26 existing actions and the addition of 27 new actions from across the sector.

NI Adapts Toolkit & Local Government Climate Action Network (LGCAN)

The 11 NI Local Councils were provided support and guidance in the development of their climate adaptation plans through the Climate NI LGCAN and NI Adapts Planning Toolkit. The group co-developed climate planning methods and tools, and shared best practice on climate action from across NI, UK and other countries.



Sustainability at the heart of a living, working, active landscape valued by everyone.





Climate Change Training

Climate NI developed and delivered Climate Change Training across NI, including Council staff and Elected Members. With Keep Northern Ireland Beautiful we co-developed a new 'Climate Smart Civil Service' course which is being piloted across NI government departments.

Climate Change Act - Public Body Reporting

The Climate NI team supported DAERA on the pre-consultation stakeholder engagement for Public Body Reporting. A series of seven workshops were held with 151 attendees to gather their views on what Public Body Reporting could look like, and to help inform DAERA's consultation. Analysis of the results from workshop participants was collated into reports and a cross-sectoral advisory group was established to provide feedback to DAERA.

Housing Executive Climate Adaptation Plan

Climate NI worked with the Housing Executive to begin development of a Climate Adaptation Plan. This work enabled piloting the NI Adapts Toolkit with a new user group. An adaptation working group has been set up and an initial workshop undertaken. The Climate NI team also developed a NI Social Housing Carbon Literacy Training toolkit and delivered training to 188 Housing Executive staff.

TalX - Transboundary Adaptation Learning Exchange (funded by EPA)

The TalX research project brought partners from Scotland, Northern Ireland and Ireland together to explore methodologies for community level adaptation projects. 'Deep dive' workshops were held with stakeholders across the five jurisdictions, exploring the capabilities needed for place-based adaptation.



Rural Resilience Project

The Rural Resilience Project, started in May 2022, is designed to raise awareness amongst farmers and the wider agricultural sector of climate change risks and opportunities for farm businesses, showcasing a variety of practical approaches to adapt and prepare.

This project is delivered with input from a Steering Group composed of nine agri-sector bodies including Ulster Farmers' Union, Dale Farm, Rural Support, CAFRE, AFBI, AgriSearch and NI Grain Trade Association, in consultation with environmental organisations.

NIEL hosted regional workshops with farmers across Northern Ireland and the feedback is being shared with agriculture and climate policymakers.

An adaptation factsheet was produced to highlight potential impacts of climate risks to farm businesses and best practice climate adaptation measures. The project received media coverage on BBC Radio Ulster 'Farm Gate' programme and in the local press.

The research elements of the project include the 2022 RESIL RISK Northern Ireland public perception survey on climate risks and adaptation, a research gap analysis and collaboration on papers with other academic institutions e.g. Bristol University and Queen's University Belfast. The findings from this research will help to identify information gaps in the area of adaptation for the agri-sector.

The Rural Resilience project is funded by the Economic and Social Research Council through the Place-based Climate Action Network.



Agriculture is one of Northern Ireland's most important industries with 75% of our land farmed in some way. There are over 26,000 active businesses at the heart of communities, mostly small family farms[1]. Farming is vital for our people, the natural environment and the economy, but the impact of climate change means the way we farm needs to adapt so we can build more resilient and sustainable food and farming systems for the future.

How farm businesses are impacted by climate change?

The agricultural sector in the UK and Ireland is already witnessing climate change impacts first-hand in the form of severe weather events and unpredictable seasons. Climate projections have shown that Northern Ireland is expected to have warmer, wetter winters and hotter, drier summers, and an increased intensity in extreme weather events[2].

This poses several risks to farming including increased flooding, droughts and incidences of new pests and diseases, along with biodiversity losses, which can affect crop and grass yields, animal health and incur unexpected financial costs. This has a knock-on effect on food availability and therefore on wider society.



