

# Northern Ireland Amenity Council

Northern Ireland · Charity number 107248

## Details

Status	Received
Company number	<a href="#">19305</a>
Registered	2019-02-06
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

**Address**  
C/O Dnt Chartered Accountants  
Ormeau House  
91-97 Ormeau Road  
Belfast  
Northern Ireland  
Bt7 1sh  
BT7 1SH

**Phone** 07780803389

**Email** [info@bestkeptawardsni.com](mailto:info@bestkeptawardsni.com)

**Website** [www.bestkeptawardsni.com](http://www.bestkeptawardsni.com)

## Activities

**Purposes:** The Company is established to promote for the public benefit the protection, preservation and improvement of the physical environment in Northern Ireland.

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

**How the charity works:** Environment/sustainable development/conservation

**Who the charity helps:** General public

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£29,048	£43,020	£0	1

## Trustees

Name	Role	Appointed
Miss Doreen Elizabeth Muskett		
Mr Desmond Neill		
Mr John Mcewen		
Mr Trevor Edwards		
Mrs Mercy Little		
Mrs Rosaleen Margaret Henry		
Ms Geraldine Girvan		

**Northern Ireland Amenity Council**

Northern Ireland - Charity number 107248

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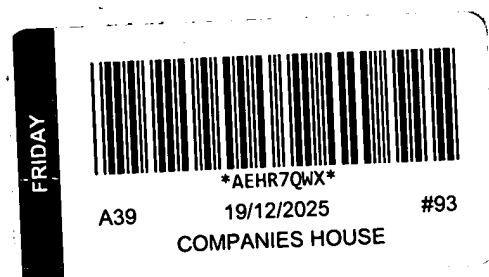
# Accounts

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Company Registration Number: NI019305  
Charity Number: NIC107248

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

DNTCA Limited  
Chartered Accountants and Statutory Auditor  
Ormeau House  
91-97 Ormeau Road  
Belfast  
BT7 1SH



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# Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

## REFERENCE AND ADMINISTRATIVE INFORMATION

### Trustees

Mr Smyth  
Miss Muskett MBE  
Mr Neill  
Mrs Little  
Mrs Henry  
Mr McEwen  
Mr Edwards  
Mr McClean (Resigned 9 July 2024)  
Ms Girvan (Appointed 23 May 2024)  
Mr Lindsay (Appointed 9 July 2024)

### Company Secretary

Ms McIlroy

### Charity Number in Northern Ireland

NIC107248

### Company Registration Number

NI019305

### Registered Office and Principal Address

DNTCA Limited  
Chartered Accountants and Statutory Auditor  
Ormeau House  
91-97 Ormeau Road  
Belfast  
Antrim  
BT7 1SH

### Independent Examiner

DNTCA Limited  
Chartered Accountants  
Ormeau House  
91-97 Ormeau Road  
Belfast  
BT7 1SH

### Principal Bankers

Danske Bank  
14 Donegall Square West  
Belfast  
Antrim  
BT1 6JS  
Northern Ireland

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Northern Ireland Amenity Council present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Objectives**

To promote for public benefit, the protection, preservation and improvement of the physical environment in Northern Ireland through our five main categories; Best Kept Towns, Villages, Housing Areas, Healthcare Facilities and Schools.

To encourage civic pride in all the communities within the five categories, thus improving their local area. They are impartially judged using set criteria with the aim of being awarded the "Best Kept" title each year. The awards create great local interest in all the participating communities creating extensive coverage in all weekly and daily press.

Working with the support of local councils, the awards recognise and reward Northern Ireland's best community environmental projects including the promotion of recycling and conservation of resources. Civic pride is encouraged and communities are motivated to make the most of their outdoor spaces and built environment.

The competition encourages voluntary participation to encourage cleanliness of streets including the absence of litter, fly posting, graffiti, vandalism and dog fouling, care and presentation of natural environment and open spaces including new ideas to promote conservation. The unique nature of the Best Kept Awards is to challenge local communities to co-operate with councils in improving their environment, thus offering savings to councils and rate payers.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Strategy**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

The Best Kept Awards are a much respected and established brand throughout Northern Ireland. By councils affiliating and supporting the programme, it encourages everyone within the categories to participate in raising the profile of the town/village/school/housing area/healthcare facility that they represent.

