

# Sustainable Northern Ireland

Northern Ireland · Charity number 103426

## Details

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**Known as** Sustainable NI

**Status** Received

**Registered** 2015-08-11

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Sustainable Ni  
Innovation Factory  
385 Springfield Road  
Belfast  
Bt12 7dg  
BT12 7DG

**Phone** 028 9590 2800

**Email** [info@sustainableni.org](mailto:info@sustainableni.org)

**Website** [www.sustainableni.org](http://www.sustainableni.org)

## Activities

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**Purposes:** To advance the education of the public in Northern Ireland and elsewhere in economic and social studies as they relate to individuals, communities, society at large and the planet as a whole, with special reference to their inter-relationship with ecology, the natural world, health, technology, agriculture, sustainable development (being development which meets the needs of the present generation without compromising the ability of future generations to meet their needs), philosophy and psychology and the matter of protection and conservation of the natural resources, animal and plant life of Northern Ireland and elsewhere with particular emphasis on sustainable development.

**What the charity does:** The advancement of education, The advancement of citizenship or community development, The advancement of environmental protection or improvement

**How the charity works:** Advice/advocacy/information, Education/training, Environment/sustainable development/conservation, Research/evaluation

**Who the charity helps:** General public

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£126,596	£127,709	£0	4

## Trustees

Name	Role	Appointed
Miss Leigh Greer		
Mr Alan Mcvicker		
Mr Keith Patterson		
Mr Mark Latuske		
Mr Robert Clements		
Mrs Debbie Caldwell		
Mrs Jacqueline Callan		
Ms Alison Curtis		
Ms Hannah Martin		
Ms Jill Laughlin		

**Sustainable Northern Ireland**

Northern Ireland - Charity number 103426

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# Accounts

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**Company Registration Number:** NI038784  
**HM Revenue & Customs Charity Registration Number:** XR28895  
**NI Charities Commission Reference Number:** NIC103426

**Sustainable**  
**Northern Ireland**



*(Private Company, limited by guarantee without Share Capital Exempt from using Limited)*

**Report and Financial Statements  
for the year ended 31st March 2025**

## Sustainable Northern Ireland

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## Sustainable Northern Ireland

### Company Information

#### REFERENCE AND ADMINISTRATIVE INFORMATION

**Charity Name** Sustainable Northern Ireland

**Company Number** NI038784

**Charity Registration Number** NIC103426

**Registered Office** 385 Springfield Road  
Belfast  
BT12 7DG

**Operational Address** 385 Springfield Road  
Belfast  
BT12 7DG

#### MANAGEMENT INFORMATION

**Directors**

Rachael Singleton	<i>(Chair) appointed 08/03/2022</i>
Andrew Benfield	<i>appointed 07/06/2022, resigned 11/03/2025</i>
Jacqueline Callan	<i>appointed 08/12/2022</i>
Robert Clements	<i>appointed 08/03/2022</i>
Alison Curtis	<i>appointed 11/03/2025</i>
Amanda Greer	<i>appointed 11/03/2025</i>
Jill Loughlin	<i>appointed 11/03/2025</i>
Alan McVicker	<i>appointed 02/12/2020</i>
Keith Patterson	<i>appointed 10/05/2022</i>
Dr Susann Power	<i>appointed 10/12/2019, resigned 10/12/2024</i>

**Company Secretary** Nichola Hoehn *appointed 06/03/2018*

#### OTHER INFORMATION

**Independent Examiner** Diamond & Skillen  
Chartered Accountants  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

**Bankers** Danske Bank Limited  
Shaftesbury Square  
Belfast

## **Sustainable Northern Ireland Director / Trustees' Report for the year ended 31st March 2025**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Company is a private company limited by guarantee without a share capital, exempt from using limited, registration number NI038784, is a charity registered with HMRC, number XR28895 and is also registered with the Charity Commission for Northern Ireland, number NIC103426. The names of the present Directors/Trustees, and any past Directors/Trustees who served during the year, are given on page 2, together with the names of the charity's external advisors.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### ***Directors/Trustees***

The Board of Directors/Trustees is responsible for the overall governance of the Company. Directors/Trustees have the power at any time and from time to time to appoint any person to be a Director/Trustee and the total number of Directors/Trustees may not be less than eight. The maximum number of Trustees is fifteen. Any Director/Trustee appointed shall hold office for a term of three years (subject to meeting the requirements of Article 33) and shall then be eligible for re-appointment, also for a term of three years. The Board elects one of its number to act as Chairperson for the term at their first meeting following the Chairperson's appointment.

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

#### ***Statement of Directors/Trustees' Responsibilities and Corporate Governance***

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

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

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

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

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

### **Statement of disclosure to our independent examiners**

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 independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware; *and*
- the Directors/Trustees, having made enquiries of fellow directors/trustees and the charity's independent examiner 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 information and to establish that the independent examiner is aware of that information.

### **Internal controls**

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

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

### **Risk Statement**

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

- Financial - the organisation's funding is uncertain and historic income streams may be at risk. To mitigate against this the Board has formulated a Reserves Policy and is seeking to diversify income streams (see Finance Review below);
- Operational – failure to meet targets and objectives specified by our Sponsors and funders;
- Operational – service disruption due to loss of staff. To mitigate this the board has developed a Business Continuity Plan and annually reviews staff satisfaction, remuneration and benefits;
- Operational – cyber security breach or loss of sensitive data. To mitigate this data is password secured with appropriate backup copies and cyber insurance policies are in place;
- Operational - as an organiser of a 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;
- Governance – failure to have adequate number of directors / trustees. Board succession plan in place with ongoing open advertisement for new directors / trustees and annual skills review to identify any skills gaps on the board;
- Governance – failure to meet regulatory compliance. All directors offered governance training to assist them in carrying out their role. Procedures are in place for timely Charity Commission and Companies House reporting and policies are in place for H&S and GDPR compliance.

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

### **Risk Management**

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

- A Governance Framework;
- Financial Standing Orders and Regulations;
- A long term Strategic Plan, an Annual Business Plan and an Annual Budget for the year, all of which have been approved by the Board;
- Monthly review of financial results by the CEO including variance from budget and variance from cash flow and quarterly review by the Board of these financial performance indicators;
- In depth appraisal by the Board of financial performance, risks and growth objectives;
- Detailed objectives are set annually for all aspects of the organisation's activities. Progress against these objectives is monitored monthly by the CEO and quarterly by the Board against agreed targets and benchmarks;
- Risk assessments, carried out before all activities are undertaken, regularly checked by line managers;

- Scaled authority levels and appropriate segregation of duties; and
- Continual identification and management of risk.
- A new policy and procedure is in place to ensure we meet the requirements of the General Data Protection Regulations.

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

### **OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY**

In accordance with the Articles of Association the objects for which the Charity is established are to advance the education of the public in Northern Ireland and elsewhere in economic and social studies as they relate to individuals, communities, society at large and the planet as a whole, with special reference to their inter-relationship with ecology, the natural world, health, technology, agriculture, sustainable development (being development which meets the needs of the present generation without compromising the ability of future generations to meet their needs), philosophy and psychology and the matter of protection and conservation of the natural resources, animal and plant life of Northern Ireland and elsewhere with particular emphasis on sustainable development.

Our mission is:

***Inspiring and supporting action for a sustainable Northern Ireland where people, nature and the economy thrive together.***

We deliver this through a combination of information, advice, forums, campaigns, and a variety of projects, detailed below.

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

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

### **ACHIEVEMENTS AND PERFORMANCE**

Sustainable Northern Ireland continues to monitor its Board membership to ensure that it can effectively deliver its mission.

#### ***Deliverables this year:***

- 5 strategies or action plans
- 955 people trained
- 12 consultation responses
- 28 workshops or events
- 21 learning resources

#### ***Aims***

Our mission is to inspire and support action for a sustainable Northern Ireland. We deliver this mission through four strategic aims:

##### **1. INFORM**

Inspire and encourage positive environmental and social action through events, communications and forums.

##### **2. REFORM**

Act as secretariat for the All-Party Group on Climate Action and provide contributions that assist in the development of local and national energy and environmental policy and legislation.

##### **3. TRANSFORM**

Provide practical advice and support to organisations so that they fully embrace sustainability and embed it in everything they do.

#### 4. IMPROVE

Grow our resources, skills and capacity as an organisation so that we can have a bigger impact.

##### **Education and Awareness**

**We work to create positive environmental and social change through our education and awareness activities. In 2024/25 these included:**

##### **DISSEMINATING INFORMATION**

We used a variety of platforms to inform and influence including:

- Digital newsletter (700+ subscribers)
- Social media (2.5K followers)
- Website (5.73K total clicks)

Case studies developed this year:

- QUB Student Union - example of a sustainable building
- Lancaster Park - example of a Passivhaus certified housing development in Northern Ireland
- FSEW Freight - example of a 100% Ultra-Low Emission Fleet
- One Planet Mind - example of a sustainable clothing brand fighting against fast fashion

Tools developed / shared this year:

- Sustainability Compass: Instruction Video, Guidance & Example Projects
- Sustainability Calendar 2025/2026
- Guidance for the Thermal Upgrade of Traditional Buildings
- Local Authority Climate Action Plan Checklist
- Six Ways to Change Hearts and Minds about Climate Change
- Navigating the Net Zero Energy Transition: A Toolkit for Local Authorities
- Social Value in Procurement Guidance
- Sustainable Consumption Guide

Presentations and talks delivered this year:

- SOLACE NI meeting
- Derry City & Strabane District Council Climate Commission Conference
- Ards and North Down Borough Council Committee Meeting
- APSE NI Conference
- RE:ACT Festival

##### **PROVIDING HIGH QUALITY AND DIVERSE LEARNING OPPORTUNITIES**

We developed six workshops this year:

- Derry City & Strabane District Council Procurement Transformation Workshop
- Newry, Mourne & Down District Council Climate Action Plan Staff Workshop
- Ards & North Down Borough Council Climate Action Plan Staff Workshop
- Armagh, Banbridge and Craigavon Borough Council Climate Action Plan Staff Workshop
- Derry City & Strabane District Council Supplier Workshop - Sustainable Procurement Metrics
- Sustainable Procurement Training for NI Councils

##### **PROVIDING THE SECRETARIAT FOR THE SUSTAINABLE DEVELOPMENT FORUM**

The mission of the Sustainable Development Forum is to co-ordinate and support local government and public bodies to lead transformative sustainable change and measurable climate action across the region. Membership is exclusive to the public sector. As a member, public bodies have year-round access to an annual programme of meetings, webinars and policy briefings.

There are currently 11 forum members. Members also benefit from expertise from a dedicated Advisor at Sustainable NI. Emma Adair from Ards and North Down Borough Council stepped down as Chair of the Sustainable Development Forum in September. Claire Shortt from Belfast City Council took up the role of Chair in December.

This year five meetings of the Sustainable Development Forum were held:

- 12 June 2024 - Site Visit (Ulster Transport Museum)
- 4 September 2024 - Site Visit (Stormont)
- 8 October (Virtual)
- 11 December 2024 (AGM) (SNI Office, Belfast)
- 13 March 2024 (Council Office, Craigavon)

### **Policy & Advocacy**

**We advocate for ambitious legislative and regulatory change in support of our mission through our policy and advocacy work. In 2024-25 this included:**

#### **ACTIVELY ENGAGING IN POLICY FORMULATION, APPRAISAL AND LOBBYING**

As political appetite for the green economy continues to grow, knowledge needs to be cultivated and shared to ensure we make the correct policy choices to achieve net zero by 2050. This year we responded to 12 government consultations:

- Review of SPPS on Renewable and Low Carbon Energy
- Rethinking our Resources - Measures for Climate Action and a Circular Economy in NI
- Developing Biomethane Production in Northern Ireland
- Draft Programme For Government
- Support for low carbon heating in residential buildings
- Draft Environmental Principles Policy Statement
- Just Transition Commission
- Review of Environmental Governance in NI
- Increased Socialisation of Connection Costs in the Electricity Distribution Network
- Using Biofuels to Transition Away from Fossil Fuels
- Private Member's Bill on Improving Tree Protections in NI
- Fuel Poverty Strategy for NI

In addition to providing written consultation responses, we participated in two government policy forums:

- DEARA Public Body Reporting Regulations Stakeholder Forum
- DfE meeting on Energy and Carbon Data Repository

#### **PROVIDING THE SECRETARIAT FOR THE ALL-PARTY GROUP ON CLIMATE ACTION**

The All-Party Group on Climate Action is a forum for discussion between politicians, business leaders, NGOs and academics to drive forward conversation on Climate Action in Northern Ireland.

Sustainable NI provides the secretariat for the group. Membership is cross-party and includes representatives from the NI Assembly and local councils. At the AGM in October 2024, Danny Donnelly MLA was reappointed as Chair.

For the 360+ observers, it is a great way to keep abreast of climate policy developments and influence policymakers at the highest level. Meetings are held online and the recordings are shared with all stakeholders.

The APG held eight meetings in 2024/25, including:

- 3 April 2024 (Scotland's Public Body Reporting Duty; Competition and Markets Authority),
- 3 May 2024 (DAERA Minister; Just Transition; Keep Recycling Local),
- 7 June 2024 (Independent EPA)
- 2 August 2024 (The Regulation of Green Claims in Advertising; General Comment No.26 on Children's rights and the Environment)
- 6 September 2024 (Site Visit to Passivhaus Certified Housing Development)
- 4 October 2024 (AGM, Royal College of Paediatrics and Child Health Update on Air Pollution in the UK)
- 6 December 2024 (DAERA Update on Just Transition Commission)
- 28 February 2024 (Private Members Bill on Strengthening Protections for Trees and Ancient Woodland)

Attendance at the APG meetings remains excellent with 38 stakeholders on average attending each meeting.

Priorities for the All-Party Group on Climate Action in 2024-25 were:

**1. Improving environmental governance**

Northern Ireland does not have independent impartial oversight and enforcement of environmental laws, free from political influence. Sustainable NI has called for an independent Environmental Protection Agency to correct this and one meeting of the APG on Climate Action was dedicated to this issue.

**2. Ensuring young people have a say in climate conversations**

This year we invited the NI Commissioner for Children and Young People to involve young people in a meeting of the APG on Climate Action to discuss the UN's General Comment No.26 on Children's Rights and the Environment.

**3. Promoting the wider benefits of climate action**

We linked up with Air Quality champions and proponents of Passivhaus design and construction methods to promote public health and financial incentives for low-carbon measures.

**4. Promoting just transition principles**

We held two meetings involving DAERA and the Minister to discuss the importance of a fair transition to net zero and ways of achieving this.

**Advisory Services**

**We provide practical support to help organisations achieve their sustainability goals. Our advisory services include strategy development, audits and communications.**

**STRATEGIES AND ACTION PLANS**

Sustainability has become increasingly critical for organisations to remain relevant and competitive. Like digital transformation, driving sustainability requires organisations to transform every department, making sustainability an integral part of corporate strategy. This year, we helped five public sector organisations develop their sustainability and climate plans, each one tailored to the individual client's support needs:

- Ards and North Down Borough Council
- Armagh, Banbridge and Craigavon Borough Council
- Newry, Mourne and Down District Council
- Northern Ireland Assembly Commission
- Derry City and Strabane District Council

Some of the above organisations received workshops as well as consultancy support to lead the development of their Sustainability or Climate Action Plans, helping them meet the requirements of the Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024.

**PARTNERSHIPS**

The power of partnership working cannot be understated. Partnerships build momentum, coordinating action between organisations and allowing opportunities to exchange views, support innovation and provide momentum to get things done. Partnerships that Sustainable NI has been involved in this year are:

- Sustainable Development Forum
- Circular Economy Coalition
- Northern Ireland EV Consortium
- Climate Coalition NI
- Environmental Justice Network Ireland
- Derry & Strabane Climate Commission

**PROJECTS**

We were involved in several projects this year, including:

- DERRY AND STRABANE – NET ZERO – FROM AMBITION TO ACTION - Sustainable NI was a delivery partner on an Innovate UK-funded project to realise the ambition of a net zero climate resilient City and District by 2045 through transformational systems including SMART climate action plans underpinned by place-based insights, collaboration and capacity building. We are providing expertise and guidance on sustainable procurement and measuring scope 3 emissions.
- CCEA EXPERT GROUP - Sustainable NI alongside other expert groups supported CCEA to review a Northern Ireland Key Stage 2 curriculum objective on sustainable development.

## **Governance & Improving standards**

We are continually striving to ensure excellent standards and continuous improvement to provide the best service to our members and clients.

### **ENSURING GOOD GOVERNANCE**

This year we said goodbye to one board member, Andrew Benfield, who resigned on 10 December 2024. We welcomed Alison Curtis, Leigh Greer and Dr Jill Laughlin on the same date. All trustees receive an induction pack, governance training and complete a skills audit when they join the Board.

Four board meetings took place this year, including:

- 28 June 2024
- 17 September 2024
- 10 December 2024 (AGM)
- 11 March 2025

### **SUPPORTING THE WORKFORCE**

Investing in the workforce is a key priority. This year we recruited two new staff members:

- Aiden Stephens, Sustainability Project Support Officer, who replaced Oisín Fleming
- Dr Amy Garbett, Sustainability Adviser, who replaced Dr Francesca Di Palo

Training was provided through the year to advance the professional development of the board and staff. This included:

- Governance for New or Nearly New Trustees
- Carbon Literacy Facilitator Training
- NICVA Fundraising Training
- Website CMS training

### **AWARDS**

Sustainable NI won the small business category of the Translink June Active Travel Challenge, an initiative that encourages employees to switch up their usual routine and try walking, cycling or taking public transport as a cleaner, greener way to travel.

### **NEW WEBSITE**

We were pleased to launch the new look Sustainable NI website in Q1 of 2025. With a host of new features, including a Knowledge Hub and dedicated place to advertise training events, it helps raise the profile of the organisation by combining academic content (policy responses), practical engagement tools (services, training, guides), and a compelling narrative of our values and mission. See: [sustainableni.org](https://sustainableni.org)

### **INNOVATION**

This year we launched a new digital tool to support sustainable decision-making. The Sustainability Compass is a web-based decision tool for public bodies to assess the environmental and social implications of proposed projects or decisions. It is important for public sector organisations to assess their decisions and investments for environmental and social implications because they have a duty of care to the public to maximise long-term societal outcomes. The tool supports compliance with the Sustainable Development Statutory Duty and statutory climate targets.

By carrying out the screening at proposal stage, it ensures sustainability considerations are incorporated into the project or initiative's design, preventing unnecessary harm and maximising environmental and social outcomes across decisions and investments.

Key features of the tool:

- Completely interactive web-based platform
- Evaluates decisions based on climate and environmental impacts
- Includes social impact screening for a comprehensive view of a proposal's sustainability
- User-friendly graphical representation of sustainability impacts
- Produces a report with recommendations for enhancing a project's sustainability
- Provides a more in-depth analysis for capital projects
- Allows for reassessment after implementing changes
- Simple to download a summary report

## FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 11 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 £126,596 (2024: £153,958). Total resources expended of £127,709 (2024: £184,302) resulted in a net deficit (2024: deficit) of resources for the year of £1,113 (2024: £30,344). There was no balance on restricted funds at 31st March 2025 (2024: no balance) and the balance on unrestricted funds at the year-end was £44,516 (2024: £45,629) which is free and represents the reserves available to the Director / Trustees to help fulfil current and future plans. Breakdowns of the amounts recorded for incoming resources and resources expended are given in notes 3 and 4 to the accounts.