Public perceptions of climate risks and adaptation in Northern Ireland





Voluntary, Community & Social Enterprise (VCSE) Panel

NIEL continues to engage with local government to help advocate for the environment. The NIEL CEO is a member of Belfast City Council's VCSE Panel.

The panel's aims are:

- ◆ To ensure that the sector's voices are represented as part of the community planning process.
- ◆ To develop and improve cross-sectoral relationships and partnerships.
- ◆ To promote effective community engagement.



Interim Regional Planning Commission

A key recommendation of the Public Accounts Committee report on Planning in Northern Ireland (March 2022) was that a Regional Planning Commission be established.

The Commission has been tasked to constructively review, identify improvements, and promote further accountability in planning in Northern Ireland.

NIEL and Climate NI are represented on the Commission.

Strategic Aim 3: Membership and Capacity

Increase the capacity and sustainability of the environmental NGO sector in NI

Education for Sustainable Development

The Education for Sustainable Development Forum (ESDF) is a network that promotes a co-ordinated approach to the delivery of environmental education in NI. ESDF published 8 e-bulletins during the year, providing a range of information and updates for its members.

In December 2022, NIEL and Keep Northern Ireland Beautiful submitted a joint application to the Dormant Accounts Fund for the creation of The EARTH Hub (Environmental Action for Resilience, Transformation and Health Hub), a unique online platform for environmental charities to collaborate and make resources, education and support centrally available to all sectors.

At this year's ESDF conference, we explored the theme of outdoor education using our local urban green spaces. A recording of the event can be accessed via the [NIEL website](#).

The Joint Forum

The NIEL CEO represents the environment sector on the NICVA Joint Forum, which is made up of representatives from Government and the VCSE sector. The Forum provides a mechanism to facilitate open discussion of key issues which shape the relationship between the voluntary and public sectors. It also seeks to examine and influence the impact of public policy and support opportunities for greater co-operation and joint activity.

The Panel met in February, April and September 2022.

**education for
sustainable
development
forum**





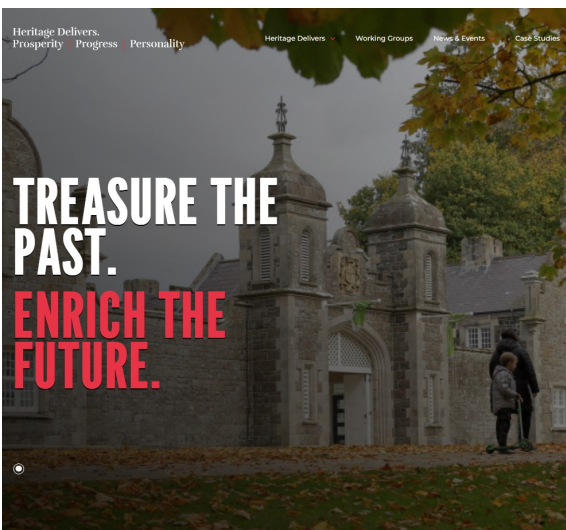
Linking with the Historic Environment

NIEL continues to maintain a strong relationship with Historic Environment Division (HED) of the Department for Communities (DfC). As a key participant in the Historic Environment Stakeholders Group, we continue to work with HED to demonstrate the valuable role heritage plays in our society – by supporting our economy, strengthening our communities, and shaping our places while supporting sustainable development.

The CRESI-funded Historic Environment Projects and Policy Officer post has enabled NIEL to work directly with HED and the Historic Environment Stakeholders Group – who meet quarterly to discuss heritage sector matters. The Officer acts as secretariat and sits on the Advocacy & Communications and Place Shaping subgroups, both set up in late 2022.



The Place Shaping subgroup was formed with the task of developing heritage-led parameters for placemaking in NI. A key focus of the group was the current work being undertaken in Downpatrick by DfC/Strategic Investment Board using the MAG Living High Streets Craft Kit. The subgroup has developed a draft Heritage-Led Place Shaping report, which is currently under review with findings due to be presented at the next HED meeting in December.