A wider economic benefit to Northern Ireland's economy is through attracting tourists to towns and villages that are extremely attractive, well maintained and nicely presented.

The Best Kept Awards programme continues to offer a long term positive impact for the environment. It is an organisation that delivers an important community based environmental message throughout the year and across the province, it plays a major role in the lives of the residents of many communities. Children from a very young age get involved, it is important that children who are our citizens of today, and more especially, of the future become more aware of the environment and its needs in which they live. It also offers opportunity for healthy exercise in fresh air and provides activity suitable for the less able.

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2025

The Best Kept Awards help develop that sense of pride in those who take part, and this of course is a very positive move forward in the protection and improvement of our environment. The competition provides a positive contribution towards increasing awareness, knowledge and a better understanding of nature and the environment in which we live.

**Structure, Governance and Management**

**Structure**

Northern Ireland Amenity Council is an Environmental Charity administering the "BEST KEPT AWARDS" programme - established in 1957 and now in its 68th year.

NIAC consists of a Board of volunteers representing funding bodies and members of the public with suitable experience, offering freely their time and expertise to promote good community relations and an improved environment.

Northern Ireland Amenity Council is registered with the Charity Commission from January 2019, with registration number NIC107248.

**Financial Review**

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

**Financial Results**

At the end of the financial year the charity has assets of £38,429 (2024 - £52,161) and liabilities of £1,614 (2024 - £1,374). The net assets of the charity have decreased by £(13,972).

**Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Mr Smyth  
Miss Muskett MBE  
Mr Neill  
Mrs Little  
Mrs Henry  
Mr McEwen  
Mr Edwards  
Mr McClean (Resigned 9 July 2024)  
Ms Girvan (Appointed 23 May 2024)  
Mr Lindsay (Appointed 9 July 2024)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

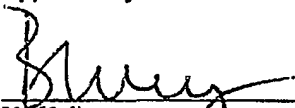
Ms McIlroy

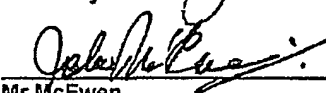
**Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Northern Ireland Amenity Council subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 25/11/2025 and signed on its behalf by:

  
\_\_\_\_\_  
Ms McIlroy  
Secretary

  
\_\_\_\_\_  
Mr McEwen  
Trustee

## Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees, who are also directors of Northern Ireland Amenity Council for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

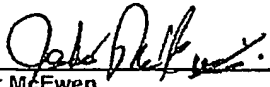
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


The trustees confirm that they have complied with the above requirements in preparing the financial statements.

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 25/11/2025 and signed on its behalf by:

  
\_\_\_\_\_  
Mr McEwen  
Trustee

  
\_\_\_\_\_  
Miss Muskett MBE  
Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF NORTHERN IRELAND AMENITY COUNCIL**

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

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

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

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

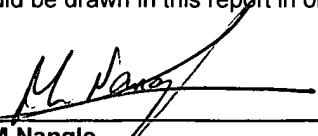
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
\_\_\_\_\_  
**Mr M Nangle**  
**DNTCA LIMITED**  
Chartered Accountants and Statutory Auditor  
Ormeau House  
91-97 Ormeau Road  
Belfast  
BT7 1SH

Date: 25/11/25.....

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>					
Donations and legacies	4.1	28,033	28,033	23,553	23,553
Investments	4.2	1,015	1,015	244	244
<b>Total income</b>		<b>29,048</b>	<b>29,048</b>	<b>23,797</b>	<b>23,797</b>
<b>Expenditure</b>					
Raising funds	5.1	19,059	19,059	18,999	18,999
Charitable activities	5.2	23,961	23,961	21,775	21,775
<b>Total Expenditure</b>		<b>43,020</b>	<b>43,020</b>	<b>40,774</b>	<b>40,774</b>
<b>Net income/(expenditure)</b>		<b>(13,972)</b>	<b>(13,972)</b>	<b>(16,977)</b>	<b>(16,977)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(13,972)</b>	<b>(13,972)</b>	<b>(16,977)</b>	<b>(16,977)</b>
<b>Reconciliation of funds:</b>					
Total funds beginning of the year	16	50,787	50,787	67,764	67,764
<b>Total funds at the end of the year</b>		<b>36,815</b>	<b>36,815</b>	<b>50,787</b>	<b>50,787</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