## OUR SUPPORTERS

We would like to place on record our gratitude to all the organisations and individuals who continue to support the work of the organisation. Our work would not be possible without the support of our clients and funders. We also want to thank the volunteers who freely give their time to help the charity. Funders this year were:

- Antrim & Newtownabbey Borough Council
- Ards and North Down Borough Council
- Armagh Banbridge & Craigavon Borough Council
- Belfast City Council
- Fermanagh & Omagh District Council
- Lisburn & Castlereagh City Council
- Mid & East Antrim Borough Council
- Mid Ulster District Council
- Newry, Mourne & Down District Council
- Northern Ireland Assembly
- Northern Ireland Housing Executive
- UKRI – Innovate UK

## RESERVES POLICY

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

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

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

The level of total unrestricted reserves stands at £44,516 (2024: £45,629). With operating costs (on unrestricted funds) currently amounting to approximately £128,000 (2024: £185,000) per year, this would mean a target reserve balance of between £32,000 and £96,000 (2024: between £46,250 and £138,750). The current level of reserves therefore is above the lower target of the Reserves Policy. The Trustees expect that reserves held will be in line with the requirements of the Reserves Policy in future years.

Details of the Company's funds are shown in Note 16. An analysis of the Company's net assets between the funds is given in Note 14. The Directors/Trustees consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

## EMPLOYEES

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

## MEMBERS OF THE BOARD OF DIRECTORS/TRUSTEES

The following held office during the year:

Andrew Benfield, Jacqueline Callan, Robert Clements, Alison Curtis, Amanda Greer, Jill Loughlin, Alan McVicker, Keith Patterson, Susann Power and Rachel Singleton.

The principal officers for 2024/2025 were:

<b>Chair</b>	<b>Treasurer</b>	<b>Company Secretary</b>
Rachael Singleton	Keith Patterson	Nichola Hoehn

## INDEPENDENT EXAMINERS

Diamond & Skillen were appointed as the charitable company's independent examiners during the year and are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

These financial statements and this report have been prepared in accordance with the 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 Ireland (FRS102) (effective from 1st January 2015) and in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the Board of Directors on 9th December 2025 and signed on its behalf by:

*Nichola Hoehn*

Nichola Hoehn  
Secretary

## **Sustainable Northern Ireland**

### **Independent Examiner's Report to the members of Sustainable Northern Ireland**

I report on the financial statements of the charitable company for the year ended 31 March 2025, which are set out on pages 3 to 20.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(3) of the Charities Act (Northern Ireland) 2008 and have requested that an independent examiner's report be prepared.

The charity's gross income does not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

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.

#### **Independent examiner's statement**

The charitable company's gross income in the year was £126,596 (2024: £153,958).

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Nigel V Skillen FCA  
Diamond & Skillen  
Fellow of the Institute of Chartered Accountants in Ireland  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

9th December 2025

**Sustainable Northern Ireland**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31st March 2025**

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
<b>Income</b>					
<i>from donations and legacies</i>					
• Donations	3	-	-	<b>0</b>	-
• Grants	3	30,019	-	<b>30,019</b>	72,449
<i>from charitable activities</i>					
• Business income and sponsorship	3	1,180	-	<b>1,180</b>	21,050
• Other sources	3	95,000	-	<b>95,000</b>	60,000
<i>from other activities</i>					
• Investment income	3	397	-	<b>397</b>	459
<b>Total income</b>		126,596	0	<b>126,596</b>	153,958
<b>Expenditure</b>					
<i>on raising funds</i>					
• Promotional costs	4	-	-	<b>0</b>	179
<i>on charitable activities</i>					
• Employee costs	4	107,368	-	<b>107,368</b>	143,898
• Premises costs	4	6,878	-	<b>6,878</b>	5,474
• Travel & training costs	4	724	-	<b>724</b>	1,319
• General administration costs	4	6,011	-	<b>6,011</b>	21,899
• Programme costs	4	2,472	-	<b>2,472</b>	1,166
<i>On other items</i>					
• Legal & professional fees	4	4,095	-	<b>4,095</b>	9,625
• Other expenses	4	161	-	<b>161</b>	742
• Depreciation of assets	4	-	-	<b>0</b>	-
<b>Total expenditure</b>		127,709	0	<b>127,709</b>	184,302
<b>Net income / (expenditure) for the year</b>		(1,113)	0	<b>(1,113)</b>	(30,344)
Transfers between funds	10	-	-	<b>0</b>	-
<b>Net movement in funds for the year</b>		(1,113)	0	<b>(1,113)</b>	(30,344)
<i>Reconciliation of funds</i>					
• Fund balances brought fwd at 1st April		45,629	-	<b>45,629</b>	75,973
• <b>Fund balances carried fwd at 31st March</b>		44,516	0	<b>44,516</b>	45,629

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

The notes on pages 16 to 22 form part of these financial statements.

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

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
• Tangible assets	11	-	-
		<b>0</b>	<b>0</b>
<b>Current Assets</b>			
• Receivables	12	<b>780</b>	2,130
• Cash at bank and in hand		<b>45,578</b>	59,888
		<b>46,358</b>	62,018
<b>Creditors:</b> amounts falling due within one year	13	<b>(1,842)</b>	(16,389)
<b>Net current assets</b>		<b>44,516</b>	45,629
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>44,516</b>	45,629
<b>Creditors:</b> amounts falling due after more than one year		-	-
<b>Net assets</b>		<b>44,516</b>	45,629
<b>The funds of the charity</b>			
<i>Unrestricted income funds:</i>			
• General funds	16	<b>44,516</b>	45,629
		<b>44,516</b>	45,629
<i>Restricted income funds:</i>			
• Single Use Plastic (SUP) Project	16	-	-
• Environmental Fund	16	-	-
<b>Total funds</b>		<b>44,516</b>	45,629

The notes on pages 16 to 22 form part of these financial statements.

For the year ending 31st March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 3 to 22 were approved by the Board of Directors on 9th December 2025 and signed on their behalf by:



**Alan McVicker**  
Interim Chair of Board of Directors



**Keith Patterson**  
Treasurer

**Sustainable Northern Ireland  
Statement of Cash Flows  
for the year ended 31st March 2025**

	Notes	2025 £	2024 £
Net cash (outflow) / inflow from operating activities	17	<b>(14,707)</b>	(20,355)
Returns on investment and servicing of finance	18	<b>397</b>	459
Capital expenditure	11	-	-
<b>(Decrease) / increase in cash for the year</b>		<b>(14,310)</b>	(19,896)
<b>Reconciliation of net cash flow to movement in net funds</b>			
(Decrease) / increase in cash for the year		<b>(14,310)</b>	(19,896)
Net funds at 1st April 2024		<b>59,888</b>	79,784
<b>Net funds at 31st March 2025</b>		<b>45,578</b>	59,888

The notes on pages 16 to 22 form part of these financial statements.

**Sustainable Northern Ireland**  
**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 summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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

The charity has availed itself of S.396(4) of the Companies Act 2006 and adapted the Companies Act 2006 formats to reflect the special nature of the charity's activities. No separate Statement of Financial Activities has been presented for the charity alone as permitted by the Companies Act 2006 and paragraph 304 of the SORP.

**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 the reserves of the charity are only marginally below the minimum requirement of the charity's reserves policy and thus the immediate future of the charity for the next 12 to 18 months is secure and on that basis the charity is a going concern.

**1.5 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.

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

**1. Accounting Policies** *(cont'd)*

**1.7a Fund accounting - unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the director/trustees 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.

**1.7b Fund accounting - restricted funds**

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

Investment income and gains are allocated to the appropriate fund.

**1.8 Expenditure and irrecoverable VAT**

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

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

The charity is not registered for Value Added Tax and so all items in the financial statements are stated gross of VAT where applicable.

**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 Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

Fixtures & Fittings	-	Amounts over £1,000
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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	-	25.00% straight line
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**1.11 Debtors**

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 Creditors 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.

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

**1.14 Pensions**

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

**1.15 Transition to FRS 102**

The transition date was 1st April 2015.

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

**2. Legal status of the charity**

The charity is a company limited by guarantee, registered in Northern Ireland no. NI038784. 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: XR28895) and is also registered with the Charity Commission for Northern Ireland (ref: NIC103426).

**3 Income**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
<b>from donations and legacies</b>				
• Donations received	-	-	<b>0</b>	-
• Subscriptions and Grants received				
• Dormant Accounts Fund NI	-	-	<b>0</b>	39,815
• LFT Charitable Trust	-	-	<b>0</b>	7,000
• Innovate UK	30,019	-	<b>30,019</b>	25,634
• Sponsorship	-	-	<b>0</b>	-
<b>Total from donations and legacies</b>	<b>30,019</b>	<b>0</b>	<b>30,019</b>	<b>72,449</b>
<b>from charitable activities</b>				
• Business income	1,180	-	<b>1,180</b>	21,050
• Subscriptions and Grants received				
• Income from LAs for SDO	79,000	-	<b>79,000</b>	48,000
• NI Assembly	6,000	-	<b>6,000</b>	6,000
• NI Housing Executive	10,000	-	<b>10,000</b>	6,000
<b>Total from charitable activities</b>	<b>96,180</b>	<b>0</b>	<b>96,180</b>	<b>81,050</b>
<b>from other activities</b>				
• Other income	-	-	<b>0</b>	-
<b>Total from other activities</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>from investments</b>				
• UK bank interest received	397	-	<b>397</b>	459
<b>Total from investments</b>	<b>397</b>	<b>-</b>	<b>397</b>	<b>459</b>
<b>GRAND TOTAL OF INCOME RECEIVED</b>	<b>126,596</b>	<b>0</b>	<b>126,596</b>	<b>153,958</b>

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

**4 Expenditure**

	Unrestricted Funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
<b>on raising funds</b>				
• Promotional costs	-	-	0	179
<b>Total on raising funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179</b>
<b>on charitable activities</b>				
• Employee costs				
• Wages and salaries	99,421	-	99,421	131,440
• Subcontracted staff	-	-	0	-
• Pension costs	6,919	-	6,919	12,458
• Recruitment expenses	1,028	-	1,028	-
• Premises costs				
• Rent	5,378	-	5,378	4,063
• Insurance and security	1,482	-	1,482	1,412
• Other premises costs	18	-	18	-
• Travel and training costs	724	-	724	1,319
• General administration costs				
• Telephone	102	-	102	154
• Postage & stationery	54	-	54	11
• IT, internet and website costs	5,855	-	5,855	21,686
• Programme costs				
• Publications	1,680	-	1,680	-
• Conferences and events	-	-	0	324
• Meeting expenses	588	-	588	-
• Project costs	204	-	204	842
<b>Total on charitable activities</b>	<b>123,453</b>	<b>0</b>	<b>123,453</b>	<b>173,709</b>
<b>on other items</b>				
• Legal & professional fees				
• Accountancy fees	1,800	-	1,800	1,800
• Payroll & Accounts bureau fees	1,895	-	1,895	1,751
• Other professional fees	400	-	400	6,073
• Other expenses				
• Bank charges	39	-	39	48
• Subscriptions	75	-	75	742
• Sundries	47	-	47	-
<b>Total on other items</b>	<b>4,256</b>	<b>0</b>	<b>4,256</b>	<b>10,414</b>
<b>GRAND TOTAL OF EXPENDITURE</b>	<b>127,709</b>	<b>0</b>	<b>127,709</b>	<b>184,302</b>

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

**5 Staff costs and numbers**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2025 £</b>	Totals 2024 £
Wages and salaries	104,421	-	<b>104,421</b>	143,146
SMP reclaimed	-	-	<b>0</b>	(11,706)
Pension contributions	6,919	-	<b>6,919</b>	12,458
Staff training & travel	724	-	<b>724</b>	1,319
	<u>112,064</u>	<u>0</u>	<u><b>112,064</b></u>	<u>145,217</u>

*No employee received emoluments of more than £60,000*

*The average number of persons, including part-time staff, employed on UK contracts was 3 (2024: 4)*

**6 Trustee remuneration and Related Party Transactions**

Members of the Board of Directors (who are also the Trustees of the charity) receive no remuneration for their services. The Director / Trustees of the charity are eligible to receive reimbursement of out of pocket expenses incurred whilst representing the charity. The expenses borne by the charity in 2024/25, paid to the directors of the charity were £nil (2024: £nil).

**7 Net incoming resources for the year**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2025 £</b>	Totals 2024 £
<i>Net incoming resources are stated after charging:</i>				
Depreciation on tangible fixed assets	0	-	<b>0</b>	-

**8 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 £6,919 (2024: £12,458).

**9 Taxation**

As a charity, Sustainable Northern Ireland is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or 2256 of the Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**10 Transfers between the funds**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2025 £</b>	Totals 2024 £
No transfers in the year	-	-	<b>0</b>	-
	<u>0</u>	<u>0</u>	<u><b>0</b></u>	<u>0</u>

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

**11 Tangible Fixed Assets**

	Office equipment £	Furniture, fixtures & fittings £	Totals £
<b>Cost</b>			
At 1st April 2024	43,176	22,618	65,794
Additions	-	-	0
At 31st March 2025	<b>43,176</b>	<b>22,618</b>	<b>65,794</b>
<b>Depreciation</b>			
At 1st April 2024	43,176	22,618	65,794
Charge for year	-	-	0
At 31st March 2025	<b>43,176</b>	<b>22,618</b>	<b>65,794</b>
<b>Net Book Value</b>			
At 31st March 2025	<b>0</b>	<b>0</b>	<b>0</b>
At 31st March 2024	0	0	0

**12 Debtors**

	Totals 2025 £	Totals 2024 £
Revenue invoices outstanding	-	1,350
Grant and fee income receivable	-	-
P.A.Y.E. control account (refund due)	-	-
Prepayments and accrued income	<b>780</b>	780
	<b>780</b>	2,130

**13 Creditors: amounts falling due within one year**

	Totals 2025 £	Totals 2024 £
Ordinary creditors	<b>42</b>	2,912
P.A.Y.E. control account	-	-
Pension contributions payable	-	-
Income received in advance	-	6,000
Accruals and deferred income	<b>1,800</b>	7,477
	<b>1,842</b>	16,389

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

**14 Analysis of charity net assets between funds**

	Unrestricted funds £	Restricted funds £	Totals 2025 £
Fixed Assets	-	-	0
Current Assets - debtors	780	-	780
Current Assets - bank and cash	45,578	-	45,578
Current liabilities	(1,842)	-	(1,842)
	44,516	0	44,516

**15 Financial Commitments**

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

**16 Statement of Funds**

	At 1 Apr 24 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Mar 25 £
General reserve	45,629	126,596	(127,709)	-	44,516
<b>Total unrestricted funds</b>	<b>45,629</b>	<b>126,596</b>	<b>(127,709)</b>	<b>0</b>	<b>44,516</b>
Single Use Plastic (SUP) Project	-	-	-	-	0
Environmental Fund	-	-	-	-	0
<b>Total restricted funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total funds</b>	<b>45,629</b>	<b>126,596</b>	<b>(127,709)</b>	<b>0</b>	<b>44,516</b>

*The general reserve represents the free funds of the charity which are not designated for particular purposes*

**17 Reconciliation of changes in resources to net cash inflow from operating activities**

	2025 £	2024 £
Net (outgoing) / incoming resources before investment income	(1,510)	(30,803)
Decrease / (increase) in debtors	1,350	(1,374)
(Decrease) / increase in creditors	(14,547)	11,822
<b>Net cash (outflow) / inflow from operating activities</b>	<b>(14,707)</b>	<b>(20,355)</b>

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

	2025 £	2024 £
UK bank interest received	397	459

**Sustainable Northern Ireland**

Northern Ireland - Charity number 103426

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# Accounts

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**Company Registration Number:** NI038784  
**HM Revenue & Customs Charity Registration Number:** XR28895  
**NI Charities Commission Reference Number:** NIC103426

# Sustainable

Northern Ireland



*(Private Company, limited by guarantee without Share Capital Exempt from using Limited)*

## **Report and Financial Statements for the year ended 31st March 2024**

**Sustainable Northern Ireland**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31st March 2024**

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
<b>Income</b>					
<i>from donations and legacies</i>					
• Donations	3	-	-	<b>0</b>	-
• Grants	3	72,449	-	<b>72,449</b>	78,000
<i>from charitable activities</i>					
• Business income and sponsorship	3	21,050	-	<b>21,050</b>	16,250
• Other sources	3	60,000	-	<b>60,000</b>	60,000
<i>from other activities</i>					
• Investment income	3	459	-	<b>459</b>	356
<b>Total income</b>		153,958	0	<b>153,958</b>	154,606
<b>Expenditure</b>					
<i>on raising funds</i>					
• Promotional costs	4	179	-	<b>179</b>	4,434
<i>on charitable activities</i>					
• Employee costs	4	143,898	-	<b>143,898</b>	120,829
• Premises costs	4	5,474	-	<b>5,474</b>	7,531
• Travel & training costs	4	1,319	-	<b>1,319</b>	3,129
• General administration costs	4	21,899	-	<b>21,899</b>	7,998
• Programme costs	4	1,166	-	<b>1,166</b>	1,682
<i>On other items</i>					
• Legal & professional fees	4	9,625	-	<b>9,625</b>	3,551
• Other expenses	4	742	-	<b>742</b>	1,372
• Depreciation of assets	4	-	-	<b>0</b>	-
<b>Total expenditure</b>		184,302	0	<b>184,302</b>	150,526
<b>Net income / (expenditure) for the year</b>		(30,344)	0	<b>(30,344)</b>	4,080
Transfers between funds	10	-	-	<b>0</b>	-
<b>Net movement in funds for the year</b>		(30,344)	0	<b>(30,344)</b>	4,080
<i>Reconciliation of funds</i>					
• Fund balances brought fwd at 1st April		75,973	-	<b>75,973</b>	71,893
• <b>Fund balances carried fwd at 31st March</b>		45,629	0	<b>45,629</b>	75,973

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

The notes on pages 15 to 21 form part of these financial statements.

**Sustainable Northern Ireland**  
**Statement of Financial Position (Balance Sheet)**  
**as at 31st March 2024**

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
• Tangible assets	11	-	-
		<b>0</b>	<b>0</b>
<b>Current Assets</b>			
• Receivables	12	<b>2,130</b>	756
• Cash at bank and in hand		<b>59,888</b>	79,784
		<b>62,018</b>	80,540
<b>Creditors:</b> amounts falling due within one year	13	<b>(16,389)</b>	(4,567)
<b>Net current assets</b>		<b>45,629</b>	75,973
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>45,629</b>	75,973
<b>Creditors:</b> amounts falling due after more than one year		-	-
<b>Net assets</b>		<b>45,629</b>	75,973
<b>The funds of the charity</b>			
<i>Unrestricted income funds:</i>			
• General funds	16	<b>45,629</b>	75,973
		<b>45,629</b>	75,973
<i>Restricted income funds:</i>			
• Single Use Plastic (SUP) Project	16	-	-
• Environmental Fund	16	-	-
<b>Total funds</b>		<b>45,629</b>	75,973

The notes on pages 15 to 21 form part of these financial statements.