NIEL worked with HED to develop and launch an improved version of the Heritage Delivers NI website in March 2023. The website serves as a hub for sharing and accessing information, encouraging active participation and engagement with the wider heritage sector, stakeholders, and the public. NIEL continue to manage the site and regularly update with news, events, case studies, and more.

NIEL also played a role in the Culture, Arts and Heritage (CAH) Strategy Task Force, convening focus meetings of heritage stakeholders and contributed to the CAH report “Investing in Creative Delivery”.

Urban Green Spaces Programme

NIEL, together with National Trust, are leading a National Lottery Heritage Fund programme to research *'The Future of Urban Green Spaces in Northern Ireland'*. This one-year programme was initiated at the end of 2021-22, with the aim of gaining an understanding of the current issues and opportunities for urban green space, and setting out a long-term plan to maximise its better use.

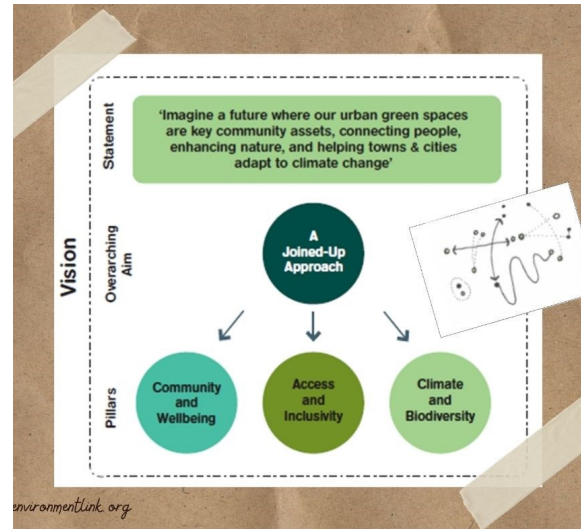
Over the past year a broad range of research and engagement has taken place including initial mapping and data analysis, various workshops and public consultation, with the co-designed vision and route map to be launched in June 2023.

The project has engaged local government, citizens, VCSEs, Health Sector, Private Sector, Academics and other key stakeholders in the co-design of principles and priorities for a collaborative change programme.

The importance of Urban Green Space in Northern Ireland for so many different people and organisations; along with the need to join together to make these spaces work better for climate, health, nature and communities was very apparent throughout this process. There is a willingness to undertake the work, but also a need for investment and support to enable this to happen.

NI Environment Link and the National Trust will continue to work with the National Lottery Heritage Fund as well as other potential funders to see how this vision can be turned into a reality.

Further details of this work and the full report are available on the [NIEL website](https://www.environmentlink.org).





Nourish NI

Nourish NI is building, supporting and leading an emerging sustainable food movement across the country. We are the national NI partner for Sustainable Food Places, which is one of the fastest-growing social movements today. It is an alliance of cities, towns and boroughs, each of which is harnessing sustainable food as a vehicle for driving positive change.

Sustainable Food Places

On the 20th July 2022, food partnership coordinators came together in the Houses of Parliament to meet MPs, celebrate the achievements of food partnerships and call for action on food to address the rising cost of living. There are currently five active food partnerships in NI: Ards and North Down, Belfast City, Derry City & Strabane, Mid & East Antrim, and Newry, Mourne & Down. Nourish NI met up with partnership representatives to discuss the need for endorsement of the NI Food Strategy Framework and create a number of key asks moving forward.

Peas Please

Nourish NI are the national partners for the 'Peas Please' programme. We work in partnership to make vegetables more accessible and affordable by working with a range of different partners and organisations. We work with businesses, collecting Peas Please pledges, and engage with citizens through the volunteer Veg Advocates programme. We also continue to call for system change through our policy work. This report looks at the past year of Veg Advocates with Peas Please awarding 100 micro-grants to support the Advocates in running their own vegtastic activities as well as continuing to support the programme more generally. Catch up on the latest case studies and programme activities [here](#).