Company Number: NI019305

### BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
<b>Current Assets</b>			
Debtors	12	617	909
Cash at bank and in hand	13	37,886	51,326
		<u>38,503</u>	<u>52,235</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(1,688)</u>	<u>(1,448)</u>
<b>Net Current Assets</b>		<u>36,815</u>	<u>50,787</u>
<b>Total Assets less Current Liabilities</b>		<u>36,815</u>	<u>50,787</u>
<b>Funds</b>			
General fund (unrestricted)		<u>36,815</u>	<u>50,787</u>
<b>Total funds</b>	16	<u>36,815</u>	<u>50,787</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.


For the financial year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 25/11/2025 and signed on its behalf by

  
Mr McEwen  
Trustee

  
Miss Muskett MBE  
Trustee

**Northern Ireland Amenity Council**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 March 2025

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net movement in funds		(13,972)	(16,977)
Adjustments for:			
Depreciation		-	232
Interest receivable and similar income		(1,015)	(244)
		<u>(14,987)</u>	<u>(16,989)</u>
Movements in working capital:			
Movement in debtors		284	101
Movement in creditors		240	60
		<u>(14,463)</u>	<u>(16,828)</u>
<b>Cash flows from investing activities</b>			
Interest received		1,023	271
		<u>(13,440)</u>	<u>(16,557)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(13,440)</b>	<b>(16,557)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>51,326</b>	<b>67,883</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b><u>37,886</u></b>	<b><u>51,326</u></b>

# Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

## 1. GENERAL INFORMATION

Northern Ireland Amenity Council is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is DNTCA Limited, Chartered Accountants and Statutory Auditor, Ormeau House, 91-97 Ormeau Road, Belfast, Antrim, BT7 1SH which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

# Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

## Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

## Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 20% Straight line

## Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

## Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

## Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

## 3. GOING CONCERN

The Trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

## 4. INCOME

### 4.1 DONATIONS AND LEGACIES

Unrestricted Funds	Restricted Funds	2025	2024
£	£	£	£

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	Northern Ireland Housing Executive	7,000	-	7,000	5,000
	Membership subscriptions	16,100	-	16,100	16,100
	Grant - DOE (ROI)	3,298	-	3,298	833
	Competitions - entry fees	1,635	-	1,635	1,620
		<u>28,033</u>	<u>-</u>	<u>28,033</u>	<u>23,553</u>
<b>4.2</b>	<b>INVESTMENTS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
		£	£	£	£
	Bank interest receivable	15	-	15	23
	Building society interest receivable	1,000	-	1,000	221
		<u>1,015</u>	<u>-</u>	<u>1,015</u>	<u>244</u>
<b>5.</b>	<b>EXPENDITURE</b>				
<b>5.1</b>	<b>RAISING FUNDS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>
		£	£	£	£
	Best Kept Awards - "All Ireland" expenses	-	-	7,350	7,350
	Best Kept Awards - Prizes & plaques	-	-	100	100
	Expenses - Judges	-	-	4,039	3,952
	Expenses - Board meetings	-	-	430	441
	Expenses - Presentation	-	-	2,466	3,205
	Signs, trophies and engraving	-	-	3,354	3,431
	P.R / Photography	-	-	1,320	3,942
		<u>-</u>	<u>-</u>	<u>19,059</u>	<u>19,059</u>
					<u>18,999</u>
<b>5.2</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>
		£	£	£	£
	Expenditure on charitable activities	-	-	22,107	22,107
	Governance Costs (Note 5.3)	-	-	1,854	1,666
		<u>-</u>	<u>-</u>	<u>23,961</u>	<u>23,961</u>
					<u>21,775</u>
<b>5.3</b>	<b>GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>
		£	£	£	£
	Charitable activities - governance costs	-	-	1,854	1,854
		<u>-</u>	<u>-</u>	<u>1,854</u>	<u>1,666</u>
<b>5.4</b>	<b>SUPPORT COSTS</b>	<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>2025</b>
		£	£	£	£
	Support	19,059	22,107	1,854	43,020
		<u>19,059</u>	<u>22,107</u>	<u>1,854</u>	<u>40,774</u>

## Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

### 6. ANALYSIS OF SUPPORT COSTS

	2025 £	2024 £
Support	<u>43,020</u>	<u>40,774</u>

### 7. NET INCOME

	2025 £	2024 £
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	-	232
Independent Examiner's remuneration: - independent examination services	<u>1,854</u>	<u>1,434</u>

### 8. INVESTMENT AND OTHER INCOME

	2025 £	2024 £
Bank interest	15	23
Other interest	<u>1,000</u>	<u>221</u>
	<u>1,015</u>	<u>244</u>

### 9. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Executive Officer	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

The staff costs comprise:

	2025 £	2024 £
Wages and salaries	15,660	15,500
Pension costs	<u>1,305</u>	<u>431</u>
	<u>16,965</u>	<u>15,931</u>

### 10. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)

<b>11. TANGIBLE FIXED ASSETS</b>		
	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 31 March 2025	6,691	6,691
<b>Depreciation</b>		
At 31 March 2025	6,691	6,691
<b>Net book value</b>		
At 31 March 2025	-	-
<b>12. DEBTORS</b>	<b>2025 £</b>	<b>2024 £</b>
Prepayments and accrued income	617	909
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2025 £</b>	<b>2024 £</b>
Cash and bank balances	37,886	51,326
<b>14. CREDITORS</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Amounts falling due within one year</b>		
Taxation and social security costs	74	74
Accruals and deferred income	1,614	1,374
	1,688	1,448
<b>15. RESERVES</b>	<b>2025 £</b>	<b>2024 £</b>
At the beginning of the year	50,787	67,764
Deficit for the financial year	(13,972)	(16,977)
At the end of the year	36,815	50,787
<b>16. FUNDS</b>		
<b>16.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds £</b>	<b>Total Funds £</b>
At 1 April 2023	67,764	67,764
Movement during the financial year	(16,977)	(16,977)
At 31 March 2024	50,787	50,787
Movement during the financial year	(13,972)	(13,972)
At 31 March 2025	36,815	36,815

## Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

### 16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
<b>Unrestricted funds</b>					
Unrestricted General	50,787	29,048	43,020	-	36,815
<b>Total funds</b>	<b>50,787</b>	<b>29,048</b>	<b>43,020</b>	<b>-</b>	<b>36,815</b>

### 16.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	38,429	(1,614)	36,815
	<b>38,429</b>	<b>(1,614)</b>	<b>36,815</b>

### 17. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

### 18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

**Northern Ireland Amenity Council**

Northern Ireland - Charity number 107248

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# Accounts

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**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
<b>Income</b>					
Donations and legacies	4.1	23,553	23,553	29,826	29,826
Investments	4.2	244	244	267	267
<b>Total income</b>		<b>23,797</b>	<b>23,797</b>	<b>30,093</b>	<b>30,093</b>
<b>Expenditure</b>					
Raising funds	5.1	18,999	18,999	21,816	21,816
Charitable activities	5.2	21,775	21,775	20,076	20,076
<b>Total Expenditure</b>		<b>40,774</b>	<b>40,774</b>	<b>41,892</b>	<b>41,892</b>
<b>Net income/(expenditure)</b>		<b>(16,977)</b>	<b>(16,977)</b>	<b>(11,799)</b>	<b>(11,799)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(16,977)</b>	<b>(16,977)</b>	<b>(11,799)</b>	<b>(11,799)</b>
<b>Reconciliation of funds:</b>					
Total funds beginning of the year	16	67,764	67,764	79,563	79,563
<b>Total funds at the end of the year</b>		<b>50,787</b>	<b>50,787</b>	<b>67,764</b>	<b>67,764</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