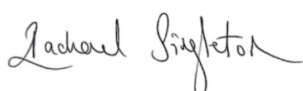
For the year ending 31st March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 3 to 21 were approved by the Board of Directors on 10th December 2024 and signed on their behalf by:



**Rachael Singleton**  
Chair of Board of Directors



**Keith Patterson**  
Treasurer

**Sustainable Northern Ireland  
Statement of Cash Flows  
for the year ended 31st March 2024**

	Notes	2024 £	2023 £
Net cash (outflow) / inflow from operating activities	17	<b>(20,355)</b>	5,939
Returns on investment and servicing of finance	18	<b>459</b>	356
Capital expenditure	11	-	-
<b>(Decrease) / increase in cash for the year</b>		<b>(19,896)</b>	6,295
<b>Reconciliation of net cash flow to movement in net funds</b>			
(Decrease) / increase in cash for the year		<b>(19,896)</b>	6,295
Net funds at 1st April 2023		<b>79,784</b>	73,489
<b>Net funds at 31st March 2024</b>		<b>59,888</b>	79,784

The notes on pages 15 to 21 form part of these financial statements.

**Sustainable Northern Ireland**  
**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 summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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

The charity has availed itself of S.396(4) of the Companies Act 2006 and adapted the Companies Act 2006 formats to reflect the special nature of the charity's activities. No separate Statement of Financial Activities has been presented for the charity alone as permitted by the Companies Act 2006 and paragraph 304 of the SORP.

**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 the reserves of the charity are only marginally below the minimum requirement of the charity's reserves policy and thus the immediate future of the charity for the next 12 to 18 months is secure and on that basis the charity is a going concern.

**1.5 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.

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

**1. Accounting Policies** *(cont'd)*

**1.7a Fund accounting - unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the director/trustees 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.

**1.7b Fund accounting - restricted funds**

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

Investment income and gains are allocated to the appropriate fund.

**1.8 Expenditure and irrecoverable VAT**

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

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

The charity is not registered for Value Added Tax and so all items in the financial statements are stated gross of VAT where applicable.

**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 Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

Fixtures & Fittings	-	Amounts over £1,000
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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	-	25.00% straight line
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**1.11 Debtors**

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 Creditors 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.

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

**1.14 Pensions**

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

**1.15 Transition to FRS 102**

The transition date was 1st April 2015.

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

**2. Legal status of the charity**

The charity is a company limited by guarantee, registered in Northern Ireland no. NI038784. 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: XR28895) and is also registered with the Charity Commission for Northern Ireland (ref: NIC103426).

**3 Income**

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
<b>from donations and legacies</b>				
• Donations received	-	-	0	-
• Subscriptions and Grants received				
• Dormant Accounts Fund NI	39,815	-	39,815	60,000
• LFT Charitable Trust	7,000	-	7,000	-
• Innovate UK	25,634	-	25,634	-
• Sponsorship	-	-	0	-
<b>Total from donations and legacies</b>	<b>72,449</b>	<b>0</b>	<b>72,449</b>	<b>60,000</b>
<b>from charitable activities</b>				
• Business income	21,050	-	21,050	16,250
• Subscriptions and Grants received				
• Income from LAs for SDO	48,000	-	48,000	66,000
• NI Assembly	6,000	-	6,000	6,000
• NI Housing Executive	6,000	-	6,000	6,000
<b>Total from charitable activities</b>	<b>81,050</b>	<b>0</b>	<b>81,050</b>	<b>94,250</b>
<b>from other activities</b>				
• Other income	-	-	0	-
<b>Total from other activities</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>from investments</b>				
• UK bank interest received	459	-	459	356
<b>Total from investments</b>	<b>459</b>	<b>-</b>	<b>459</b>	<b>356</b>
<b>GRAND TOTAL OF INCOME RECEIVED</b>	<b>153,958</b>	<b>0</b>	<b>153,958</b>	<b>154,606</b>

**Sustainable Northern Ireland**  
**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 £
<b>on raising funds</b>				
• Promotional costs	179	-	<b>179</b>	4,434
<b>Total on raising funds</b>	<b>179</b>	<b>0</b>	<b>179</b>	<b>4,434</b>
<b>on charitable activities</b>				
• Employee costs				
• Wages and salaries	131,440	-	<b>131,440</b>	112,818
• Subcontracted staff	-	-	<b>0</b>	-
• Pension costs	12,458	-	<b>12,458</b>	8,011
• Recruitment expenses	-	-	<b>0</b>	-
• Premises costs				
• Rent	4,063	-	<b>4,063</b>	4,604
• Insurance and security	1,412	-	<b>1,412</b>	1,193
• Other premises costs	-	-	<b>0</b>	1,734
• Travel and training costs	1,319	-	<b>1,319</b>	3,129
• General administration costs				
• Telephone	154	-	<b>154</b>	406
• Postage & stationery	11	-	<b>11</b>	151
• IT, internet and website costs	21,686	-	<b>21,686</b>	7,441
• Programme costs				
• Publications	-	-	<b>0</b>	1,074
• Conferences and events	324	-	<b>324</b>	-
• Meeting expenses	-	-	<b>0</b>	608
• Project costs	842	-	<b>842</b>	-
<b>Total on charitable activities</b>	<b>173,709</b>	<b>0</b>	<b>173,709</b>	<b>141,169</b>
<b>on other items</b>				
• Legal & professional fees				
• Accountancy fees	1,800	-	<b>1,800</b>	1,800
• Payroll & Accounts bureau fees	1,751	-	<b>1,751</b>	1,751
• Other professional fees	6,073	-	<b>6,073</b>	-
• Other expenses				
• Bank charges	48	-	<b>48</b>	41
• Subscriptions	742	-	<b>742</b>	1,302
• Sundries	-	-	<b>0</b>	29
<b>Total on other items</b>	<b>10,414</b>	<b>0</b>	<b>10,414</b>	<b>4,923</b>
<b>GRAND TOTAL OF EXPENDITURE</b>	<b>184,302</b>	<b>0</b>	<b>184,302</b>	<b>150,526</b>

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

**5 Staff costs and numbers**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2024 £</b>	Totals 2023 £
Wages and salaries	143,146	-	<b>143,146</b>	112,818
SMP reclaimed	(11,706)	-	<b>(11,706)</b>	-
Pension contributions	12,458	-	<b>12,458</b>	8,011
Staff training & travel	1,319	-	<b>1,319</b>	3,129
	<b>145,217</b>	<b>0</b>	<b>145,217</b>	<b>123,958</b>

*No employee received emoluments of more than £60,000*

*The average number of persons, including part-time staff, employed on UK contracts was 4 (2023: 3)*

**6 Trustee remuneration and Related Party Transactions**

Members of the Board of Directors (who are also the Trustees of the charity) receive no remuneration for their services. The Director / Trustees of the charity are eligible to receive reimbursement of out of pocket expenses incurred whilst representing the charity. The expenses borne by the charity in 2023/24, paid to the directors of the charity were £nil (2023: £nil).

**7 Net incoming resources for the year**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2024 £</b>	Totals 2023 £
<i>Net incoming resources are stated after charging:</i>				
Depreciation on tangible fixed assets	0	-	<b>0</b>	-

**8 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 £12,458 (2023: £8,011).

**9 Taxation**

As a charity, Sustainable Northern Ireland is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or 2256 of the Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**10 Transfers between the funds**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2024 £</b>	Totals 2023 £
No transfers in the year	-	-	<b>0</b>	-
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**11 Tangible Fixed Assets**

	Office equipment £	Furniture, fixtures & fittings £	Totals £
<b>Cost</b>			
At 1st April 2023	43,176	22,618	65,794
Additions	-	-	0
At 31st March 2024	<b>43,176</b>	<b>22,618</b>	<b>65,794</b>
<b>Depreciation</b>			
At 1st April 2023	43,176	22,618	65,794
Charge for year	-	-	0
At 31st March 2024	<b>43,176</b>	<b>22,618</b>	<b>65,794</b>
<b>Net Book Value</b>			
At 31st March 2024	<b>0</b>	<b>0</b>	<b>0</b>
At 31st March 2023	0	0	0

**12 Debtors**

	Totals 2024 £	Totals 2023 £
Revenue invoices outstanding	<b>1,350</b>	-
Grant and fee income receivable	-	-
P.A.Y.E. control account (refund due)	-	-
Prepayments and accrued income	<b>780</b>	756
	<b>2,130</b>	756

**13 Creditors: amounts falling due within one year**

	Totals 2024 £	Totals 2023 £
Ordinary creditors	<b>2,912</b>	2,767
P.A.Y.E. control account	-	-
Pension contributions payable	-	-
Income received in advance	<b>6,000</b>	-
Accruals and deferred income	<b>7,477</b>	1,800
	<b>16,389</b>	4,567

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

**14 Analysis of charity net assets between funds**

	Unrestricted funds £	Restricted funds £	Totals 2024 £
Fixed Assets	-	-	<b>0</b>
Current Assets - debtors	2,130	-	<b>2,130</b>
Current Assets - bank and cash	59,888	-	<b>59,888</b>
Current liabilities	(16,389)	-	<b>(16,389)</b>
	<u>45,629</u>	<u>0</u>	<u><b>45,629</b></u>

**15 Financial Commitments**

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

**16 Statement of Funds**

	At 1 Apr 23 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Mar 24 £
General reserve	75,973	153,958	(184,302)	-	<b>45,629</b>
<b>Total unrestricted funds</b>	<b>75,973</b>	<b>153,958</b>	<b>(184,302)</b>	<b>0</b>	<b>45,629</b>
Single Use Plastic (SUP) Project Environmental Fund	-	-	-	-	<b>0</b>
<b>Total restricted funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total funds</b>	<b>75,973</b>	<b>153,958</b>	<b>(184,302)</b>	<b>0</b>	<b>45,629</b>

*The general reserve represents the free funds of the charity which are not designated for particular purposes*

**17 Reconciliation of changes in resources to net cash inflow from operating activities**

	2024 £	2023 £
Net (outgoing) / incoming resources before investment income	<b>(30,803)</b>	3,724
(Increase) / decrease in debtors	<b>(1,374)</b>	122
Increase / (decrease) in creditors	<b>11,822</b>	2,093
<b>Net cash (outflow) / inflow from operating activities</b>	<b>(20,355)</b>	5,939

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

	2024 £	2023 £
UK bank interest received	<b>459</b>	356

**Sustainable Northern Ireland**

Northern Ireland - Charity number 103426

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# Annual report

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**Company Registration Number:** NI038784  
**HM Revenue & Customs Charity Registration Number:** XR28895  
**NI Charities Commission Reference Number:** NIC103426

# Sustainable

Northern Ireland



*(Private Company, limited by guarantee without Share Capital Exempt from using Limited)*

## **Report and Financial Statements for the year ended 31st March 2024**

## Sustainable Northern Ireland

### Company Information

#### REFERENCE AND ADMINISTRATIVE INFORMATION

**Charity Name** Sustainable Northern Ireland

**Company Number** NI038784

**Charity Registration Number** NIC103426

**Registered Office** 385 Springfield Road  
Belfast  
BT12 7DG

**Operational Address** 385 Springfield Road  
Belfast  
BT12 7DG

#### MANAGEMENT INFORMATION

**Directors**

Rachael Singleton	<i>(Chair) appointed 08/03/2022</i>
Andrew Benfield	<i>appointed 07/06/2022</i>
Jacqueline Callan	<i>appointed 08/12/2022</i>
Robert Clements	<i>appointed 08/03/2022</i>
Dr Aoife Foley	<i>appointed 19/12/2017 - resigned 05/09/2023</i>
Dr Ian Garner	<i>appointed 22/12/2017 - resigned 12/12/2023</i>
Alan McVicker	<i>appointed 02/12/2020</i>
Keith Patterson	<i>appointed 10/05/2022</i>
Dr Susann Power	<i>appointed 10/12/2019</i>

**Company Secretary** Nichola Hoehn *appointed 06/03/2018*

#### OTHER INFORMATION

**Independent Examiner** Diamond & Skillen  
Chartered Accountants  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

**Bankers** Danske Bank Limited  
Shaftesbury Square  
Belfast

## **Sustainable Northern Ireland Director / Trustees' Report for the year ended 31st March 2024**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Company is a private company limited by guarantee without a share capital, exempt from using limited, registration number NI038784, is a registered charity, number XR28895 and is also registered with the Charity Commission for Northern Ireland, number NIC103426. The names of the present Directors/Trustees, and any past Directors/Trustees who served during the year, are given on page 2, together with the names of the charity's external advisors.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### ***Directors/Trustees***

The Board of Directors/Trustees is responsible for the overall governance of the Company. Directors/Trustees have the power at any time and from time to time to appoint any person to be a Director/Trustee and the total number of Directors/Trustees may not be less than eight. The maximum number of Trustees is fifteen. Any Director/Trustee appointed shall hold office for a term of three years (subject to meeting the requirements of Article 33) and shall then be eligible for re-appointment, also for a term of three years. The Board elects one of its number to act as Chairperson for the term at their first meeting following the Chairperson's appointment.

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

#### ***Statement of Directors/Trustees' Responsibilities and Corporate Governance***

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

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

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

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

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

### **Statement of disclosure to our independent examiners**

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 independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware; *and*
- the Directors/Trustees, having made enquiries of fellow directors/trustees and the charity's independent examiner 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 information and to establish that the independent examiner is aware of that information.

### **Internal controls**

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

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

### **Risk Statement**

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

- Financial - the organisation's funding is uncertain and historic income streams may be at risk. To mitigate against this the Board has formulated a Reserves Policy (see Finance Review below);
- Operational - as an organiser of a 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.
- Operational – cyber security breach or loss of sensitive data. To mitigate this data is password secured with appropriate backup copies and cyber insurance policies are in place

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

### **Risk Management**

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

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

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

## **OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY**

In accordance with the Articles of Association the objects for which the Charity is established are to advance the education of the public in Northern Ireland and elsewhere in economic and social studies as they relate to individuals, communities, society at large and the planet as a whole, with special reference to their inter-relationship with ecology, the natural world, health, technology, agriculture, sustainable development (being development which meets the needs of the present generation without compromising the ability of future generations to meet their needs), philosophy and psychology and the matter of protection and conservation of the natural resources, animal and plant life of Northern Ireland and elsewhere with particular emphasis on sustainable development.

Our mission is:

***To inspire, influence and inform government and others to build a sustainable and resilient society.***

Our strategic aim is to achieve this through a combination of campaigns, programmes, surveys, research and a variety of projects, detailed below.

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

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

## **ACHIEVEMENTS AND PERFORMANCE**

Sustainable Northern Ireland continues to monitor its Board membership to ensure that it can effectively deliver its mission.

### ***Deliverables this year:***

- 2 business audits
- 4 consultation responses
- 1,745 people trained
- 4 strategies and action plans
- 26 workshops or events
- 18 learning resources

### ***Goals***

Our purpose is to promote a more sustainable way of living and working to protect the planet and its resources, for the benefit of society, now and in the future. We deliver this objective through four strategic goals:

#### **1. INFORM**

Create positive environmental and social change through education and awareness.

#### **2. REFORM**

Advocate for regulatory and legislative change to advance climate action.

#### **3. TRANSFORM**

Provide practical support to help organisations achieve their sustainability goals.

#### **4. IMPROVE**

Ensure excellent standards and continuous improvement to provide the best service to our members and clients.

### ***Education and Awareness***

**We work to create positive environmental and social change through our education and awareness activities. In 2023-24 these included:**

#### **DISSEMINATING INFORMATION AND RESOURCES**

We used a variety of platforms to inform and influence including:

- Bimonthly digital newsletter (reaching 600+ people)
- Social media (reaching 3700+ people)
- Website (reaching 9,700+ people)

Resources developed this year:

- Cloughjordan Ecovillage Case Study - a model for sustainability and community resilience
- Killeavy Castle Case Study - an example of sustainable tourism and hospitality
- Lámh Dhearg GAA Case Study - a Green Sports Club
- Springfield Meadows Case Study - a Net Zero Passivhaus Development
- 12 Blogs/Articles for the website
- Briefing note on the Climate Change Act (Northern Ireland) 2022 for Elected Members

Talks and presentations this year:

- Launch of Competition & Markets Authority Net Zero Forum
- CO3 conference
- QUB Centre for Sustainability – Exhibition & Event on the folklore of peatlands.
- Killeavy Castle Restoration Project launch
- Habitat for Humanity One World Festival.
- QUB Just Transition, Fair Energy Future Workshop
- Belfast Climate Commission Roundtable on Priority Workstreams
- SOLACE/Co-Operation Ireland Conference - Responding to a Disrupted World
- Roundtable with Julie Harrison Permanent Secretary NI Office
- CCEA Climate Group - Embedding climate education in the curriculum
- Friends of the Earth Event on Understanding the Power of Big Agriculture in Ireland
- Environmental Justice Network Ireland Launch of Strategic Litigation
- CO3 Leadership Framework Launch
- Mott MacDonald Talk – SSN and SNI opportunities for collaboration
- Local Authorities Needs Analysis Workshop
- MUDC Elected Members Presentation
- Ulster University Solar Powered Community Gardens
- Chamber of Commerce Festival of Business
- NI Polymers Association Quarterly Meeting
- Northern Ireland Sports and Human Rights Forum
- QUB Advanced Manufacturing Innovation Centre
- Translink Active Travel Awards
- Linen Quarter Sustainable Business Event

## **PROVIDING HIGH QUALITY AND DIVERSE TRAINING OPPORTUNITIES**

We developed the following training courses this year:

- Sustainable Design & Construction for Capital Projects (received by Armagh Banbridge and Craigavon District Council)
- How to become a Sustainable Business (received by businesses in Ards and North Down)
- How to develop a Climate Action Plan (received by Mid Ulster and Mid and East Antrim Borough Councils)
- Circet Ireland Graduate Workshop
- BBC Northern Ireland Climate Change Training

## **PROVIDING THE SECRETARIAT FOR THE SUSTAINABLE DEVELOPMENT FORUM**

The mission of the Forum is to co-ordinate and support local government and public bodies to lead transformative change and measurable climate action across the region.

Membership is exclusive to the public sector. As a member, public bodies have year-round access to an annual programme of meetings, webinars and policy briefings. They also benefit from expert insights from a dedicated Sustainable NI advisor, who coordinates the Forum. The Chair is currently Emma Adair from Ards and North Down Borough Council.

This year four meetings of the Forum were held:

- 15 June 2023 (Bangor Castle)
- 20 September 2023 (Ecos Hub, Ballymena)
- 23 November 2023 (Cookstown)
- 13 December 2023 (Virtual)
- 6 March 2023 (Virtual)

We led a Needs Analysis Workshop on 23 November in the Burnavon Arts and Cultural Centre bringing sustainability officers from across Northern Ireland together to understand what is needed strategically

for local authorities to fully integrate sustainability and climate action into governance, management and delivery at the local level. The session highlighted policy and skills gaps and how Sustainable NI can better support councils going forward.