Vegetable Advocates Activities

We have 33 volunteer Veg Advocates that are involved in amazing community food initiatives. Our VAs are increasing access to vegetables for their communities through growing, cooking and sharing knowledge. In August 2022, we were able to visit Scullery O'Tullagh, where our VAs Tom and William showed us around their wonderful allotment in Ballymena. Nourish NI were shown the recent activities on site and how they aim to improve education around growing and produce to the local community. We plan to further develop this programme and increase access to minority groups.



Bridging the Gap

Nourish NI are working with Sustain, Alexandra Rose Charity, Growing Communities, Food Sense Wales, and Nourish Scotland to bring together organisations united in the belief that everyone has the right to healthy and affordable food that works for the planet. 'Bridging the Gap' is exploring ways to enable people on low incomes to access good food. The programme will run pilots across the four nations to demonstrate what might be possible with government intervention. The pilots will be based around six approaches that we co-produced with people working in food and farming. The evidence from the pilots will then be used to advocate for urgent national and local-level policy change.



NIEL Funding 4 the Environment

As part of our commitment to improve the sustainability and resilience of the environment sector, NIEL, with the support of NIEA, has renewed the 'NIEL Funding 4 the Environment' database until 2025. NIEL Funding 4 the Environment is hosted by Idox and features the latest information on government, Lottery and charitable funding opportunities. NIEL Funding 4 the Environment is freely accessible to members.



Full Members

Action Renewables
 Balinderry Rivers Trust
 Belfast Charitable Society
 Belfast Civic Trust
 Belfast Healthy Cities
 Belfast Hills Partnership
 British Ecological Society
 British Trust for Ornithology
 Broughshane Improvement Committee
 Buglife
 Business in the Community
 Butterfly Conservation
 Carrtogher Community Association
 Carrickfergus Community Cultivators
 Causeway Coast and Glens Heritage Trust
 Cavehill Conservation Campaign
 Chartered Institute for Archaeologists
 Chartered Institute of Ecology and Environmental Management
 Chartered Institute of Environmental Health
 Colin Glen Trust
 Community Places
 Copeland Bird Observatory
 Council for British Archaeology
 Creggan Country Park
 Development Trusts NI
 EcoSeeds
 Enriched Earth Ecovillage
 Field Studies Council
 Field Studies Ireland
 Friends of the Earth NI
 Glens Red Squirrel Group
 Grass Roots Conservation Group
 Green Foundation Ireland
 Groundwork NI
 Holywell Trust
 Institute of Public Health in Ireland
 Jubilee Farm
 Keep Northern Ireland Beautiful
 Lagan Valley Regional Park
 Leave No Trace Ireland
 Lecale Conservation
 Lough Erne Heritage
 Lough Neagh Partnership
 Mountaineering Ireland
 Mourne Heritage Trust
 National Trust
 Natural Copeland
 Nature Friendly Farming Network
 Northern Ireland Badger Group
 Northern Ireland Forest School Association
 Organic Centre
 Outdoor Recreation Northern Ireland
 Rare Breeds Survival Trust
 Ringhaddy Area Residents
 Royal Society for the Protection of Birds
 Rural Community Network
 Social Farms & Gardens
 St. Columb's Park House
 Strangford Lough and Lecale Partnership
 Supporting Communities NI
 Sustainable Northern Ireland
 Sustrans
 The Conservation Volunteers
 The Woodland Trust
 True Harvest Seeds
 Ulster Angling Federation
 Ulster Archaeological Society
 Ulster Federation of Rambling Clubs
 Ulster Wildlife
 Waste and Resources Action Programme
 Wildfowl and Wetlands Trust



Associate Members (Organisations)

