

**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 2025**

## **Sustainable Northern Ireland**

### **Contents**

	<b>Page (s)</b>
Charity Information	2
Directors' / Trustees' Report	3 - 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Statement of Financial Position	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 22

## 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, resigned 11/03/2025
Jacqueline Callan	appointed 08/12/2022
Robert Clements	appointed 08/03/2022
Alison Curtis	appointed 11/03/2025
Amanda Greer	appointed 11/03/2025
Jill Loughlin	appointed 11/03/2025
Alan McVicker	appointed 02/12/2020
Keith Patterson	appointed 10/05/2022
Dr Susann Power	appointed 10/12/2019, resigned 10/12/2024

**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 SPSS 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:

**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 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: amounts falling due within one year</b>	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: amounts falling due after more than one year</b>		-	-
<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><i>from donations and legacies</i></b>				
• Donations received	-	-	0	-
• Subscriptions and Grants received				
• Dormant Accounts Fund NI	-	-	0	39,815
• LFT Charitable Trust	-	-	0	7,000
• Innovate UK	30,019	-	30,019	25,634
• Sponsorship	-	-	0	-
<b><i>Total from donations and legacies</i></b>	<b>30,019</b>	<b>0</b>	<b>30,019</b>	<b>72,449</b>
<b><i>from charitable activities</i></b>				
• Business income	1,180	-	1,180	21,050
• Subscriptions and Grants received				
• Income from LAs for SDO	79,000	-	79,000	48,000
• NI Assembly	6,000	-	6,000	6,000
• NI Housing Executive	10,000	-	10,000	6,000
<b><i>Total from charitable activities</i></b>	<b>96,180</b>	<b>0</b>	<b>96,180</b>	<b>81,050</b>
<b><i>from other activities</i></b>				
• Other income	-	-	0	-
<b><i>Total from other activities</i></b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b><i>from investments</i></b>				
• UK bank interest received	397	-	397	459
<b><i>Total from investments</i></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><i>on raising funds</i></b>				
• Promotional costs	-	-	0	179
<b><i>Total on raising funds</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179</b>
<b><i>on charitable activities</i></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><i>Total on charitable activities</i></b>	<b>123,453</b>	<b>0</b>	<b>123,453</b>	<b>173,709</b>
<b><i>on other items</i></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><i>Total on other items</i></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 £	Totals 2025 £	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
	<b>112,064</b>	<b>0</b>	<b>112,064</b>	<b>145,217</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 (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 £	Totals 2025 £	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 £	Totals 2025 £	Totals 2024 £
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 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