### **Policy & Advocacy**

**We advocate for ambitious legislative and regulatory change in support of our mission through our policy and advocacy work. In 2023-24 this included:**

#### **ACTIVELY ENGAGING IN POLICY FORMULATION, APPRAISAL AND LOBBYING**

As political appetite for the green economy continues to grow, knowledge needs to be cultivated and shared to ensure we make the correct policy choices to achieve net zero by 2050. This year we fed into several policies that will be critical to Northern Ireland meeting its net zero aspirations, including:

- Climate Change Reporting by Specified Public Bodies
- Review of SPPS on the Issue of Climate Change
- Northern Ireland Carbon Budget (2030 - 2040)
- Circular Economy Strategy

In addition to providing written consultation responses, we participated in government forums and committees which shape policy and investment in energy and environment:

- NI Affairs Committee Inquiry into Investment in Northern Ireland (Sustainable and gender-equitable investment)
- NI Advisory Group on non-household recycling provisions

We also promoted our manifesto for the Northern Ireland Assembly. In the document, we highlighted five key issues that must be addressed to put the economy on a more sustainable footing whilst simultaneously tackling the climate emergency.

#### **PROVIDING THE SECRETARIAT FOR THE ALL-PARTY GROUP ON CLIMATE ACTION**

The All-Party Group on Climate Action is a forum for discussion between politicians, NGOs, business leaders and academics, to advance climate action through legislative and regulatory change in the Assembly and Executive.

Sustainable NI provides the secretariat for the group. Membership is cross-party and includes representatives from the NI Assembly and NI councils. At the AGM in October 2023, Danny Donnelly MLA took over from Kate Nicholl MLA as Chair of the APG.

For the 300+ observers, it is a great way to keep abreast of climate and environmental policy and legislation and influence policymakers at the highest level in Northern Ireland.

The APG met five times in 2023/24, including:

- 12 May 2023
- 6 October 2023 (AGM)
- 3 November 2023
- 1 December 2023
- 1 March 2024

A range of issues, projects and campaigns were discussed, from examples of local authority climate action to strengthening energy efficiency through changes to building regulations. Attendance remains excellent, with 11 elected members and 41 observers on average attending each meeting.

### **Advisory Services**

**We provide practical support to help organisations achieve their sustainability goals. Our advisory services include strategy development, reporting, training, workshops and communications support.**

#### **STRATEGIES AND ACTION PLANS**

Sustainability has become increasingly critical for organisations to remain relevant and competitive. Like digital transformation, driving sustainability requires organisations to transform every business division, making sustainability an integral part of corporate strategy. This year, we helped four organisations develop their sustainability and climate plans, each one tailored to the individual client's support needs:

- Apex Housing Association
- Mid Ulster District Council
- Lisburn and Castlereagh City Council
- Mid and East Antrim Borough Council

The organisations received workshops as well as consultancy support to co-design the strategies with staff and decision-makers.

## **SUSTAINABILITY AUDITS AND REPORTS**

Our Sustainability Audit analyses and measures sustainability in a company's day-to-day operations and its overall business model. It identifies opportunities to rethink and improve upon product and service design, operations, and business models to maximise social and environmental impact. This year, we carried out sustainability audits for two businesses:

- Oh Yeah Music Centre, Belfast
- Castle Mall, Antrim

The output was a clear sustainability roadmap to guide the companies on how to embed sustainability within the core of the business.

## **PARTNERSHIPS**

The power of partnership working cannot be understated. Partnerships build momentum, coordinating action between organisations and allowing opportunities to exchange views, supporting innovation and providing additional momentum to get things done. Sustainable NI's partnerships include:

- Sustainable Development Forum
- Circular Economy Coalition
- Northern Ireland EV Consortium
- Climate Coalition NI
- Environmental Justice Network Ireland

## **PROJECTS**

**We were involved in several projects this year, including:**

### **GREEN CLUBS PROGRAMME**

Led by the GAA, the programme was designed to promote sustainability awareness and action in sports clubs and communities. Enabled through by a grant from LFT Charitable Trust, the programme aimed to build environmental awareness and action across the operations and activities of Gaelic clubs and their communities across Northern Ireland. We assisted with the recruitment of clubs and engaged councils and other expert organisations to support clubs. We facilitated staff training and provided advice and signposting to help clubs identify and deliver green actions. The programme was been hugely successful, supporting 32 clubs, training 128 people in green skills, delivering 64 green actions and indirectly changing the behaviour of 6,080 people. Green Clubs is an excellent model of citizen-led sustainability and hope to see it transferred to all sports clubs. Case studies available at:

<https://learning.gaa.ie/GreenClub/CaseStudies>

### **DERRY AND STRABANE – NET ZERO – FROM AMBITION TO ACTION**

Sustainable NI was a delivery partner on an Innovate UK-funded project to realise the ambition of a net zero climate resilient City and District by 2045 through transformational systems including SMART climate action plans underpinned by place-based insights, collaboration and capacity building. We are providing expertise and guidance on sustainable procurement and measuring scope 3 emissions.

### **CCEA EXPERT GROUP**

Sustainable NI alongside other expert groups supported CCEA to review a Northern Ireland Key Stage 2 curriculum objective on sustainable development.

### ***Governance & Improving standards***

**We are continually striving to ensure excellent standards and continuous improvement to provide the best service to our members and clients.**

### **ENSURING GOOD GOVERNANCE**

This year we said goodbye to one board member, Ian Garner, who resigned on 12 December 2023. All Trustees received governance training and completed a skills assessment when they joined the organisation.

Four board meetings took place this year, including:

- 13 June 2023
- 19 September 2023
- 12 December 2023 (AGM)
- 12 March 2024

## SUPPORTING THE WORKFORCE

Our staff are our primary asset and investing in the workforce is a key priority. This year we recruited two additional staff members including Clare Bailey, Interim Director and Oisín Fleming, who joined in October as a Project Support Officer for an Innovate UK funded project that Sustainable NI is delivering with Derry City and Strabane District Council to assist the authority in understanding and managing Scope 3 emissions.

Staff training was provided throughout the year in support of skills development. This included:

- Training for Trustees in the Third Sector, CO3
- Interim Executive Training, CO3
- Managing Staff Training, NICVA
- ILM Level 3 Award in Leadership and Management, NW Regional College
- Carbon Literacy Facilitator Training

## GROWING RESILIENCE

Dormant Accounts NI funding received in year has helped to strengthen financial resilience in the organisation. The project aims were to strengthen the business plan, increase memberships and identify new revenue streams through a review of branding, and the development of new tools and services.

Working with marketing experts we updated our logo and brand identity. We also developed a new website. As well as a brand review, we reviewed key services and developed a suite of training courses to strengthen our consultancy offering and attract new clients. We also trained our staff in Carbon Literacy, meaning we are now licenced to facilitate Carbon Literacy Training under the Carbon Literacy Project.

Dormant Accounts NI funding was also used to support the development of an exciting new digital tool to help public bodies screen their projects and investment decisions for environmental impacts.

The tool will help public bodies take a preventative approach to complying with Public Body Reporting Duties introduced as part of the Climate Change Act (Northern Ireland) 2022. To assist us with the tool's development, we received mentoring and support through the Digital Surge Programme which supports businesses deemed to have digital transformation potential. A web-based app has now been designed and will be launched early next year. We believe the tool will help Sustainable NI grow its membership and help retain existing members.

## FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 11 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 £153,958 (2023: £154,606). Total resources expended of £184,302 (2023: £150,526) resulted in a net deficit (2023: surplus) of resources for the year of £30,343 (2023: surplus of £4,080). There was no balance on restricted funds at 31st March 2024 (2023: no balance) and the balance on unrestricted funds at the year-end was £45,629 (2023: £75,973) which is free and represents the reserves available to the Director / Trustees to help fulfil current and future plans. Breakdowns of the amounts recorded for incoming resources and resources expended are given in notes 3 and 4 to the accounts.

## OUR SUPPORTERS

Sustainable Northern Ireland acknowledges that without the strong ongoing commitment and support of many organisations it would not be possible to work effectively towards our vision. We want to thank the organisations that fund the charity including Local Councils, the NI Assembly and the NI Housing Executive.

We also want to thank the many volunteers who freely give their time to help the charity.

## RESERVES POLICY

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

- It has no endowment funding and is currently dependent for income upon Local Government funding from year to year which is subject to review;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; and

- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

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

The level of total unrestricted reserves stands at £45,629 (2023: £75,973). With operating costs (on unrestricted funds) currently amounting to approximately £185,000 (2023: £150,500) per year, this would mean a target reserve balance of between £46,075 and £138,226 (2023: between £37,625 and £112,875). The current level of reserves therefore is below the lower target of the Reserves Policy. The Trustees consider that the deficit is marginal and expect that reserves held will be in line with the requirements of the Reserves Policy in future years.

Details of the Company's funds are shown in Note 16. An analysis of the Company's net assets between the funds is given in Note 14. The Directors/Trustees consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

### **EMPLOYEES**

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

### **MEMBERS OF THE BOARD OF DIRECTORS/TRUSTEES**

The following held office during the year:

Andrew Benfield, Jacqueline Callan, Robert Clements, Aoife Foley (resigned 05/09/2023), Ian Garner (resigned 12/12/2023), Alan McVicker, Keith Patterson, Susann Power and Rachael Singleton.

The principal officers for 2023/2024 were:

<b>Chair</b>	<b>Treasurer</b>	<b>Company Secretary</b>
Rachael Singleton	Keith Patterson	Nichola Hoehn

### **INDEPENDENT EXAMINERS**

Diamond & Skillen were appointed as the charitable company's independent examiners during the year and are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

These financial statements and this report have been prepared in accordance with the 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 Ireland (FRS102) (effective from 1st January 2015) and in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the Board of Directors on 10th December 2024 and signed on its behalf by:

*Nichola Hoehn*

Nichola Hoehn  
Secretary

**Sustainable Northern Ireland**

Northern Ireland - Charity number 103426

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# Annual return

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## **Sustainable Northern Ireland**

### **Independent Examiner's Report to the members of Sustainable Northern Ireland**

I report on the financial statements of the charitable company for the year ended 31 March 2024, which are set out on pages 3 to 20.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(3) of the Charities Act (Northern Ireland) 2008 and have requested that an independent examiner's report be prepared.

The charity's gross income does not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

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.

#### **Independent examiner's statement**

The charitable company's gross income in the year was £153,958 (2023: £154,606).

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Nigel V Skillen FCA  
Diamond & Skillen  
Fellow of the Institute of Chartered Accountants in Ireland  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

10th December 2024

**Sustainable Northern Ireland**

Northern Ireland - Charity number 103426

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# Accounts

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**Company Registration Number:** NI038784  
**HM Revenue & Customs Charity Registration Number:** XR28895  
**NI Charities Commission Reference Number:** NIC103426

**Sustainable**  
**Northern Ireland**



*(Private Company, limited by guarantee without Share Capital Exempt from using Limited)*

**Report and Financial Statements  
for the year ended 31st March 2023**

## Sustainable Northern Ireland

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## Sustainable Northern Ireland

### Company Information

#### REFERENCE AND ADMINISTRATIVE INFORMATION

**Charity Name** Sustainable Northern Ireland

**Company Number** NI038784

**Charity Registration Number** NIC103426

**Registered Office** 385 Springfield Road  
Belfast  
BT12 7DG

**Operational Address** 385 Springfield Road  
Belfast  
BT12 7DG

#### MANAGEMENT INFORMATION

**Directors**

Rachael Singleton	<i>(Chair) appointed 08/03/2022</i>
Andrew Benfield	<i>appointed 07/06/2022</i>
Jacqueline Callan	<i>appointed 08/12/2022</i>
Andrew Cassells	<i>appointed 22/12/2017 - resigned 08/12/2022</i>
Robert Clements	<i>appointed 08/03/2022</i>
Dr Nuala Flood	<i>appointed 19/12/2017 - resigned 27/01/2023</i>
Dr Aoife Foley	<i>appointed 19/12/2017 - resigned 05/09/2023</i>
Dr Ian Garner	<i>appointed 22/12/2017</i>
Alan McVicker	<i>appointed 02/12/2020</i>
Keith Patterson	<i>appointed 10/05/2022</i>
Dr Susann Power	<i>appointed 10/12/2019</i>

**Company Secretary** Nichola Hoehn *appointed 06/03/2018*

#### OTHER INFORMATION

**Independent Examiner** Diamond & Skillen  
Chartered Accountants  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

**Bankers** Danske Bank Limited  
Shaftesbury Square  
Belfast

## **Sustainable Northern Ireland** **Director / Trustees' Report for the year ended 31st March 2023**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Company is a private company limited by guarantee without a share capital, exempt from using limited, registration number NI038784, is a registered charity, number XR28895 and is also registered with the Charity Commission for Northern Ireland, number NIC103426. The names of the present Directors/Trustees, and any past Directors/Trustees who served during the year, are given on page 2, together with the names of the charity's external advisors.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### ***Directors/Trustees***

The Board of Directors/Trustees is responsible for the overall governance of the Company. Directors/Trustees have the power at any time and from time to time to appoint any person to be a Director/Trustee and the total number of Directors/Trustees may not be less than eight. The maximum number of Trustees is fifteen. Any Director/Trustee appointed shall hold office for a term of three years (subject to meeting the requirements of Article 33) and shall then be eligible for re-appointment, also for a term of three years. The Board elects one of its number to act as Chairperson for the term at their first meeting following the Chairperson's appointment.

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

#### ***Statement of Directors/Trustees' Responsibilities and Corporate Governance***

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

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

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

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

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

### **Statement of disclosure to our independent examiners**

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 independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware; *and*
- the Directors/Trustees, having made enquiries of fellow directors/trustees and the charity's independent examiner 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 information and to establish that the independent examiner is aware of that information.

### **Internal controls**

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

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

### **Risk Statement**

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

- Financial - the organisation's funding is uncertain and historic income streams may be at risk. To mitigate against this the Board has formulated a Reserves Policy (see Finance Review below);
- Operational - as an organiser of a 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.
- Operational – cyber security breach or loss of sensitive data. To mitigate this data is password secured with appropriate backup copies and cyber insurance policies are in place

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

### **Risk Management**

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

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

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

## **OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY**

In accordance with the Articles of Association the objects for which the Charity is established are to advance the education of the public in Northern Ireland and elsewhere in economic and social studies as they relate to individuals, communities, society at large and the planet as a whole, with special reference to their inter-relationship with ecology, the natural world, health, technology, agriculture, sustainable development (being development which meets the needs of the present generation without compromising the ability of future generations to meet their needs), philosophy and psychology and the matter of protection and conservation of the natural resources, animal and plant life of Northern Ireland and elsewhere with particular emphasis on sustainable development.

Our mission is:

**To inspire, influence and inform government and others to build a sustainable and resilient society.**

Our strategic aim is to achieve this through a combination of campaigns, programmes, surveys, research and a variety of projects, detailed below.

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

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

## **ACHIEVEMENTS AND PERFORMANCE**

Sustainable Northern Ireland continues to monitor its Board membership to ensure that it is able to effectively deliver its mission.

### ***Deliverables this year:***

- 2 business audits
- 6 consultation responses
- 1,745 people trained
- 5 strategies and action plans
- 26 workshops or events
- 15 learning resources

### ***Goals***

Our purpose is to promote a more sustainable way of living and working in order to protect the planet and its resources, for the benefit of society, now and in the future. We deliver this objective through four strategic goals:

#### **1. INFORM**

Create positive environmental and social change through education and awareness.

#### **2. REFORM**

Campaign for regulatory and legislative change to advance climate action.

#### **3. TRANSFORM**

Provide practical support to help organisations achieve their sustainability goals.

#### **4. IMPROVE**

Ensure excellent standards and continuous improvement to provide the best service to our members and clients.

### ***Education and Awareness***

**We work to create positive environmental and social change through our education and awareness activities. In 2022-23 these included:**

#### **DISSEMINATING INFORMATION AND RESOURCES**

We used a variety of platforms to inform and influence including:

- Bimonthly digital newsletter (reaching 600 people)
- Social media (reaching 1500 people)
- Website (reaching 9,700 people)

Resources developed this year:

- Lámh Dhearg GAA Case Study - a Green SportsClub
- Springfield Meadows Case Study - a Net Zero Passivhaus Development
- Mahon Point Case Study - Ireland's Greenest Shopping Centre
- One Planet Mind Case Study - a Sustainable Clothing Brand
- South West College Case Study - a Passivhaus Premium Building
- 10 Blogs/Articles for the website
- Survey/Report on sustainability in the Third Sector in Northern Ireland
- Briefing note on the Climate Change (Northern Ireland) Act

Talks and presentations this year:

- Mid and East Antrim Borough Council Climate Change Working Group
- Mid Ulster District Council Climate Change Working Group
- Belfast Citizen Jury
- GAA, IFA and Ulster Rugby Green Clubs Webinar
- FinTru Lunch and Learn
- Energy Manager's Forum
- Lisburn Chamber of Commerce Seminar
- SW College Sustainable Future Conference
- NI Retail Consortium Conference
- NI Manufacturing & Supply Chain Conference
- NI Economic Development Conference

## **PROVIDING HIGH QUALITY AND DIVERSE TRAINING OPPORTUNITIES**

We developed the following training courses this year:

- Sustainable Design & Construction for Capital Projects
- Becoming a Sustainable Business (received by businesses in Ards and North Down)
- Developing a Climate Action Plan (received by Mid Ulster District Council; Mid and East Antrim Borough Council)

## **PROVIDING THE SECRETARIAT FOR THE SUSTAINABLE DEVELOPMENT FORUM**

The mission of the Forum is to coordinate and support local government and public bodies to lead transformative change and measurable climate action across the region. It connects, informs and inspires sustainable changemakers to turn ideas into action and

collaborate on shared objectives. Membership is exclusive to the public sector. As a member, public bodies have year-round access to an annual programme of meetings, webinars and policy briefings. They also benefit from expert insights from a dedicated Sustainable NI Advisor, who coordinates the Forum. The Chair is currently Emma Adair from Ards and North Down Borough Council.

This year five meetings/events of the Forum were held:

- 16 June 2022 (Belfast)
- 16 September 2022 (Enniskillen)
- 23 November 2022 (Virtual)
- 14 December 2022 (Webinar)
- 8 March 2023 (Virtual)

Local authorities occupy a pivotal role in the transition to net zero by demonstrating public sector leadership on climate action in their local areas as well as becoming key mobilisers of behaviour change at a community level. To capture current activity in the sector, we conducted a survey on climate action taken by local authorities in Northern Ireland. The findings will feature on our new website, due to launch later this year.

### **Policy & Advocacy**

**We advocate for ambitious legislative and regulatory change in support of our mission through our policy and advocacy work. In 2022-23 this included:**

#### **ACTIVELY ENGAGING IN POLICY FORMULATION, APPRAISAL AND LOBBYING**

As political appetite for the green economy continues to grow, knowledge needs to be cultivated and shared, to ensure we make the correct policy choices to achieve net zero by 2050. This year we fed into several policies that will be critical to meeting our net zero aspirations, including:

- Energy 'One Stop Shop' Implementation Plan
- Review of permitted development rights to protect the environment and help address climate change
- Circular Economy Strategy

In addition to providing written consultation responses, we participated in several government forums and committees to help shape policy and investment in the area of energy and environment:

- NI Affairs Committee Inquiry into Investment in Northern Ireland (Sustainable and gender-equitable investment)
- NI Government Green Growth Forum (Climate Change Reporting Regulations)
- NI Advisory Group on non-household recycling provisions

In May 2022 we launched a manifesto for the Northern Ireland Assembly Elections. In the document, we highlighted five key issues that must be addressed to put the economy on a more sustainable footing whilst simultaneously tackling the climate emergency.