Armagh City, Banbridge & Craigavon Borough Council
 Delamont Country Park
 EcoTourism Ireland
 Education Authority - Belfast Region
 Education Authority - South Eastern Region
 Education Authority - Southern Region
 Energy Saving Trust
 Envirocentre
 Food, Farming and Countryside Commission
 Glenhordial Permaculture Farm
 Made In Trebania
 Mid and East Antrim Borough Council
 RES UK and Ireland
 The Hermitage Cottage
 The Northern Ireland Housing Executive

Associate Members (Individuals)

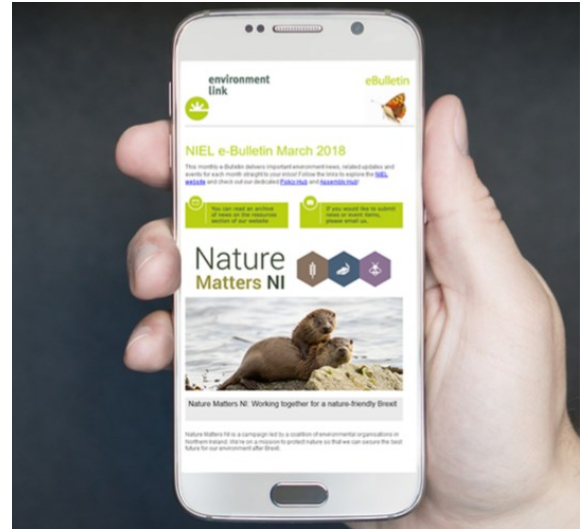
Anderson, Zoe	O'Neill, Leah
Casement, Anne	O'Sullivan, Philip
Casement, Patrick	Orford, Julian
Christie, Peter	Robinson, Lorraine
Christie, Sue	Saunders, Jim
Curry, Robin	Stelfox, Dawson
Foster, Bill	Stephens, Jude
Green, Frances	Williams, Brian
Hernan, Robert Emmet	Workman, Sacha
Herron, Alastair	
Hillcox, Chris	
Hood, Isabel	
Jack, Brian	
Knott, David	
McAdam, Jim	
McCabe, Stephen	
McEvoy, Stephanie	
Moorhead, Heather	
Nelson, Roy	

Strategic Aim 4: Communications

Communicate effectively with our members, partners, stakeholders and other target audiences.

NIEL e-Bulletin

The NIEL e-Bulletin features the latest environmental news, events, funding and job opportunities. The e-Bulletin maintains a very high open rate (53%). 10 issues were circulated in 2022-23.



Social Media

NIEL social media analytics for the 2022/2023 period showed a moderate increase in following, with the Facebook page growing from 1,920 followers to 2,531 followers (32% increase) and Twitter followers growing from 2,817 to 3,042 (8% increase). NIEL's LinkedIn company profile has grown from 452 followers to 529 followers this year (17% increase).



NIEL website

Analytics continue to record interest in the NIEL website, with 29,189 visitors recorded in the April 2022 - March 2023 period. 65,000 total pageviews were recorded between April 2022 - March 2023.

Environmental News, Research and Analysis

In recognition of the key role that the European and other international institutions play in the development of environmental policy at the local level, NIEL continued to produce a monthly environmental news-sheet entitled Environmental News, Research and Analysis (ENRA) which provides the latest international research information and policy analysis relevant to Northern Ireland.





Staff Changes

Michelle Grimes joined Nourish NI as Nourish NI Support Officer in May 2022.

Portia Woods resigned as Policy Officer in May 2022.

Lizzy Pinkerton joined NIEL as Urban Green Spaces NI Project Manager in July 2022.

Julie Corry joined NIEL as Public Body Reporting Coordinator in September 2022.

Brenda Roddy joined NIEL as Public Body Reporting Coordinator in September 2022.

Perla Mansour resigned as Climate NI Mitigation Officer in October 2022.

Rory Flanagan joined NIEL as Health and Environment Officer in October 2022 and resigned in January 2023.

