

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



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

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 of 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:

Chair

Rachael Singleton

Treasurer

Keith Patterson

Company Secretary

Nichola Hoehn

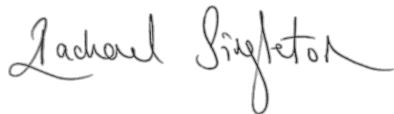
INDEPENDENT EXAMINERS

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

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 £
Fixed Assets			
• Tangible assets	11	-	-
		0	0
Current Assets			
• Receivables	12	756	878
• Cash at bank and in hand		79,784	73,489
		80,540	74,367
Creditors: amounts falling due within one year	13	(4,567)	(2,474)
Net current assets		75,973	71,893
TOTAL ASSETS LESS CURRENT LIABILITIES		75,973	71,893
Creditors: amounts falling due after more than one year		-	-
Net assets		75,973	71,893
The funds of the charity			
<i>Unrestricted income funds:</i>			
• General funds	16	75,973	71,893
		75,973	71,893
<i>Restricted income funds:</i>			
• Single Use Plastic (SUP) Project	16	-	-
• Environmental Fund	16	-	-
Total funds		75,973	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	5,939	11,970
Returns on investment and servicing of finance	18	356	234
Capital expenditure	11	-	-
Increase in cash for the year		6,295	12,204
Reconciliation of net cash flow to movement in net funds			
Increase in cash for the year		6,295	12,204
Net funds at 1st April 2022		73,489	61,285
Net funds at 31st March 2023		79,784	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 £
from donations and legacies				
• Donations received	-	-	0	-
• Subscriptions and Grants received				
• Income from LAs for SDO	66,000	-	66,000	50,000
• NI Assembly	6,000	-	6,000	5,000
• NI Housing Executive	6,000	-	6,000	5,000
Total from donations and legacies	78,000	0	78,000	60,000
from charitable activities				
• Business income	16,250	-	16,250	21,500
• Dormant Accounts Fund NI	60,000	-	60,000	-
• Sponsorship	-	-	0	-
Total from charitable activities	76,250	0	76,250	21,500
from other activities				
• Other income	-	-	0	-
Total from other activities	-	-	0	-
from investments				
• UK bank interest received	356	-	356	234
Total from investments	356	-	356	234
GRAND TOTAL OF INCOME RECEIVED	154,606	0	154,606	81,734

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 £
on raising funds				
• Promotional costs	4,434	-	4,434	7,779
Total on raising funds	4,434	0	4,434	7,779
on charitable activities				
• 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
Total on charitable activities	141,169	0	141,169	70,340
on other items				
• 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
Total on other items	4,923	0	4,923	3,402
GRAND TOTAL OF EXPENDITURE	150,526	0	150,526	81,521

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

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

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 £	Totals 2023 £	Totals 2022 £
No transfers in the year	-	-	0	-
	0	0	0	0

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 £
Cost			
At 1st April 2022	43,176	22,618	65,794
Additions	-	-	0
At 31st March 2023	43,176	22,618	65,794
Depreciation			
At 1st April 2022	43,176	22,618	65,794
Charge for year	-	-	0
At 31st March 2023	43,176	22,618	65,794
Net Book Value			
At 31st March 2023	0	0	0
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	756	-
	756	0

13 Creditors: amounts falling due within one year

	Totals 2023 £	Totals 2022 £
Ordinary creditors	2,767	674
P.A.Y.E. control account	-	-
Pension contributions payable	-	-
Grants received in advance	-	-
Accruals and deferred income	1,800	1,800
	4,567	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
Total unrestricted funds	71,893	154,606	(150,526)	0	75,973
Single Use Plastic (SUP) Project	-	-	-	-	0
Environmental Fund	-	-	-	-	0
Total restricted funds	0	0	0	0	0
Total funds	71,893	154,606	(150,526)	0	75,973

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)
Net cash inflow from operating activities	5,939	11,970

18 Returns on investment and servicing of finance

	2023 £	2022 £
UK bank interest received	356	234