### **PROVIDING THE SECRETARIAT FOR THE ALL PARTY GROUP ON CLIMATE ACTION**

The All Party Group on Climate Action is a forum for discussion between politicians, NGOs, business leaders and academics, to advance climate action through legislative and regulatory change in the Assembly and Executive.

Sustainable NI provides the secretariat for the All Party Group on Climate Action. Membership is cross-party and includes representatives from the NI Assembly as well as NI councils. The Chair is Kate Nicholl MLA.

For the 250+ observers, it is a great way to keep abreast of climate and environmental policy and legislation and influence policymakers at the highest level in Northern Ireland.

The APG met five times in 2022-23, including:

- 22 June 2022 (AGM)
- 21 September 2022
- 16 November 2022
- 25 January 2023
- 22 March 2023

A range of issues, projects and campaigns were discussed from sustainable food growing (Acorn Farm), fuel poverty and cost of living, green hydrogen, energy policy & strategy, the office for environmental protection, expansion of rail infrastructure and local authority climate action (Belfast City Council).

### **Advisory Services**

**We provide practical support to help organisations achieve their sustainability goals. Our advisory services include strategy development, reporting, training, workshops and communications support.**

#### **STRATEGIES AND ACTION PLANS**

Sustainability has become increasingly critical for organisations to remain relevant and competitive today. Like digital transformation, driving sustainability requires organisations to transform every business division, making sustainability an integral part of corporate strategy. This year, we supported five organisations to develop sustainability and/or climate change plans, each one tailored to the individual client's support needs:

- Northern Ireland Housing Executive
- Apex Housing Association
- Mid Ulster District Council
- Lisburn and Castlereagh City Council
- Mid and East Antrim Borough Council

In most of these organisations, we delivered workshops to co-design the strategies with staff and decisionmakers.

#### **SUSTAINABILITY AUDITS AND REPORTS**

Our Sustainability Audit analyses and measures sustainability in a company's day-to-day operations and its overall business model. It identifies opportunities to rethink and improve upon product and service design, operations, and business models to maximise social and environmental impact. This year, we carried out sustainability audits for two local businesses:

- Castle Mall, Antrim
- Mercury Security, Lisburn

The output was a clear sustainability roadmap to guide the companies on how to embed sustainability within the core of the business.

## **PARTNERSHIPS**

The power of partnership working cannot be understated. Partnerships build momentum, coordinating action between organisations and allowing opportunities to exchange views, supporting innovation and providing additional momentum to get things done. Existing partnerships include the Sustainable Development Forum; the Circular Economy Coalition which has been collectively working on developing a Circular Economy Strategy for Northern Ireland; and the Northern Ireland EV Consortium which was successful in securing £1,348,370 this year for new residential EV charging infrastructure.

Additionally, we became a partner in the Green Clubs Programme. Led by the GAA, the programme is structured around the themes of Energy, Water, Waste, Biodiversity and Travel & Transport and is designed to promote sustainability awareness and action in GAA clubs and communities. We supported the development of the Green Clubs Toolkit and delivered a webinar called 'Clubs Going Green' in September 2022.

### ***Governance & Improving standards***

**We are continually striving to ensure excellent standards and continuous improvement to provide the best service to our members and clients.**

#### **ENSURING GOOD GOVERNANCE**

This year we said goodbye to three board members and welcomed five new board members. Resignations included: Aoife Foley, Nuala Flood and Andrew Cassells. New board members included: Keith Patterson, Rachael Singleton, Robert Clements, Andrew Benfield and Jac Callan.

All Trustees received governance training and completed a skills assessment. Four board meetings took place this year, including the AGM on 6 December 2022,

#### **SUPPORTING THE WORKFORCE**

Our staff are our primary asset and investing in the workforce is a key priority. This year we recruited two additional staff members including the Head of Advisory Services (April) and the Interim Director (March). We hosted one placement student (September to March). Staff training was provided in support of skills development and we carried out a staff engagement survey over the summer which resulted in a review of and subsequent increase in staff pay. We also reviewed our policies and benefits to ensure they promote employee wellbeing and support equality. This resulted in several new policies such as incremental annual leave in recognition of long service, well-being leave provisions and a career break policy.

#### **GROWING RESILIENCE**

The Dormant Accounts NI funding received this year provided Sustainable NI with an opportunity to strengthen resilience in the organisation. With grant support received over two years, 2022-23 & 2023-24, the aim of the project is to strengthen the business plan, making the charity less reliant on income from one source and instead diversify revenue, strengthening existing income and fundraising for new resources. We used some of the funding to carry out a review of our brand identity, working with a graphic design house to update our logo, values and marketing materials including a new website. **The website was built in 2022-23 and will be launched in the summer.** As well as a brand review, we reviewed our key services and developed a suite of new training courses

to cater for a range of client needs which will provide a future source of income as part our Advisory Services. We also used the funding to carry out a review of sustainability in the Third Sector, to build a stronger case for funding.

We have also been working on a web-based decision tool for councils and public bodies to clearly show the environmental and social

implications of proposed decisions. The tool is based on 'Donut Economics' which is a visual framework for sustainable development. The aim is to make the screening assessment mandatory across public sector decision-making processes; challenging strategies, procurement and investment decisions. The tool will help public bodies satisfy the requirements of the Sustainable Development Statutory Duty (2007) and indirectly will support Public Body Reporting Duties under the Climate Change Act (2022).

As the output is a digital solution we received expert mentoring and support through the Digital Surge Programme. The Digital Surge

Programme is a NI-wide programme that is partfunded by all 11 local authorities. It supports businesses that are deemed to have digital transformation potential. We will be ready to proceed with app development in the summer, and the project is due to be completed in 2023- 24.

### **FINANCIAL REVIEW AND RESULTS FOR THE YEAR**

The Statement of Financial Activities on page 11 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 £154,606 (2022: £81,734). Total resources expended of £150,526 (2022: £81,521) resulted in a net surplus of resources for the year of £4,808 (2022: surplus of £213). There was no balance on restricted funds at 31st March 2023 (2022: no balance) and the balance on unrestricted funds at the year-end was £75,973 (2022: £71,893) which is free and represents the reserves available to the Director / Trustees to help fulfil current and future plans. Breakdowns of the amounts recorded for incoming resources and resources expended are given in notes 3 and 4 to the accounts.

### **OUR SUPPORTERS**

Sustainable Northern Ireland acknowledges that without the strong ongoing commitment and support of many organisations it would not be possible to work effectively towards our vision. We want to thank the organisations that fund the charity including Local Councils, the NI Assembly and the NI Housing Executive.

We also want to thank the many volunteers who freely give their time to help the charity.

### **RESERVES POLICY**

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

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

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

The level of total unrestricted reserves stands at £75,973 (2022: £71,893). With operating costs (on unrestricted funds) currently amounting to approximately £150,500 (2022: £81,500) per year, this would mean a target reserve balance of between £37,625 and £112,875 (2022: between £20,375 and £61,125). The current level of reserves therefore is consistent with the requirements of the Reserves Policy.

Details of the Company's funds are shown in Note 16. An analysis of the Company's net assets between the funds is given in Note 14. The Directors/Trustees consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

### **EMPLOYEES**

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

## MEMBERS OF THE BOARD OF DIRECTORS/TRUSTEES

The following held office during the year:

Andrew Benfield, Jacqueline Callan, Andrew Cassells (resigned 08/12/2022), Robert Clements, Nuala Flood (resigned 27/01/2023), Aoife Foley (resigned 05/09/2023), Ian Garner, Alan McVicker, Keith Patterson, Susann Power and Rachel Singleton.

The principal officers for 2022/2023 were:

<b>Chair</b>	<b>Treasurer</b>	<b>Company Secretary</b>
Rachael Singleton	Keith Patterson	Nichola Hoehn

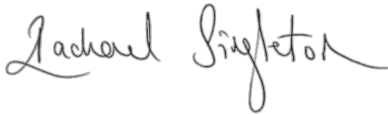
## INDEPENDENT EXAMINERS

Diamond & Skillen were appointed as the charitable company's independent examiners during the year and are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

These financial statements and this report have been prepared in accordance with the 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 Ireland (FRS102) (effective from 1st January 2015) and in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the Board of Directors on 16th December 2023 and signed on its behalf by:

Rachael Singleton



Chair

**Sustainable Northern Ireland Ltd**  
**Independent Examiner's Report to the members of Sustainable Northern Ireland**

I report on the financial statements of the charitable company for the year ended 31 March 2023, which are set out on pages 3 to 20.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(3) of the Charities Act (Northern Ireland) 2008 and have requested that an independent examiner's report be prepared.

The charity's gross income does not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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.

**Independent examiner's statement**

The charitable company's gross income in the year was £154,606 (2022: £81,734).

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

---

Nigel V Skillen FCA  
Diamond & Skillen  
Fellow of the Institute of Chartered Accountants in Ireland  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

16th December 2023

**Sustainable Northern Ireland**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31st March 2023**

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<b>Income</b>					
<i>from donations and legacies</i>					
• Donations	3	-	-	<b>0</b>	-
• Grants	3	78,000	-	<b>78,000</b>	60,000
<i>from charitable activities</i>					
• Business income and sponsorship	3	16,250	-	<b>16,250</b>	21,500
• Other sources	3	60,000	-	<b>60,000</b>	-
<i>from other activities</i>					
• Investment income	3	356	-	<b>356</b>	234
<b>Total income</b>		<b>154,606</b>	<b>0</b>	<b>154,606</b>	<b>81,734</b>
<b>Expenditure</b>					
<i>on raising funds</i>					
• Promotional costs	4	4,434	-	<b>4,434</b>	7,779
<i>on charitable activities</i>					
• Employee costs	4	120,829	-	<b>120,829</b>	62,185
• Premises costs	4	7,531	-	<b>7,531</b>	1,355
• Travel & training costs	4	3,129	-	<b>3,129</b>	499
• General administration costs	4	7,998	-	<b>7,998</b>	2,468
• Programme costs	4	1,682	-	<b>1,682</b>	3,861
<i>On other items</i>					
• Legal & professional fees	4	3,551	-	<b>3,551</b>	3,096
• Other expenses	4	1,372	-	<b>1,372</b>	278
• Depreciation of assets	4	-	-	<b>0</b>	-
<b>Total expenditure</b>		<b>150,526</b>	<b>0</b>	<b>150,526</b>	<b>81,521</b>
<b>Net income / (expenditure) for the year</b>		<b>4,080</b>	<b>0</b>	<b>4,080</b>	<b>213</b>
Transfers between funds	10	-	-	<b>0</b>	-
<b>Net movement in funds for the year</b>		<b>4,080</b>	<b>0</b>	<b>4,080</b>	<b>213</b>
<i>Reconciliation of funds</i>					
• Fund balances brought fwd at 1st April		71,893	-	<b>71,893</b>	71,680
• <b>Fund balances carried fwd at 31st March</b>		<b>75,973</b>	<b>0</b>	<b>75,973</b>	<b>71,893</b>

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

The notes on pages 15 to 21 form part of these financial statements.

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

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
• Tangible assets	11	-	-
		<b>0</b>	<b>0</b>
<b>Current Assets</b>			
• Receivables	12	<b>756</b>	878
• Cash at bank and in hand		<b>79,784</b>	73,489
		<b>80,540</b>	74,367
<b>Creditors:</b> amounts falling due within one year	13	<b>(4,567)</b>	(2,474)
<b>Net current assets</b>		<b>75,973</b>	71,893
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>75,973</b>	71,893
<b>Creditors:</b> amounts falling due after more than one year		-	-
<b>Net assets</b>		<b>75,973</b>	71,893
<b>The funds of the charity</b>			
<i>Unrestricted income funds:</i>			
• General funds	16	<b>75,973</b>	71,893
		<b>75,973</b>	71,893
<i>Restricted income funds:</i>			
• Single Use Plastic (SUP) Project	16	-	-
• Environmental Fund	16	-	-
<b>Total funds</b>		<b>75,973</b>	71,893

The notes on pages 15 to 21 form part of these financial statements.

For the year ending 31st March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 3 to 21 were approved by the Board of Directors on 16th December 2023 and signed on their behalf by:

**Rachael Singleton**  
Chair of Board of Directors

**Keith Patterson**  
Treasurer

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

	Notes	2023 £	2022 £
Net cash inflow from operating activities	17	<b>5,939</b>	11,970
Returns on investment and servicing of finance	18	<b>356</b>	234
Capital expenditure	11	-	-
<b>Increase in cash for the year</b>		<b>6,295</b>	12,204
<b>Reconciliation of net cash flow to movement in net funds</b>			
Increase in cash for the year		<b>6,295</b>	12,204
Net funds at 1st April 2022		<b>73,489</b>	61,285
<b>Net funds at 31st March 2023</b>		<b>79,784</b>	73,489

The notes on pages 15 to 21 form part of these financial statements.

**Sustainable Northern Ireland**  
**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 summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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

The charity has availed itself of S.396(4) of the Companies Act 2006 and adapted the Companies Act 2006 formats to reflect the special nature of the charity's activities. No separate Statement of Financial Activities has been presented for the charity alone as permitted by the Companies Act 2006 and paragraph 304 of the SORP.

**1.2 Reconciliation with previously Generally Accepted Accounting Practice**

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

No restatements were required.

**1.3 Preparation of the accounts on a going concern basis**

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

**1.5 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.

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

**1. Accounting Policies** *(cont'd)*

**1.7a Fund accounting - unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the director/trustees 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.

**1.7b Fund accounting - restricted funds**

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

Investment income and gains are allocated to the appropriate fund.

**1.8 Expenditure and irrecoverable VAT**

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

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

The charity is not registered for Value Added Tax and so all items in the financial statements are stated gross of VAT where applicable.

**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 Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

Fixtures & Fittings	-	Amounts over £1,000
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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	-	25.00% straight line
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**1.11 Debtors**

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 Creditors 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.

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

**1.14 Pensions**

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

**1.15 Transition to FRS 102**

The transition date was 1st April 2015.

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

**2. Legal status of the charity**

The charity is a company limited by guarantee, registered in Northern Ireland no. NI038784. 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: XR28895) and is also registered with the Charity Commission for Northern Ireland (ref: NIC103426).

**3 Income**

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<b>from donations and legacies</b>				
• Donations received	-	-	<b>0</b>	-
• Subscriptions and Grants received				
• Income from LAs for SDO	66,000	-	<b>66,000</b>	50,000
• NI Assembly	6,000	-	<b>6,000</b>	5,000
• NI Housing Executive	6,000	-	<b>6,000</b>	5,000
<b>Total from donations and legacies</b>	<b>78,000</b>	<b>0</b>	<b>78,000</b>	<b>60,000</b>
<b>from charitable activities</b>				
• Business income	16,250	-	<b>16,250</b>	21,500
• Dormant Accounts Fund NI	60,000	-	<b>60,000</b>	-
• Sponsorship	-	-	<b>0</b>	-
<b>Total from charitable activities</b>	<b>76,250</b>	<b>0</b>	<b>76,250</b>	<b>21,500</b>
<b>from other activities</b>				
• Other income	-	-	<b>0</b>	-
<b>Total from other activities</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>from investments</b>				
• UK bank interest received	356	-	<b>356</b>	234
<b>Total from investments</b>	<b>356</b>	<b>-</b>	<b>356</b>	<b>234</b>
<b>GRAND TOTAL OF INCOME RECEIVED</b>	<b>154,606</b>	<b>0</b>	<b>154,606</b>	<b>81,734</b>

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

**4 Expenditure**

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<b>on raising funds</b>				
• Promotional costs	4,434	-	4,434	7,779
<b>Total on raising funds</b>	<b>4,434</b>	<b>0</b>	<b>4,434</b>	<b>7,779</b>
<b>on charitable activities</b>				
• Employee costs				
• Wages and salaries	112,818	-	112,818	57,937
• Subcontracted staff	-	-	0	-
• Pension costs	8,011	-	8,011	4,248
• Recruitment expenses	-	-	0	-
• Premises costs				
• Rent	4,604	-	4,604	245
• Insurance and security	1,193	-	1,193	1,110
• Other premises costs	1,734	-	1,734	-
• Travel and training costs	3,129	-	3,129	499
• General administration costs				
• Telephone	406	-	406	126
• Postage & stationery	151	-	151	5
• IT and internet costs	7,441	-	7,441	2,309
• Programme costs				
• Publications	1,074	-	1,074	-
• Conferences and events	-	-	0	-
• Meeting expenses	608	-	608	97
• Project costs	-	-	0	3,764
<b>Total on charitable activities</b>	<b>141,169</b>	<b>0</b>	<b>141,169</b>	<b>70,340</b>
<b>on other items</b>				
• Legal & professional fees				
• Accountancy fees	1,800	-	1,800	1,800
• Payroll & Accounts bureau fees	1,751	-	1,751	1,296
• Staff support	-	-	0	-
• Other expenses				
• Bank charges	41	-	41	29
• Subscriptions	1,302	-	1,302	-
• Sundries	29	-	29	277
<b>Total on other items</b>	<b>4,923</b>	<b>0</b>	<b>4,923</b>	<b>3,402</b>
<b>GRAND TOTAL OF EXPENDITURE</b>	<b>150,526</b>	<b>0</b>	<b>150,526</b>	<b>81,521</b>

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

**5 Staff costs and numbers**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2023 £</b>	Totals 2022 £
Wages and salaries	112,818	-	<b>112,818</b>	57,937
Subcontracted staff	-	-	<b>0</b>	-
Pension contributions	8,011	-	<b>8,011</b>	4,248
Staff training & travel	3,129	-	<b>3,129</b>	499
	<b>123,958</b>	<b>0</b>	<b>123,958</b>	<b>62,684</b>

*No employee received emoluments of more than £60,000*

*The average number of persons, including part-time staff, employed on UK contracts was 3 (2022: 2)*

**6 Trustee remuneration and Related Party Transactions**

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

**7 Net incoming resources for the year**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2023 £</b>	Totals 2022 £
<i>Net incoming resources are stated after charging:</i>				
Depreciation on tangible fixed assets	0	-	<b>0</b>	-

**8 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 £8,011 (2022: £4,248).

**9 Taxation**

As a charity, Sustainable Northern Ireland is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or 2256 of the Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**10 Transfers between the funds**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2023 £</b>	Totals 2022 £
No transfers in the year	-	-	<b>0</b>	-
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**11 Tangible Fixed Assets**

	Office equipment £	Furniture, fixtures & fittings £	Totals £
<b>Cost</b>			
At 1st April 2022	43,176	22,618	65,794
Additions	-	-	0
At 31st March 2023	<b>43,176</b>	<b>22,618</b>	<b>65,794</b>
<b>Depreciation</b>			
At 1st April 2022	43,176	22,618	65,794
Charge for year	-	-	0
At 31st March 2023	<b>43,176</b>	<b>22,618</b>	<b>65,794</b>
<b>Net Book Value</b>			
At 31st March 2023	<b>0</b>	<b>0</b>	<b>0</b>
At 31st March 2022	0	0	0

**12 Debtors**

	Totals 2023 £	Totals 2022 £
Revenue invoices outstanding	-	-
Grant and fee income receivable	-	-
P.A.Y.E. control account (refund due)	-	-
Prepayments and accrued income	<b>756</b>	-
	<b>756</b>	0

**13 Creditors: amounts falling due within one year**

	Totals 2023 £	Totals 2022 £
Ordinary creditors	<b>2,767</b>	674
P.A.Y.E. control account	-	-
Pension contributions payable	-	-
Grants received in advance	-	-
Accruals and deferred income	<b>1,800</b>	1,800
	<b>4,567</b>	2,474

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

**14 Analysis of charity net assets between funds**

	Unrestricted funds £	Restricted funds £	Totals 2023 £
Fixed Assets	-	-	<b>0</b>
Current Assets - debtors	756	-	<b>756</b>
Current Assets - bank and cash	79,784	-	<b>79,784</b>
Current liabilities	(4,567)	-	<b>(4,567)</b>
	<u>75,973</u>	<u>0</u>	<u><b>75,973</b></u>

**15 Financial Commitments**

At 31st March 2023 the company has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2022: £nil). Sustainable Northern Ireland has entered into a number of long term contracts for the supply of services all of which are cancellable.