Alan Kennedy-Asser's contract as UK Climate Resilience Programmed Embedded Researcher ended in November 2022.

Jade Berman resigned as Climate Resilience Researcher in December 2022.

Jill Eagleson resigned as Policy & Projects Officer in December 2022.

Ruari Fairtlough resigned as Finance Manager in January 2023.

Craig McGuicken resigned as Chief Executive Officer in January 2023.

Deborah Shields joined NIEL as Finance Manager in January 2023.

Beth Frazer joined NIEL as Heritage for Health Programme Coordinator in January 2023.

Staff Training

- ◆ CMS training (NIEL, CNI, ESDF) 7th, 11th April 2022
- ◆ Worknest Training (NEMC) 12th Sept 2022
- ◆ Cyber Security Training (PITO) 5th Dec 2022
- ◆ Grant Finder Training (ALL) 27th Feb 2023

Funding

NIEL, along with many other environmental NGOs, receive core funding from NIEA's Environment Fund. Esmée Fairbairn Foundation is our other main funder; as well as providing core funding they also supported our work on the NI Protected Areas Network (NIPAN). In autumn 2022, NIEL secured funding from Esmée and Action Renewables for a 3-year project to support the development of the NIPAN network.

We also received funding for the 'Linking the Irish Environment' project via the Community Foundation Ireland and Community Foundation Northern Ireland's joint 'All-island fund'.

The Economic and Social Research Council provided funding for our Rural Resilience project via the Place-based Climate Action Network (PCAN).

The Department for Communities provided funding via their Covid Recovery Employment & Skills Initiative for Heritage (CRESI) to support NIEL's ongoing engagement with the heritage sector.

Other significant funding came from DAERA for the delivery of the Climate NI programme, which continues to go from strength to strength.

NIEL also received funding from the Climate Change Committee, Community Relations Council, The Food Foundation, NI Housing Executive, Sustain and Sustainable Food Places.

We are grateful to all our funders for their ongoing support.





Finances and Subscriptions

NIEL is a membership organisation and receives income from subscriptions. The organisation's budget is prepared in December and finalised at the start of the following Financial Year. Accounts are prepared for each meeting of the Finance and Human Resources Committee (FHR), which meets four times per year, in advance of the Board. The financial report is included on all Board Agendas. The end of year accounts are reviewed at the FHR closest to the AGM, and sent out in advance to all Board Members.

Board of Directors

The Board of Directors met on the following dates:

- ◆ 24th June 2022
- ◆ 15th September 2022
- ◆ 1st December 2022 (AGM)
- ◆ 15th March 2023.

The FHR Sub Committee met on the following dates:

- ◆ 9th June 2022
- ◆ 1st September 2022
- ◆ 16th November 2022
- ◆ 6th March 2023.

The SIM Sub Committee did not meet.

Risk Register

The Risk Register is a standing item on the FHR Agenda and reviewed quarterly by the NIEL Board of Directors to ensure that emerging risks that could potentially impact on the organisation are identified and mitigation measures are agreed.

Events

NIEL hosted, co-hosted and participated in a broad range of events throughout the year.

A full list of events is available on our website – www.nienvironmentlink.org/events