Company Number: NI019305

## BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	11	-	232
<b>Current Assets</b>			
Debtors	12	909	963
Cash at bank and in hand	13	51,326	67,883
		<u>52,235</u>	<u>68,846</u>
Creditors: Amounts falling due within one year	14	(1,448)	(1,314)
<b>Net Current Assets</b>		<u>50,787</u>	<u>67,532</u>
<b>Total Assets less Current Liabilities</b>		<u>50,787</u>	<u>67,764</u>
<b>Funds</b>			
General fund (unrestricted)		50,787	67,764
<b>Total funds</b>	16	<u>50,787</u>	<u>67,764</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 26/11/24 and signed on its behalf by

Mr Smyth  
Trustee


Miss Muskett MBE  
Trustee

**Northern Ireland Amenity Council**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 March 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net movement in funds		(16,977)	(11,799)
Adjustments for:			
Depreciation		232	232
Interest receivable and similar income		(244)	(267)
		<u>(16,989)</u>	<u>(11,834)</u>
Movements in working capital:			
Movement in debtors		101	136
Movement in creditors		60	120
		<u>(16,828)</u>	<u>(11,578)</u>
<b>Cash flows from investing activities</b>			
Interest received		271	300
		<u>(16,557)</u>	<u>(11,278)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(16,557)</b>	<b>(11,278)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>67,883</b>	<b>79,161</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b>51,326</b>	<b>67,883</b>

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**1. GENERAL INFORMATION**

Northern Ireland Amenity Council is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is DNTCA Limited, Chartered Accountants and Statutory Auditor, Ormeau House, 91-97 Ormeau Road, Belfast, Antrim, BT7 1SH which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

**Statement of compliance**

The financial statements of the charity for the financial year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

**Fund accounting**

The following are the categories of funds maintained:

**Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

**Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

**Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

**Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

**Northern Ireland Amenity Council**  
 (A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
 for the financial year ended 31 March 2024

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### **Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
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#### **Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### **Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

#### **Taxation and deferred taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### **3. GOING CONCERN**

The Trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

## Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

4. INCOME						
4.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Northern Ireland Housing Executive	5,000	-	5,000	5,000	
	Membership subscriptions	16,100	-	16,100	18,400	
	Grant - DOE (ROI)	833	-	833	4,316	
	Competitions - entry fees	1,620	-	1,620	2,110	
		<u>23,553</u>	<u>-</u>	<u>23,553</u>	<u>29,826</u>	
4.2 INVESTMENTS		Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Bank interest receivable	23	-	23	51	
	Building society interest receivable	221	-	221	217	
		<u>244</u>	<u>-</u>	<u>244</u>	<u>267</u>	
5. EXPENDITURE						
5.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Expenses - Board meetings	-	-	441	441	452
	Travel expenses - board	-	-	-	-	202
	Best Kept Awards - Prizes & plaques	-	-	100	100	1,200
	Best Kept Awards - "All Ireland" expenses	-	-	3,928	3,928	6,442
	P.R / Photography	-	-	3,942	3,942	3,540
	Expenses - Presentation	-	-	3,205	3,205	513
	Expenses - Judges	-	-	3,952	3,952	5,815
	Signs, trophies and engraving	-	-	3,431	3,431	3,652
		<u>-</u>	<u>-</u>	<u>18,999</u>	<u>18,999</u>	<u>21,816</u>
5.2 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Expenditure on charitable activities	-	-	20,109	20,109	18,410
	Governance Costs (Note 5.3)	-	-	1,666	1,666	1,666
		<u>-</u>	<u>-</u>	<u>21,775</u>	<u>21,775</u>	<u>20,076</u>
5.3 GOVERNANCE COSTS		Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Charitable activities - governance costs	-	-	1,666	1,666	1,666