**16 Statement of Funds**

	At 1 Apr 22 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Mar 23 £
General reserve	71,893	154,606	(150,526)	-	<b>75,973</b>
<b>Total unrestricted funds</b>	<b>71,893</b>	<b>154,606</b>	<b>(150,526)</b>	<b>0</b>	<b>75,973</b>
Single Use Plastic (SUP) Project Environmental Fund	-	-	-	-	<b>0</b>
<b>Total restricted funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total funds</b>	<b>71,893</b>	<b>154,606</b>	<b>(150,526)</b>	<b>0</b>	<b>75,973</b>

*The general reserve represents the free funds of the charity which are not designated for particular purposes*

**17 Reconciliation of changes in resources to net cash inflow from operating activities**

	2023 £	2022 £
Net incoming / (outgoing) resources before investment income	<b>3,724</b>	(21)
Decrease / (increase) in debtors	<b>122</b>	12,487
Increase / (decrease) in creditors	<b>2,093</b>	(496)
<b>Net cash inflow from operating activities</b>	<b>5,939</b>	11,970

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

	2023 £	2022 £
UK bank interest received	<b>356</b>	234

**Sustainable Northern Ireland**

Northern Ireland - Charity number 103426

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# Annual report

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# IMPACT REPORT

2023

**Sustainable**  
Northern Ireland



## BEHIND THE COVER

The image on the cover carries a strong message: we're putting too much pressure on our planet, and the metaphorical dam is about to break. We are currently overshooting five of the nine boundaries crucial to the health of our planet—continuing along this path will mean putting people and the planet increasingly in harm's way. Through a circular net zero economy, we can relieve these pressures, bringing humanity back within a safe operating space.



We promote a more sustainable way of living and working to protect the planet and its resources for the benefit of society, now and in the future.

We do this by providing information, advice and support to help individuals and organisations become more sustainable.

Our vision is a fair, green economy that operates within planetary boundaries.

# BOARD OF DIRECTORS

**RACHAEL SINGLETON**  
Behavioural scientist at the  
NI Innovation Lab



Rachael is currently the Chair of the Sustainable NI Board. She is an experienced behavioural scientist who works for the Northern Ireland Civil Service Innovation Lab where she applies psychology to the design and implementation of policy to solve key societal challenges such as climate change.

**ROBERT CLEMENTS**  
Head of Sustainable  
Development at  
NI Housing Executive



Robert is Head of Sustainable Development at the Northern Ireland Housing Executive, the largest social housing provider in Northern Ireland, where he leads the team responsible for residential energy efficiency, decarbonisation and mitigating fuel poverty.

**ALAN MCVICKER**  
Head of Council Support Unit  
at Strategic Investment Board



Alan is Head of the Strategic Investment Board's Council Support Unit which supports councils in the delivery of their capital programmes, with a particular emphasis on waste and the circular economy.

**ANDREW BENFIELD**  
Ireland Country Manager  
at Cenex



Andrew is Regional Manager at Cenex, an independent, not-for-profit research technology organisation (RTO) and consultancy, specialising in zero emission transport and energy.

**SUSANN POWER**  
Lecturer at Ulster  
University Business School



Susann is a lecturer in Hospitality Management at Ulster University and holds a PhD in Sustainable Tourism. She has recently been appointed the Chair of the University's Sustainability Committee. She is also a National Jury Member for Blue Flag International.

**IAN GARNER**  
Consultant at Ulster  
Wildlife



Ian served for 20 years as Head of WRAP in Northern Ireland, a key resource efficiency delivery body for the public sector. He currently provides support to Ulster Wildlife on peatland restoration and its long-term management.

**KEITH PATTERSON**  
Sector Specialist in Waste  
and Recycling at WRAP  
Northern Ireland



Keith is a waste and recycling specialist at WRAP where he uses an evidence-based approach to develop resource management strategies, behaviour change campaigns, tools, and resources aimed at maximising the value and use of materials.

**JAC CALLAN**  
Sustainability & Impact  
Manager at Visit Belfast



Jac is Sustainability & Impact Manager for Visit Belfast, where she works alongside Belfast City Council and tourism stakeholders to help Belfast become a leading sustainable tourism and events destination.

# TEAM MEMBERS

**NICHOLA HUGHES**  
Executive Director



Known for her tenacity and unwavering optimism, Nichola uses her skills in science and communication to empower others to act on the planetary emergency. She is an experienced climate scientist, policy advisor and communicator and is dedicated to channelling her energy for environmental and social justice. Nichola is very proud to say she loves her job.

**DR FRANCESCA DI PALO**  
Head of Public Sector Services



Francesca is an environmental scientist and ecologist focusing on natural carbon sinks. The desire to merge academia with a hands-on career built on enhancing environmental attitudes and promoting positive behaviour change has led her to develop expertise and experience in a range of areas from conservation to education for sustainable development at an international level. Francesca's energy and passion motivate everyone around her.

**CLARE BAILEY**  
Interim Director



Clare was MLA for South Belfast from 2016-2022 and is a former leader of the Green Party in Northern Ireland. During this time, she worked with Climate Coalition NI to introduce Northern Ireland's first Climate Change Bill. Clare is experienced in strategic management and with her extensive cross-sectoral networks is excited about building a climate-positive future for Northern Ireland.

**DR CLAIRE MCVEIGH**  
Head of Advisory Services



Claire is a climate scientist with a PhD investigating carbon sequestration in peatland environments. She is passionate about supporting organisations to make positive environmental and social change and has gained experience with a wide range of businesses, including supporting strategy development and environmental impact assessment. Claire enjoys sharing her expertise and being a catalyst for positive change.

**AIDEEN NOLAN**  
Student / Volunteer



Aideen is currently in her third year studying Geography at Ulster University. A placement student within Sustainable NI, she is passionate about sustainability and climate change and is excited to pursue her future career in this field.

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# 1 EXECUTIVE SUMMARY

**In this Impact Report, we highlight how we are working to support Northern Ireland's transition to a green, net zero economy. We reflect on both highlights from the work we completed in 2022-23 and the ongoing projects and partnerships we're involved in that continue to bear fruits.**

This year, Sustainable NI has been incredibly busy growing the team and expanding services. With support from Dormant Accounts Fund NI, we've been working on becoming more resilient and prepared for the future by pursuing activities that will increase our own capacity and sustainability to better support the transition to a green, net zero economy. With this goal in mind, our Board and Team carried out a strategic review of Sustainable NI's brand identity, mission, aims, services and values. The outcomes fed into a new operational plan and a new website which is due to launch in 2023. A new strategy will be published in 2024.

This year we added two new members to our team and with additional capacity, we have been able to do more. Highlights this year include supporting the development of critical government regulations and policies such as the Energy 'One Stop Shop' Implementation Plan, Circular Economy Strategy and Public Body Reporting Duty. We're also looking forward to shaping the NI Climate Action Plan, due for consultation this summer.

In continuing to facilitate the All Party Group on Climate Action despite the collapse of the Northern Ireland Executive and Assembly, we have made sure that climate action remains a political priority for our politicians so that they can take decisive action when back in government.

Our staff continue to perform exceptionally well, with a marked increase in educational outreach and support work this year. The Sustainable Development Forum continues to function as critical support for local government and public bodies to lead transformative change and measurable climate action across the region.

Due to the lifting of lockdown restrictions, we have been able to get out to more events and reach a wider audience than ever before. From engaging with local chambers of commerce to school events, we continue to challenge thinking and raise awareness of the need to be more sustainable and how to achieve it.

We have looked at options to help diversify and grow funding, including through direct service provision, for example by expanding our portfolio of training courses. This year we introduced two new courses: Sustainable Design & Construction (for those working on capital projects and public realm schemes) and Carbon Literacy Training for interested organisations. We hope to promote these next year.

We continue to offer sustainability audits for businesses and organisations looking to establish a baseline to measure and evaluate progress on sustainability as well as carbon footprinting services. We see this as a key area of growth. We also want to do more to support the third sector. We have been successful in receiving funding to coordinate a regional green clubs programme in 2023-24, in partnership with Ulster GAA, which we are optimistic will evolve into broader support for sustainability and climate action in the third sector.

All of this activity exists in the context of a rapidly escalating climate and ecological crisis. Northern Ireland must achieve net zero carbon emissions by 2050. This is a monumental challenge. Organisations are beginning to wake up to the challenge, but there is still a sizeable policy, knowledge and resource gap. Sustainable NI recognises that rising greenhouse gas emissions can be attributed to consumption. In fact, around 70% of global GHG emissions are linked to material handling and use. It's no coincidence that we are currently transgressing five of nine planetary boundaries that are crucial to planetary health: climate change, biodiversity loss, land system change, chemical pollution, and cycles of nitrogen and phosphorus. Clearly, our relationship with materials requires change. Increasing education and awareness about our consumption habits, and the toll it is taking on the planet and humanity, will be the focus of our work next year.

As we enter 2023-24, we will prioritise our resources to support and guide public, private and third-sector organisations to push the boundaries on climate action. With a Climate Change Act now in place, it is an opportune time for Sustainable NI to extend its role and reach in order to make a positive impact on policy and practice and help secure the sustainable future we all want.

# 2 IMPACT SUMMARY

1,745  
People trained

11,000  
Visitors on our website

## Deliverables this year:



**2**  
BUSINESS AUDITS



**6**  
CONSULTATION RESPONSES



**1,745**  
PEOPLE TRAINED



**5**  
STRATEGIES & ACTION PLANS



**26**  
WORKSHOPS OR EVENTS



**15**  
LEARNING RESOURCES



ar PV on the roof of Ulster University's Belfast Campus

# 3 OUR GOALS

Our purpose is to promote a more sustainable way of living and working in order to protect the planet and its resources, for the benefit of society, now and in the future. We deliver this objective through four strategic goals:

## 1. INFORM

Create positive environmental and social change through education and awareness.

## 2. REFORM

Campaign for regulatory and legislative change to advance climate action.

## 3. TRANSFORM

Provide practical support to help organisations achieve their sustainability goals.

## 4. IMPROVE

Ensure excellent standards and continuous improvement to provide the best service to our members and clients.





# 4 EDUCATION & AWARENESS

**We work to create positive environmental and social change through our education and awareness activities. In 2022-23 these included:**

## DISSEMINATING INFORMATION AND RESOURCES

We used a variety of platforms to inform and influence including:

- Bimonthly digital newsletter (reaching 600 people)
- Social media (reaching 1500 people)
- Website (reaching 9,700 people)

Resources developed this year:

- Lámh Dhearg GAA Case Study - a Green Sports Club
- Springfield Meadows Case Study - a Net Zero Passivhaus Development
- Mahon Point Case Study - Ireland's Greenest Shopping Centre
- One Planet Mind Case Study - a Sustainable Clothing Brand
- South West College Case Study - a Passivhaus Premium Building
- 10 Blogs/Articles for the website
- Survey/Report on sustainability in the Third Sector in Northern Ireland
- Briefing note on the Climate Change (Northern Ireland) Act

Talks and presentations this year:

- Mid and East Antrim Borough Council Climate Change Working Group
- Mid Ulster District Council Climate Change Working Group
- Belfast Citizen Jury
- GAA, IFA and Ulster Rugby Green Clubs Webinar
- FinTru Lunch and Learn
- Energy Manager's Forum
- Lisburn Chamber of Commerce Seminar
- SW College Sustainable Future Conference
- NI Retail Consortium Conference
- NI Manufacturing & Supply Chain Conference
- NI Economic Development Conference

## PROVIDING HIGH QUALITY AND DIVERSE TRAINING OPPORTUNITIES

We developed the following training courses this year:

- Sustainable Design & Construction for Capital Projects
- Becoming a Sustainable Business (received by businesses in Ards and North Down)
- Developing a Climate Action Plan (received by Mid Ulster District Council; Mid and East Antrim Borough Council)

## PROVIDING THE SECRETARIAT FOR THE SUSTAINABLE DEVELOPMENT FORUM

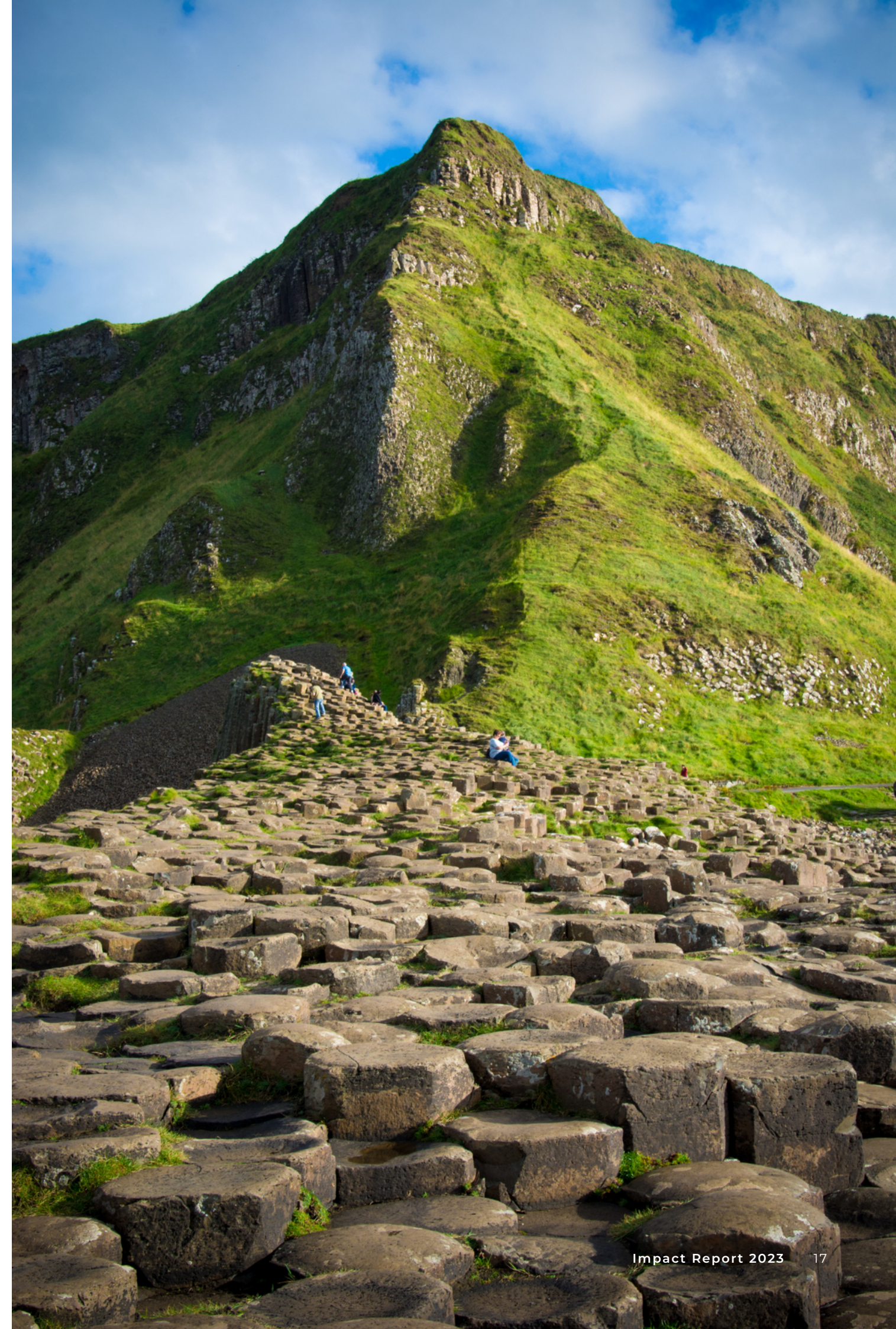
The mission of the Forum is to coordinate and support local government and public bodies to lead transformative change and measurable climate action across the region. It connects, informs and inspires sustainable changemakers to turn ideas into action and collaborate on shared objectives.

Membership is exclusive to the public sector. As a member, public bodies have year-round access to an annual programme of meetings, webinars and policy briefings. They also benefit from expert insights from a dedicated Sustainable NI Advisor, who coordinates the Forum. The Chair is currently Emma Adair from Ards and North Down Borough Council.

This year five meetings/events of the Forum were held:

- 16 June 2022 (Belfast)
- 16 September 2022 (Enniskillen)
- 23 November 2022 (Virtual)
- 14 December 2022 (Webinar)
- 8 March 2023 (Virtual)

Local authorities occupy a pivotal role in the transition to net zero by demonstrating public sector leadership on climate action in their local areas as well as becoming key mobilisers of behaviour change at a community level. To capture current activity in the sector, we conducted a survey on climate action taken by local authorities in Northern Ireland. The findings will feature on our new website, due to launch later this year.



**We advocate for ambitious legislative and regulatory change in support of our mission through our policy and advocacy work. In 2022-23 this included:**

**ACTIVELY ENGAGING IN POLICY FORMULATION, APPRAISAL AND LOBBYING**

As political appetite for the green economy continues to grow, knowledge needs to be cultivated and shared, to ensure we make the correct policy choices to achieve net zero by 2050. This year we fed into several policies that will be critical to meeting our net zero aspirations, including:

- Energy 'One Stop Shop' Implementation Plan
- Review of permitted development rights to protect the environment and help address climate change
- Circular Economy Strategy

In addition to providing written consultation responses, we participated in several government forums and committees to help shape policy and investment in the area of energy and environment:

- NI Affairs Committee Inquiry into Investment in Northern Ireland (Sustainable and gender-equitable investment)
- NI Government Green Growth Forum (Climate Change Reporting Regulations)
- NI Advisory Group on non-household recycling provisions

In May 2022 we launched a manifesto for the Northern Ireland Assembly Elections. In the document, we highlighted five key issues that must be addressed to put the economy on a more sustainable footing whilst simultaneously tackling the climate emergency.

**PROVIDING THE SECRETARIAT FOR THE ALL PARTY GROUP ON CLIMATE ACTION**

The All Party Group on Climate Action is a forum for discussion between politicians, NGOs, business leaders and academics, to advance climate action through legislative and regulatory change in the Assembly and Executive.

Sustainable NI provides the secretariat for the All Party Group on Climate Action. Membership is cross-party and includes representatives from the NI Assembly as well as NI councils. The Chair is Kate Nicholl MLA.

For the 250+ observers, it is a great way to keep abreast of climate and environmental policy and legislation and influence policymakers at the highest level in Northern Ireland.

The APG met five times in 2022-23, including:

- 22 June 2022 (AGM)
- 21 September 2022
- 16 November 2022
- 25 January 2023
- 22 March 2023

A range of issues, projects and campaigns were discussed from sustainable food growing (Acorn Farm), fuel poverty and cost of living, green hydrogen, energy policy & strategy, the office for environmental protection, expansion of rail infrastructure and local authority climate action (Belfast City Council).