Event	Location	Date
National Outdoor Recreation Forum (NORF) meeting	Lough Neagh Discovery Centre	31st March 2022
NIEL-DAERA Roundtable: Development of an Environmental Principles Policy Statement in Northern Ireland	Online	12th April 2022
NIEL Environmental Hustings Event	Online	21st April 2022
NIEL Working Group Review - Way Forward Meeting	Online	19th May 2022
Climate Clever Communities Summit & Exhibition	ICC Belfast	15th June 2022
Environment Fund & PEACE Plus Update for eNGO Sector	Online	17th June 2022
NIEL-ORNI-56DI Social Prescribing Evaluation Toolkit Launch	Online	28th July 2022
DAERA Biodiversity Strategy Workshop for eNGO Sector	Online	29th July 2022
Becoming a Joy-Fuelled Climate Activist	Online	14th September 2022
Increasing Ethnic Diversity in the NI Environment Sector	QUB	22nd September 2022
Future of Urban Green Spaces in NI Launch	Online	4th October 2022
Open Local Government Report Launch	Online	27th October 2022
Future of Urban Green Spaces in NI: Workshop 1 Developing a Vision	Online	17th & 21st November 2022
National Outdoor Recreation Forum (NORF) meeting	Glenavon Hotel Cookstown	18th November 2022
Building a resilient future: Farmer Workshop and Discussion	Town Hall Ballymoney	23rd November 2022
NIEL AGM 2022	Online	1st December 2022
Future of Urban Green Spaces in NI: Workshop 2 Testing our Vision	Online	5th & 8th December 2022
Building a resilient future: Farmer Workshop and Discussion	Market House Ballynahinch	18th January 2023
Right Side of Outside - Steering Group Planning Session	Online	7th February 2023
The Future of Urban Green Space in NI - Action Plan Workshop	Online	8th February 2023
Building a resilient future: Farmer Workshop and Discussion	Ranfurly House Dungannon	20th February 2023
ESDF Conference 2023	Online	28th March 2023

Image Credits

Cover page

Atlantic puffin ([Pexels](#))

Pg. 4

Cinnabar moth ([Pixabay](#))

Parliament Buildings ([Pixabay](#))

Pg. 5

Brexit ([Pixabay](#))

Justice ([Pixabay](#))

Pg.6

zoocreative / *Hands Across the Divide* /
[CC BY-SA 2.0 \(Wikimedia Commons\)](#)

Pg.7

Diverse human faces ([iStock](#))

Change Starts With Us Workshop (Dean Lee)

Rocky coast ([Pixabay](#))

Pg.8

Red squirrel ([Pixabay](#))

Cold Water Therapy at Hannas Close, Killeel
with Mourne Open Water Coaching
(Neil Keery Photography)

Pg.9

Participants of Verve Healthy Living Centre
enjoying a 'Morning on the Hill' in Armagh.
(Neil Keery Photography)

Pg.11

Hands holding seedling in a group ([iStock](#))

Collaboration (NIEL)

Trees, farm, fence ([Pixabay](#))

Pg.12

Common seal ([Pixabay](#))

Pg.13

Bumblebee ([Pixabay](#))

Pg.14 & Pg.15

Transboundary Adaptation Learning
Exchange (TaIX) events

Photos courtesy of the TaIX project

Pg.16

Sunset on farm ([Pixabay](#))

Pg.17

Belfast City Hall ([Pixabay](#))

Belfast landscape ([Pixabay](#))

Pg.18

Reading outdoors ([Pixabay](#))

Pg.19

Historic Environment Stakeholders meeting
(Liam McArdle Photography)

Armagh Townscape Heritage Scheme site visit
(Liam McArdle Photography)

Photos courtesy of Armagh, Banbridge and
Craigavon Borough Council

Pg.20

NI Urban Green Spaces launch event (NIEL)

Pg.21

Sustainable Food Places event (SFP)

Peas Please infographic (Nourish NI)

Pg.22

Working together (Nourish NI)

Bridging the Gap (Nourish NI)

Piggy bank ([Pixabay](#))

Pg.24 & Pg. 26

Bee orchid ([Pixabay](#))

Pg.25

Smartphone ([Pixabay](#))

Social media ([Pixabay](#))

International flags ([Pixabay](#))

Pg.27 & Pg.28

Red fox ([Pixabay](#))

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



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

Summary Financial Statement
for the year ended 31st March 2023

Northern Ireland Environment Link

**DIRECTORS' STATEMENT
ON THE SUMMARY FINANCIAL STATEMENT**

The director/trustees present herewith the summary financial statement of Northern Ireland Environment Link for the year ended 31st March 2023 and confirm the following:

- the summary financial statement is only a summary of information derived from the charity's annual accounts;
- the summary financial statement does not contain any additional information derived from the director / trustees' report;
- the full annual accounts, the independent auditor's report and the directors'/trustees' report can be obtained on application to Northern Ireland Environment Link;
- the annual accounts were approved by the Board on 30th November, 2023

This directors' statement was approved by the board of director/trustees on 30th November, 2023 and signed on its behalf by:

Stephen Aston

Chair - Board of Directors / Trustees

**INDEPENDENT AUDITORS' STATEMENT TO THE MEMBERS
OF NORTHERN IRELAND ENVIRONMENT LINK**

We have examined the summary financial statement of Northern Ireland Environment Link.

Respective responsibilities of director / trustees and examiner

The director / trustees are responsible for preparing the summary financial statement in accordance with applicable law. Our responsibility is to report to you our opinion on the consistency of the summary financial statement with the full annual accounts and Director / Trustees' Report, and its compliance with the relevant requirements of Section 427 of the Companies Act 2006 and the regulations made thereunder. We also read the other information contained in the summary financial statement and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the summary financial statement.

Basis of opinion

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Opinion

In my opinion the summary financial statement is consistent with the full annual accounts and director / trustees' report of Northern Ireland Environment Link for the year ended 31st March 2023 and complies with the applicable requirements of Section 427 of the Companies Act 2006, and the regulations made thereunder.

Nigel V Skillen FCA

Diamond & Skillen

Chartered Accountants and Registered Auditor

Sinclair House

89/101 Royal Avenue

Belfast

BT1 1FE

30th November, 2023

Northern Ireland Environment Link

Statement of Financial Activities for the year ended 31st March 2023

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

All of the above results are derived from continuing activities.
All gains and losses in the year are included above.

Northern Ireland Environment Link

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

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

The summary financial statement was approved by the Board of Directors on 30th November, 2023 and signed on their behalf by:

Stephen Aston
Chairman of Director / Trustees

Murray Watt
Director/Trustee, Hon Treasurer



89 Loopland Drive
Belfast
BT6 9DW

Northern Ireland Environment Link is funded by



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**PLACE-BASED
CLIMATE ACTION
NETWORK**

The *elle*
**Community
Foundation**



**The Community
Foundation for Ireland**

Northern Ireland Environment Link

Northern Ireland - Charity number 101074

Annual return

The Trustees
Northern Ireland Environment Link
89 Loopland Drive
Belfast
BT6 9DW

16th November 2023

Dear Sirs

In accordance with our normal practice we are writing to draw your attention to various matters which arose during the course of our audit of the charity's accounts for the year ended 31st March 2023.

1. We have no comments to make concerning the qualitative aspects of the charity's accounting practices and financial reporting.
2. We did not encounter any significant difficulties during the audit and there are no significant findings from the audit to draw to your attention.
3. A draft of our proposed letter of representation is attached. We draw your attention to the paragraphs concerning related party transactions and your specific representations to us as detailed in paragraph 14. In all other respects this letter is routine.
4. As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the accounts.
5. We do not propose any modifications to our audit opinion and hence will be issuing a clean audit report.
6. We have discussed with you the fact that we provide accounting and payroll bureau services to the charity in addition to acting as auditors. We wish to confirm to you that in our opinion the provision of such services do not affect our independence as the additional services provided are of a routine compliance nature and the Board of Trustees takes any decisions where judgement is required. A disclosure of relevant circumstances in this regard has been included at note 19 in the accounts

The firm and the audit engagement team have therefore complied with relevant ethical requirements concerning independence.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit.

Please note that this report has been prepared for the sole use of Northern Ireland Environment Link. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

The purpose of the audit was to enable us to express an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. The matters reported above are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

If we can be of any further assistance, please contact Nigel Skillen.

Yours faithfully,

Diamond & Skillen