**PRIORITIES IN THE SUSTAINABLE NI MANIFESTO FOR ASSEMBLY ELECTIONS 2022:**

1. **Green government agenda** to ensure the government 'does as it says' in relation to protecting our climate and environment.
2. **Improved planning for a green economy** calling for a simplification of local authority and regional planning in support of renewable and low-carbon energy, including better guidance on ways to achieve Net-Zero.
3. **End government support for fossil fuels** and introduce incentives for energy efficiency measures, heat pumps, district heating and low-carbon retrofit measures.
4. **More investment in sustainable travel infrastructure** through a Clean Air Act and strategic review of public transport pricing, availability and cycling infrastructure.
5. **More government support for community energy** so that community groups can explore the feasibility of community energy schemes.



**We provide practical support to help organisations achieve their sustainability goals. Our advisory services include strategy development, reporting, training, workshops and communications support.**

### STRATEGIES AND ACTION PLANS

Sustainability has become increasingly critical for organisations to remain relevant and competitive today. Like digital transformation, driving sustainability requires organisations to transform every business division, making sustainability an integral part of corporate strategy. This year, we supported five organisations to develop sustainability and/or climate change plans, each one tailored to the individual client's support needs:

- Northern Ireland Housing Executive
- Apex Housing Association
- Mid Ulster District Council
- Lisburn and Castlereagh City Council
- Mid and East Antrim Borough Council

In most of these organisations, we delivered workshops to co-design the strategies with staff and decision-makers.

### SUSTAINABILITY AUDITS AND REPORTS

Our Sustainability Audit analyses and measures sustainability in a company's day-to-day operations and its overall business model. It identifies opportunities to rethink and improve upon product and service design, operations, and business models to maximise social and environmental impact. This year, we carried out sustainability audits for two local businesses:

- Castle Mall, Antrim
- Mercury Security, Lisburn

The output was a clear sustainability roadmap to guide the companies on how to embed sustainability within the core of the business.

### PARTNERSHIPS

The power of partnership working cannot be understated. Partnerships build momentum, coordinating action between organisations and allowing opportunities to exchange views, supporting innovation and providing additional momentum to get things done. Existing partnerships include the Sustainable Development Forum; the Circular Economy Coalition which has been collectively working on developing a Circular Economy Strategy for Northern Ireland; and the Northern Ireland EV Consortium which was successful in securing £1,348,370 this year for new residential EV charging infrastructure.

Additionally, we became a partner in the Green Clubs Programme. Led by the GAA, the programme is structured around the themes of Energy, Water, Waste, Biodiversity and Travel & Transport and is designed to promote sustainability awareness and action in GAA clubs and communities. We supported the development of the Green Clubs Toolkit and delivered a webinar called 'Clubs Going Green' in September 2022.

## SUSTAINABILITY SOLUTIONS FOR LOCAL BUSINESSES & ORGANISATIONS

Many businesses have already recognised that a sustainable business strategy brings them a competitive advantage. By lowering operating costs and improving brand appeal, sustainability can lead to increased profits. It can also help reduce risk, from energy price volatility to supply chain failures. However, sustainability can be a complex business. To help organisations make continual progress and demonstrate impact, have a team of experts who can

help by providing advice, workshops and bespoke planning to help organisations on their sustainability journey. Our advisory services are available for private, public and voluntary sector organisations, with content and delivery tailored according to the client's needs and focus areas. Our services have been designed around a suggested approach to delivering sustainability, which embraces four themes:

#### 1. DEVELOP A VISION FOR SUSTAINABILITY AND EMBED IT INTO STRATEGY

A good strategic vision looks beyond the lifetime of whoever creates it and focuses on joined-up thinking to ensure services and operations are designed with environmental, social and economic objectives in mind. Our strategy workshops and action planning sessions help you see the big picture and deliver a bold strategy fit for the future.

#### 2. MEASURE PERFORMANCE THROUGH ROBUST METRICS AND REPORTING

Metrics are key to ensuring you deliver on your climate and sustainability promises. We help organisations select the most relevant KPIs, allowing them to track progress on sustainability where it matters most. We can also review your carbon footprint, making recommendations on how to reduce emissions and improve reporting procedures.

#### 3. USE COMMUNICATION TOOLS TO CONVINC CORE STAKEHOLDERS

By definition, sustainability requires extensive collaboration among internal and external stakeholders. We provide a range of tools to successfully involve and engage your stakeholders. From campaign materials to staff inductions, we know how to convince your board, staff, investors and customers of the value of your sustainability strategy.

#### 4. STRENGTHEN CAPACITY & SKILLS TO REALISE YOUR VISION

Sustainability is everyone's business. From the CEO to Grounds Maintenance, we can empower your team to become change makers, providing tips to overcome challenges on the road to sustainability. The training courses we offer are highly customisable and are aligned to the stages of your sustainable transformation.



## 7 GOVERNANCE & IMPROVING STANDARDS

**We are continually striving to ensure excellent standards and continuous improvement to provide the best service to our members and clients.**

### ENSURING GOOD GOVERNANCE

This year we said goodbye to three board members and welcomed five new board members. Resignations included: Aoife Foley, Nuala Flood and Andrew Cassells. New board members included: Keith Patterson, Rachael Singleton, Robert Clements, Andrew Benfield and Jac Callan. All Trustees received governance training and completed a skills assessment. Four board meetings took place this year, including the AGM on 6 December 2022,

### SUPPORTING THE WORKFORCE

Our staff are our primary asset and investing in the workforce is a key priority. This year we recruited two additional staff members including the Head of Advisory Services (April) and the Interim Director (March). We hosted one placement student (September to March). Staff training was provided in support of skills development and we carried out a staff engagement survey over the summer which resulted in a review of and subsequent increase in staff pay. We also reviewed our policies and benefits to ensure they promote employee well-being and support equality. This resulted in several new policies such as incremental annual leave in recognition of long service, well-being leave provisions and a career break policy.

### GROWING RESILIENCE

The Dormant Accounts NI funding received this year provided Sustainable NI with an opportunity to strengthen resilience in the organisation. With grant support received over two years, 2022-23 & 2023-24, the aim of the project is to strengthen the business plan, making the charity less reliant on income from one source and instead diversify revenue, strengthening existing income and fundraising for new resources.

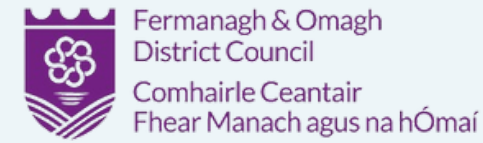
We used some of the funding to carry out a review of our brand identity, working with a graphic design house to update our logo, values and marketing materials including a new website. The website was built in 2022-23 and will be launched in the summer. As well as a brand review, we reviewed our key services and developed a suite of new training courses to cater for a range of client needs which will provide a future source of income as part our Advisory Services. We also used the funding to carry out a review of sustainability in the Third Sector, to build a stronger case for funding.

We have also been working on a web-based decision tool for councils and public bodies to clearly show the environmental and social implications of proposed decisions. The tool is based on 'Donut Economics' which is a visual framework for sustainable development. The aim is to make the screening assessment mandatory across public sector decision-making processes; challenging strategies, procurement and investment decisions. The tool will help public bodies satisfy the requirements of the Sustainable Development Statutory Duty (2007) and indirectly will support Public Body Reporting Duties under the Climate Change Act (2022).

As the output is a digital solution we received expert mentoring and support through the Digital Surge Programme. The Digital Surge Programme is a NI-wide programme that is part-funded by all 11 local authorities. It supports businesses that are deemed to have digital transformation potential. We will be ready to proceed with app development in the summer, and the project is due to be completed in 2023-24.

# 8 ACKNOWLEDGEMENTS

We would like to place on record our gratitude to all the organisations and individuals who continue to support the work of the organisation. Our work would not be possible without the support of our clients and funders. We also want to thank the many volunteers who freely give their time to help the charity. Funders this year were:



Delivered by  
THE NATIONAL LOTTERY  
COMMUNITY FUND





[sustainableni.org](https://sustainableni.org)

**Sustainable Northern Ireland**

Northern Ireland - Charity number 103426

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# Annual return

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**Company Registration Number:** NI038784  
**HM Revenue & Customs Charity Registration Number:** XR28895  
**NI Charities Commission Reference Number:** NIC103426

# Sustainable

Northern Ireland



*(Private Company, limited by guarantee without Share Capital Exempt from using Limited)*

## **Report and Financial Statements for the year ended 31st March 2023**

## Sustainable Northern Ireland

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## Sustainable Northern Ireland

### Company Information

#### REFERENCE AND ADMINISTRATIVE INFORMATION

**Charity Name** Sustainable Northern Ireland

**Company Number** NI038784

**Charity Registration Number** NIC103426

**Registered Office** 385 Springfield Road  
Belfast  
BT12 7DG

**Operational Address** 385 Springfield Road  
Belfast  
BT12 7DG

#### MANAGEMENT INFORMATION

**Directors**

Rachael Singleton	<i>(Chair) appointed 08/03/2022</i>
Andrew Benfield	<i>appointed 07/06/2022</i>
Jacqueline Callan	<i>appointed 08/12/2022</i>
Andrew Cassells	<i>appointed 22/12/2017 - resigned 08/12/2022</i>
Robert Clements	<i>appointed 08/03/2022</i>
Dr Nuala Flood	<i>appointed 19/12/2017 - resigned 27/01/2023</i>
Dr Aoife Foley	<i>appointed 19/12/2017 - resigned 05/09/2023</i>
Dr Ian Garner	<i>appointed 22/12/2017</i>
Alan McVicker	<i>appointed 02/12/2020</i>
Keith Patterson	<i>appointed 10/05/2022</i>
Dr Susann Power	<i>appointed 10/12/2019</i>

**Company Secretary** Nichola Hoehn *appointed 06/03/2018*

#### OTHER INFORMATION

**Independent Examiner** Diamond & Skillen  
Chartered Accountants  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

**Bankers** Danske Bank Limited  
Shaftesbury Square  
Belfast

## **Sustainable Northern Ireland** **Director / Trustees' Report for the year ended 31st March 2023**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Company is a private company limited by guarantee without a share capital, exempt from using limited, registration number NI038784, is a registered charity, number XR28895 and is also registered with the Charity Commission for Northern Ireland, number NIC103426. The names of the present Directors/Trustees, and any past Directors/Trustees who served during the year, are given on page 2, together with the names of the charity's external advisors.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### ***Directors/Trustees***

The Board of Directors/Trustees is responsible for the overall governance of the Company. Directors/Trustees have the power at any time and from time to time to appoint any person to be a Director/Trustee and the total number of Directors/Trustees may not be less than eight. The maximum number of Trustees is fifteen. Any Director/Trustee appointed shall hold office for a term of three years (subject to meeting the requirements of Article 33) and shall then be eligible for re-appointment, also for a term of three years. The Board elects one of its number to act as Chairperson for the term at their first meeting following the Chairperson's appointment.

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

#### ***Statement of Directors/Trustees' Responsibilities and Corporate Governance***

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

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

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

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

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

### **Statement of disclosure to our independent examiners**

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 independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware; *and*
- the Directors/Trustees, having made enquiries of fellow directors/trustees and the charity's independent examiner 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 information and to establish that the independent examiner is aware of that information.

### **Internal controls**

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

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

### **Risk Statement**

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

- Financial - the organisation's funding is uncertain and historic income streams may be at risk. To mitigate against this the Board has formulated a Reserves Policy (see Finance Review below);
- Operational - as an organiser of a 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.
- Operational – cyber security breach or loss of sensitive data. To mitigate this data is password secured with appropriate backup copies and cyber insurance policies are in place

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

### **Risk Management**

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

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

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

## **OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY**

In accordance with the Articles of Association the objects for which the Charity is established are to advance the education of the public in Northern Ireland and elsewhere in economic and social studies as they relate to individuals, communities, society at large and the planet as a whole, with special reference to their inter-relationship with ecology, the natural world, health, technology, agriculture, sustainable development (being development which meets the needs of the present generation without compromising the ability of future generations to meet their needs), philosophy and psychology and the matter of protection and conservation of the natural resources, animal and plant life of Northern Ireland and elsewhere with particular emphasis on sustainable development.

Our mission is:

***To inspire, influence and inform government and others to build a sustainable and resilient society.***

Our strategic aim is to achieve this through a combination of campaigns, programmes, surveys, research and a variety of projects, detailed below.

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

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

## **ACHIEVEMENTS AND PERFORMANCE**

Sustainable Northern Ireland continues to monitor its Board membership to ensure that it is able to effectively deliver its mission.

### ***Deliverables this year:***

- 2 business audits
- 6 consultation responses
- 1,745 people trained
- 5 strategies and action plans
- 26 workshops or events
- 15 learning resources

### ***Goals***

Our purpose is to promote a more sustainable way of living and working in order to protect the planet and its resources, for the benefit of society, now and in the future. We deliver this objective through four strategic goals:

#### **1. INFORM**

Create positive environmental and social change through education and awareness.

#### **2. REFORM**

Campaign for regulatory and legislative change to advance climate action.

#### **3. TRANSFORM**

Provide practical support to help organisations achieve their sustainability goals.

#### **4. IMPROVE**

Ensure excellent standards and continuous improvement to provide the best service to our members and clients.

### ***Education and Awareness***

**We work to create positive environmental and social change through our education and awareness activities. In 2022-23 these included:**

#### **DISSEMINATING INFORMATION AND RESOURCES**

We used a variety of platforms to inform and influence including:

- Bimonthly digital newsletter (reaching 600 people)
- Social media (reaching 1500 people)
- Website (reaching 9,700 people)

Resources developed this year:

- Lámh Dhearg GAA Case Study - a Green SportsClub
- Springfield Meadows Case Study - a Net Zero Passivhaus Development
- Mahon Point Case Study - Ireland's Greenest Shopping Centre
- One Planet Mind Case Study - a Sustainable Clothing Brand
- South West College Case Study - a Passivhaus Premium Building
- 10 Blogs/Articles for the website
- Survey/Report on sustainability in the Third Sector in Northern Ireland
- Briefing note on the Climate Change (Northern Ireland) Act

Talks and presentations this year:

- Mid and East Antrim Borough Council Climate Change Working Group
- Mid Ulster District Council Climate Change Working Group
- Belfast Citizen Jury
- GAA, IFA and Ulster Rugby Green Clubs Webinar
- FinTru Lunch and Learn
- Energy Manager's Forum
- Lisburn Chamber of Commerce Seminar
- SW College Sustainable Future Conference
- NI Retail Consortium Conference
- NI Manufacturing & Supply Chain Conference
- NI Economic Development Conference

## **PROVIDING HIGH QUALITY AND DIVERSE TRAINING OPPORTUNITIES**

We developed the following training courses this year:

- Sustainable Design & Construction for Capital Projects
- Becoming a Sustainable Business (received by businesses in Ards and North Down)
- Developing a Climate Action Plan (received by Mid Ulster District Council; Mid and East Antrim Borough Council)

## **PROVIDING THE SECRETARIAT FOR THE SUSTAINABLE DEVELOPMENT FORUM**

The mission of the Forum is to coordinate and support local government and public bodies to lead transformative change and measurable climate action across the region. It connects, informs and inspires sustainable changemakers to turn ideas into action and

collaborate on shared objectives. Membership is exclusive to the public sector. As a member, public bodies have year-round access to an annual programme of meetings, webinars and policy briefings. They also benefit from expert insights from a dedicated Sustainable NI Advisor, who coordinates the Forum. The Chair is currently Emma Adair from Ards and North Down Borough Council.

This year five meetings/events of the Forum were held:

- 16 June 2022 (Belfast)
- 16 September 2022 (Enniskillen)
- 23 November 2022 (Virtual)
- 14 December 2022 (Webinar)
- 8 March 2023 (Virtual)

Local authorities occupy a pivotal role in the transition to net zero by demonstrating public sector leadership on climate action in their local areas as well as becoming key mobilisers of behaviour change at a community level. To capture current activity in the sector, we conducted a survey on climate action taken by local authorities in Northern Ireland. The findings will feature on our new website, due to launch later this year.

### **Policy & Advocacy**

**We advocate for ambitious legislative and regulatory change in support of our mission through our policy and advocacy work. In 2022-23 this included:**

#### **ACTIVELY ENGAGING IN POLICY FORMULATION, APPRAISAL AND LOBBYING**

As political appetite for the green economy continues to grow, knowledge needs to be cultivated and shared, to ensure we make the correct policy choices to achieve net zero by 2050. This year we fed into several policies that will be critical to meeting our net zero aspirations, including:

- Energy 'One Stop Shop' Implementation Plan
- Review of permitted development rights to protect the environment and help address climate change
- Circular Economy Strategy

In addition to providing written consultation responses, we participated in several government forums and committees to help shape policy and investment in the area of energy and environment:

- NI Affairs Committee Inquiry into Investment in Northern Ireland (Sustainable and gender-equitable investment)
- NI Government Green Growth Forum (Climate Change Reporting Regulations)
- NI Advisory Group on non-household recycling provisions

In May 2022 we launched a manifesto for the Northern Ireland Assembly Elections. In the document, we highlighted five key issues that must be addressed to put the economy on a more sustainable footing whilst simultaneously tackling the climate emergency.

### **PROVIDING THE SECRETARIAT FOR THE ALL PARTY GROUP ON CLIMATE ACTION**

The All Party Group on Climate Action is a forum for discussion between politicians, NGOs, business leaders and academics, to advance climate action through legislative and regulatory change in the Assembly and Executive.

Sustainable NI provides the secretariat for the All Party Group on Climate Action. Membership is cross-party and includes representatives from the NI Assembly as well as NI councils. The Chair is Kate Nicholl MLA.

For the 250+ observers, it is a great way to keep abreast of climate and environmental policy and legislation and influence policymakers at the highest level in Northern Ireland.

The APG met five times in 2022-23, including:

- 22 June 2022 (AGM)
- 21 September 2022
- 16 November 2022
- 25 January 2023
- 22 March 2023

A range of issues, projects and campaigns were discussed from sustainable food growing (Acorn Farm), fuel poverty and cost of living, green hydrogen, energy policy & strategy, the office for environmental protection, expansion of rail infrastructure and local authority climate action (Belfast City Council).

### **Advisory Services**

**We provide practical support to help organisations achieve their sustainability goals. Our advisory services include strategy development, reporting, training, workshops and communications support.**

### **STRATEGIES AND ACTION PLANS**

Sustainability has become increasingly critical for organisations to remain relevant and competitive today. Like digital transformation, driving sustainability requires organisations to transform every business division, making sustainability an integral part of corporate strategy. This year, we supported five organisations to develop sustainability and/or climate change plans, each one tailored to the individual client's support needs:

- Northern Ireland Housing Executive
- Apex Housing Association
- Mid Ulster District Council
- Lisburn and Castlereagh City Council
- Mid and East Antrim Borough Council

In most of these organisations, we delivered workshops to co-design the strategies with staff and decisionmakers.

### **SUSTAINABILITY AUDITS AND REPORTS**

Our Sustainability Audit analyses and measures sustainability in a company's day-to-day operations and its overall business model. It identifies opportunities to rethink and improve upon product and service design, operations, and business models to maximise social and environmental impact. This year, we carried out sustainability audits for two local businesses:

- Castle Mall, Antrim
- Mercury Security, Lisburn

The output was a clear sustainability roadmap to guide the companies on how to embed sustainability within the core of the business.

## **PARTNERSHIPS**

The power of partnership working cannot be understated. Partnerships build momentum, coordinating action between organisations and allowing opportunities to exchange views, supporting innovation and providing additional momentum to get things done. Existing partnerships include the Sustainable Development Forum; the Circular Economy Coalition which has been collectively working on developing a Circular Economy Strategy for Northern Ireland; and the Northern Ireland EV Consortium which was successful in securing £1,348,370 this year for new residential EV charging infrastructure.

Additionally, we became a partner in the Green Clubs Programme. Led by the GAA, the programme is structured around the themes of Energy, Water, Waste, Biodiversity and Travel & Transport and is designed to promote sustainability awareness and action in GAA clubs and communities. We supported the development of the Green Clubs Toolkit and delivered a webinar called 'Clubs Going Green' in September 2022.

### ***Governance & Improving standards***

**We are continually striving to ensure excellent standards and continuous improvement to provide the best service to our members and clients.**

#### **ENSURING GOOD GOVERNANCE**

This year we said goodbye to three board members and welcomed five new board members. Resignations included: Aoife Foley, Nuala Flood and Andrew Cassells. New board members included: Keith Patterson, Rachael Singleton, Robert Clements, Andrew Benfield and Jac Callan.

All Trustees received governance training and completed a skills assessment. Four board meetings took place this year, including the AGM on 6 December 2022,

#### **SUPPORTING THE WORKFORCE**

Our staff are our primary asset and investing in the workforce is a key priority. This year we recruited two additional staff members including the Head of Advisory Services (April) and the Interim Director (March). We hosted one placement student (September to March). Staff training was provided in support of skills development and we carried out a staff engagement survey over the summer which resulted in a review of and subsequent increase in staff pay. We also reviewed our policies and benefits to ensure they promote employee wellbeing and support equality. This resulted in several new policies such as incremental annual leave in recognition of long service, well-being leave provisions and a career break policy.

#### **GROWING RESILIENCE**

The Dormant Accounts NI funding received this year provided Sustainable NI with an opportunity to strengthen resilience in the organisation. With grant support received over two years, 2022-23 & 2023-24, the aim of the project is to strengthen the business plan, making the charity less reliant on income from one source and instead diversify revenue, strengthening existing income and fundraising for new resources. We used some of the funding to carry out a review of our brand identity, working with a graphic design house to update our logo, values and marketing materials including a new website. **The website was built in 2022-23 and will be launched in the summer.** As well as a brand review, we reviewed our key services and developed a suite of new training courses

to cater for a range of client needs which will provide a future source of income as part our Advisory Services. We also used the funding to carry out a review of sustainability in the Third Sector, to build a stronger case for funding.

We have also been working on a web-based decision tool for councils and public bodies to clearly show the environmental and social

implications of proposed decisions. The tool is based on 'Donut Economics' which is a visual framework for sustainable development. The aim is to make the screening assessment mandatory across public sector decision-making processes; challenging strategies, procurement and investment decisions. The tool will help public bodies satisfy the requirements of the Sustainable Development Statutory Duty (2007) and indirectly will support Public Body Reporting Duties under the Climate Change Act (2022).

As the output is a digital solution we received expert mentoring and support through the Digital Surge Programme. The Digital Surge

Programme is a NI-wide programme that is partfunded by all 11 local authorities. It supports businesses that are deemed to have digital transformation potential. We will be ready to proceed with app development in the summer, and the project is due to be completed in 2023- 24.

## **FINANCIAL REVIEW AND RESULTS FOR THE YEAR**

The Statement of Financial Activities on page 11 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 £154,606 (2022: £81,734). Total resources expended of £150,526 (2022: £81,521) resulted in a net surplus of resources for the year of £4,808 (2022: surplus of £213). There was no balance on restricted funds at 31st March 2023 (2022: no balance) and the balance on unrestricted funds at the year-end was £75,973 (2022: £71,893) which is free and represents the reserves available to the Director / Trustees to help fulfil current and future plans. Breakdowns of the amounts recorded for incoming resources and resources expended are given in notes 3 and 4 to the accounts.

## **OUR SUPPORTERS**

Sustainable Northern Ireland acknowledges that without the strong ongoing commitment and support of many organisations it would not be possible to work effectively towards our vision. We want to thank the organisations that fund the charity including Local Councils, the NI Assembly and the NI Housing Executive.

We also want to thank the many volunteers who freely give their time to help the charity.

## **RESERVES POLICY**

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

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

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

The level of total unrestricted reserves stands at £75,973 (2022: £71,893). With operating costs (on unrestricted funds) currently amounting to approximately £150,500 (2022: £81,500) per year, this would mean a target reserve balance of between £37,625 and £112,875 (2022: between £20,375 and £61,125). The current level of reserves therefore is consistent with the requirements of the Reserves Policy.

Details of the Company's funds are shown in Note 16. An analysis of the Company's net assets between the funds is given in Note 14. The Directors/Trustees consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

## **EMPLOYEES**

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

## MEMBERS OF THE BOARD OF DIRECTORS/TRUSTEES

The following held office during the year:

Andrew Benfield, Jacqueline Callan, Andrew Cassells (resigned 08/12/2022), Robert Clements, Nuala Flood (resigned 27/01/2023), Aoife Foley (resigned 05/09/2023), Ian Garner, Alan McVicker, Keith Patterson, Susann Power and Rachel Singleton.

The principal officers for 2022/2023 were:

<b>Chair</b>	<b>Treasurer</b>	<b>Company Secretary</b>
Rachael Singleton	Keith Patterson	Nichola Hoehn

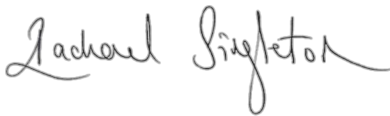
## INDEPENDENT EXAMINERS

Diamond & Skillen were appointed as the charitable company's independent examiners during the year and are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

These financial statements and this report have been prepared in accordance with the 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 Ireland (FRS102) (effective from 1st January 2015) and in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the Board of Directors on 16th December 2023 and signed on its behalf by:

Rachael Singleton



Chair

**Sustainable Northern Ireland Ltd**  
**Independent Examiner's Report to the members of Sustainable Northern Ireland**

I report on the financial statements of the charitable company for the year ended 31 March 2023, which are set out on pages 3 to 20.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(3) of the Charities Act (Northern Ireland) 2008 and have requested that an independent examiner's report be prepared.

The charity's gross income does not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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.

**Independent examiner's statement**

The charitable company's gross income in the year was £154,606 (2022: £81,734).

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

---

Nigel V Skillen FCA  
Diamond & Skillen  
Fellow of the Institute of Chartered Accountants in Ireland  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

16th December 2023

**Sustainable Northern Ireland**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31st March 2023**

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<b>Income</b>					
<i>from donations and legacies</i>					
• Donations	3	-	-	<b>0</b>	-
• Grants	3	78,000	-	<b>78,000</b>	60,000
<i>from charitable activities</i>					
• Business income and sponsorship	3	16,250	-	<b>16,250</b>	21,500
• Other sources	3	60,000	-	<b>60,000</b>	-
<i>from other activities</i>					
• Investment income	3	356	-	<b>356</b>	234
<b>Total income</b>		<b>154,606</b>	<b>0</b>	<b>154,606</b>	<b>81,734</b>
<b>Expenditure</b>					
<i>on raising funds</i>					
• Promotional costs	4	4,434	-	<b>4,434</b>	7,779
<i>on charitable activities</i>					
• Employee costs	4	120,829	-	<b>120,829</b>	62,185
• Premises costs	4	7,531	-	<b>7,531</b>	1,355
• Travel & training costs	4	3,129	-	<b>3,129</b>	499
• General administration costs	4	7,998	-	<b>7,998</b>	2,468
• Programme costs	4	1,682	-	<b>1,682</b>	3,861
<i>On other items</i>					
• Legal & professional fees	4	3,551	-	<b>3,551</b>	3,096
• Other expenses	4	1,372	-	<b>1,372</b>	278
• Depreciation of assets	4	-	-	<b>0</b>	-
<b>Total expenditure</b>		<b>150,526</b>	<b>0</b>	<b>150,526</b>	<b>81,521</b>
<b>Net income / (expenditure) for the year</b>		<b>4,080</b>	<b>0</b>	<b>4,080</b>	<b>213</b>
Transfers between funds	10	-	-	<b>0</b>	-
<b>Net movement in funds for the year</b>		<b>4,080</b>	<b>0</b>	<b>4,080</b>	<b>213</b>
<i>Reconciliation of funds</i>					
• Fund balances brought fwd at 1st April		71,893	-	<b>71,893</b>	71,680
• <b>Fund balances carried fwd at 31st March</b>		<b>75,973</b>	<b>0</b>	<b>75,973</b>	<b>71,893</b>

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

The notes on pages 15 to 21 form part of these financial statements.

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

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
• Tangible assets	11	-	-
		<b>0</b>	<b>0</b>
<b>Current Assets</b>			
• Receivables	12	<b>756</b>	878
• Cash at bank and in hand		<b>79,784</b>	73,489
		<b>80,540</b>	74,367
<b>Creditors:</b> amounts falling due within one year	13	<b>(4,567)</b>	(2,474)
<b>Net current assets</b>		<b>75,973</b>	71,893
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>75,973</b>	71,893
<b>Creditors:</b> amounts falling due after more than one year		-	-
<b>Net assets</b>		<b>75,973</b>	71,893
<b>The funds of the charity</b>			
<i>Unrestricted income funds:</i>			
• General funds	16	<b>75,973</b>	71,893
		<b>75,973</b>	71,893
<i>Restricted income funds:</i>			
• Single Use Plastic (SUP) Project	16	-	-
• Environmental Fund	16	-	-
<b>Total funds</b>		<b>75,973</b>	71,893

The notes on pages 15 to 21 form part of these financial statements.

For the year ending 31st March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 3 to 21 were approved by the Board of Directors on 16th December 2023 and signed on their behalf by:

**Rachael Singleton**  
Chair of Board of Directors

**Keith Patterson**  
Treasurer

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

	Notes	2023 £	2022 £
Net cash inflow from operating activities	17	<b>5,939</b>	11,970
Returns on investment and servicing of finance	18	<b>356</b>	234
Capital expenditure	11	-	-
<b>Increase in cash for the year</b>		<b>6,295</b>	12,204
<b>Reconciliation of net cash flow to movement in net funds</b>			
Increase in cash for the year		<b>6,295</b>	12,204
Net funds at 1st April 2022		<b>73,489</b>	61,285
<b>Net funds at 31st March 2023</b>		<b>79,784</b>	73,489

The notes on pages 15 to 21 form part of these financial statements.

**Sustainable Northern Ireland**  
**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 summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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

The charity has availed itself of S.396(4) of the Companies Act 2006 and adapted the Companies Act 2006 formats to reflect the special nature of the charity's activities. No separate Statement of Financial Activities has been presented for the charity alone as permitted by the Companies Act 2006 and paragraph 304 of the SORP.

**1.2 Reconciliation with previously Generally Accepted Accounting Practice**

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

No restatements were required.

**1.3 Preparation of the accounts on a going concern basis**

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

**1.5 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.

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

**1. Accounting Policies** *(cont'd)*

**1.7a Fund accounting - unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the director/trustees 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.

**1.7b Fund accounting - restricted funds**

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

Investment income and gains are allocated to the appropriate fund.

**1.8 Expenditure and irrecoverable VAT**

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

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

The charity is not registered for Value Added Tax and so all items in the financial statements are stated gross of VAT where applicable.

**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 Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

Fixtures & Fittings	-	Amounts over £1,000
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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	-	25.00% straight line
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**1.11 Debtors**

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 Creditors 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.

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

**1.14 Pensions**

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

**1.15 Transition to FRS 102**

The transition date was 1st April 2015.

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

**2. Legal status of the charity**

The charity is a company limited by guarantee, registered in Northern Ireland no. NI038784. 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: XR28895) and is also registered with the Charity Commission for Northern Ireland (ref: NIC103426).

**3 Income**

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<b>from donations and legacies</b>				
• Donations received	-	-	<b>0</b>	-
• Subscriptions and Grants received				
• Income from LAs for SDO	66,000	-	<b>66,000</b>	50,000
• NI Assembly	6,000	-	<b>6,000</b>	5,000
• NI Housing Executive	6,000	-	<b>6,000</b>	5,000
<b>Total from donations and legacies</b>	<b>78,000</b>	<b>0</b>	<b>78,000</b>	<b>60,000</b>
<b>from charitable activities</b>				
• Business income	16,250	-	<b>16,250</b>	21,500
• Dormant Accounts Fund NI	60,000	-	<b>60,000</b>	-
• Sponsorship	-	-	<b>0</b>	-
<b>Total from charitable activities</b>	<b>76,250</b>	<b>0</b>	<b>76,250</b>	<b>21,500</b>
<b>from other activities</b>				
• Other income	-	-	<b>0</b>	-
<b>Total from other activities</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>from investments</b>				
• UK bank interest received	356	-	<b>356</b>	234
<b>Total from investments</b>	<b>356</b>	<b>-</b>	<b>356</b>	<b>234</b>
<b>GRAND TOTAL OF INCOME RECEIVED</b>	<b>154,606</b>	<b>0</b>	<b>154,606</b>	<b>81,734</b>

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

**4 Expenditure**

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
<b>on raising funds</b>				
• Promotional costs	4,434	-	4,434	7,779
<b>Total on raising funds</b>	<b>4,434</b>	<b>0</b>	<b>4,434</b>	<b>7,779</b>
<b>on charitable activities</b>				
• Employee costs				
• Wages and salaries	112,818	-	112,818	57,937
• Subcontracted staff	-	-	0	-
• Pension costs	8,011	-	8,011	4,248
• Recruitment expenses	-	-	0	-
• Premises costs				
• Rent	4,604	-	4,604	245
• Insurance and security	1,193	-	1,193	1,110
• Other premises costs	1,734	-	1,734	-
• Travel and training costs	3,129	-	3,129	499
• General administration costs				
• Telephone	406	-	406	126
• Postage & stationery	151	-	151	5
• IT and internet costs	7,441	-	7,441	2,309
• Programme costs				
• Publications	1,074	-	1,074	-
• Conferences and events	-	-	0	-
• Meeting expenses	608	-	608	97
• Project costs	-	-	0	3,764
<b>Total on charitable activities</b>	<b>141,169</b>	<b>0</b>	<b>141,169</b>	<b>70,340</b>
<b>on other items</b>				
• Legal & professional fees				
• Accountancy fees	1,800	-	1,800	1,800
• Payroll & Accounts bureau fees	1,751	-	1,751	1,296
• Staff support	-	-	0	-
• Other expenses				
• Bank charges	41	-	41	29
• Subscriptions	1,302	-	1,302	-
• Sundries	29	-	29	277
<b>Total on other items</b>	<b>4,923</b>	<b>0</b>	<b>4,923</b>	<b>3,402</b>
<b>GRAND TOTAL OF EXPENDITURE</b>	<b>150,526</b>	<b>0</b>	<b>150,526</b>	<b>81,521</b>

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

**5 Staff costs and numbers**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2023 £</b>	Totals 2022 £
Wages and salaries	112,818	-	<b>112,818</b>	57,937
Subcontracted staff	-	-	<b>0</b>	-
Pension contributions	8,011	-	<b>8,011</b>	4,248
Staff training & travel	3,129	-	<b>3,129</b>	499
	<u>123,958</u>	<u>0</u>	<u><b>123,958</b></u>	<u>62,684</u>

*No employee received emoluments of more than £60,000*

*The average number of persons, including part-time staff, employed on UK contracts was 3 (2022: 2)*

**6 Trustee remuneration and Related Party Transactions**

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

**7 Net incoming resources for the year**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2023 £</b>	Totals 2022 £
<i>Net incoming resources are stated after charging:</i>				
Depreciation on tangible fixed assets	0	-	<b>0</b>	-

**8 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 £8,011 (2022: £4,248).

**9 Taxation**

As a charity, Sustainable Northern Ireland is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or 2256 of the Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**10 Transfers between the funds**

	Unrestricted Funds £	Restricted funds £	<b>Totals 2023 £</b>	Totals 2022 £
No transfers in the year	-	-	<b>0</b>	-
	<u>0</u>	<u>0</u>	<u><b>0</b></u>	<u>0</u>

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

**11 Tangible Fixed Assets**

	Office equipment £	Furniture, fixtures & fittings £	Totals £
<b>Cost</b>			
At 1st April 2022	43,176	22,618	65,794
Additions	-	-	0
At 31st March 2023	<b>43,176</b>	<b>22,618</b>	<b>65,794</b>
<b>Depreciation</b>			
At 1st April 2022	43,176	22,618	65,794
Charge for year	-	-	0
At 31st March 2023	<b>43,176</b>	<b>22,618</b>	<b>65,794</b>
<b>Net Book Value</b>			
At 31st March 2023	<b>0</b>	<b>0</b>	<b>0</b>
At 31st March 2022	0	0	0

**12 Debtors**

	Totals 2023 £	Totals 2022 £
Revenue invoices outstanding	-	-
Grant and fee income receivable	-	-
P.A.Y.E. control account (refund due)	-	-
Prepayments and accrued income	<b>756</b>	-
	<b>756</b>	0

**13 Creditors: amounts falling due within one year**

	Totals 2023 £	Totals 2022 £
Ordinary creditors	<b>2,767</b>	674
P.A.Y.E. control account	-	-
Pension contributions payable	-	-
Grants received in advance	-	-
Accruals and deferred income	<b>1,800</b>	1,800
	<b>4,567</b>	2,474

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

**14 Analysis of charity net assets between funds**

	Unrestricted funds £	Restricted funds £	Totals 2023 £
Fixed Assets	-	-	0
Current Assets - debtors	756	-	756
Current Assets - bank and cash	79,784	-	79,784
Current liabilities	(4,567)	-	(4,567)
	75,973	0	75,973

**15 Financial Commitments**

At 31st March 2023 the company has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2022: £nil). Sustainable Northern Ireland has entered into a number of long term contracts for the supply of services all of which are cancellable.

**16 Statement of Funds**

	At 1 Apr 22 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Mar 23 £
General reserve	71,893	154,606	(150,526)	-	75,973
<b>Total unrestricted funds</b>	<b>71,893</b>	<b>154,606</b>	<b>(150,526)</b>	<b>0</b>	<b>75,973</b>
Single Use Plastic (SUP) Project	-	-	-	-	0
Environmental Fund	-	-	-	-	0
<b>Total restricted funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total funds</b>	<b>71,893</b>	<b>154,606</b>	<b>(150,526)</b>	<b>0</b>	<b>75,973</b>

*The general reserve represents the free funds of the charity which are not designated for particular purposes*

**17 Reconciliation of changes in resources to net cash inflow from operating activities**

	2023 £	2022 £
Net incoming / (outgoing) resources before investment income	3,724	(21)
Decrease / (increase) in debtors	122	12,487
Increase / (decrease) in creditors	2,093	(496)
<b>Net cash inflow from operating activities</b>	<b>5,939</b>	11,970

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

	2023 £	2022 £
UK bank interest received	356	234