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

5.4	<b>SUPPORT COSTS</b>	<b>Cost of Raising Funds £</b>	<b>Charitable Activities £</b>	<b>Governance Costs £</b>	<b>2024 £</b>	<b>2023 £</b>
	Support	18,999	20,109	1,666	40,774	41,892
6.	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>2024 £</b>	<b>2023 £</b>
	Support				40,774	41,892
7.	<b>NET INCOME</b>				<b>2024 £</b>	<b>2023 £</b>
	<b>Net Income is stated after charging/(crediting):</b>					
	Depreciation of tangible assets				232	232
	Independent Examiner's remuneration: - independent examination services				1,434	1,434
8.	<b>INVESTMENT AND OTHER INCOME</b>				<b>2024 £</b>	<b>2023 £</b>
	Bank interest				23	50
	Other interest				221	217
					244	267
9.	<b>EMPLOYEES AND REMUNERATION</b>					
	<b>Number of employees</b>					
	The average number of persons employed (including executive trustees) during the financial year was as follows:					
					<b>2024 Number</b>	<b>2023 Number</b>
	Executive Officer				1	1
					1	1
	The staff costs comprise:					
					<b>2024 £</b>	<b>2023 £</b>
	Wages and salaries				15,500	13,170
	Pension costs				431	525
					15,931	13,695
10.	<b>TRUSTEE REMUNERATION AND EXPENSES</b>					
	No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.					

## Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

11. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 31 March 2024	6,691	6,691
<b>Depreciation</b>		
At 1 April 2023	6,459	6,459
Charge for the financial year	232	232
At 31 March 2024	6,691	6,691
<b>Net book value</b>		
At 31 March 2024	-	-
At 31 March 2023	232	232
<b>12. DEBTORS</b>	<b>2024</b>	<b>2023</b>
	£	£
Taxation and social security costs	-	130
Prepayments and accrued income	909	833
	<b>909</b>	<b>963</b>
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2024</b>	<b>2023</b>
	£	£
Cash and bank balances	51,326	67,883
<b>14. CREDITORS</b>	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>	£	£
Taxation and social security costs	74	-
Accruals and deferred income	1,374	1,314
	<b>1,448</b>	<b>1,314</b>
<b>15. RESERVES</b>	<b>2024</b>	<b>2023</b>
	£	£
At the beginning of the year	67,764	79,563
Deficit for the financial year	(16,977)	(11,799)
At the end of the year	50,787	67,764

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**16. FUNDS****16.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Total Funds £
At 1 April 2022	79,563	79,563
Movement during the financial year	(11,799)	(11,799)
At 31 March 2023	67,764	67,764
Movement during the financial year	(16,977)	(16,977)
At 31 March 2024	<u>50,787</u>	<u>50,787</u>

**16.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
<b>Unrestricted funds</b>					
Unrestricted General	67,764	23,797	40,774	-	50,787
<b>Total funds</b>	<u>67,764</u>	<u>23,797</u>	<u>40,774</u>	<u>-</u>	<u>50,787</u>

**16.3 ANALYSIS OF NET ASSETS BY FUND**

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	52,161	(1,374)	50,787
	<u>52,161</u>	<u>(1,374)</u>	<u>50,787</u>

**17. STATUS**

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**18. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**NORTHERN IRELAND AMENITY COUNCIL**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**

for the financial year ended 31 March 2024

	<b>Schedule</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Income		<b>23,553</b>	29,826
Cost of generating funds	<b>1</b>	<b>(18,999)</b>	(21,816)
Gross surplus		<b>4,554</b>	8,010
Charitable activities and other expenses	<b>2</b>	<b>(21,775)</b>	(20,076)
		<b>(17,221)</b>	(12,066)
Miscellaneous income	<b>3</b>	<b>244</b>	267
<b>Net deficit</b>		<b>(16,977)</b>	(11,799)

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : COST OF GENERATING FUNDS**  
for the financial year ended 31 March 2024

	2024	2023
	£	£
<b>Cost of Generating Funds</b>		
Best Kept Awards - "All Ireland" expenses	3,928	6,442
Best Kept Awards - Prizes & plaques	100	1,200
Expenses - Judges	3,952	5,815
Expenses - Board meetings	441	452
Expenses - Presentation	3,205	513
Signs, trophies and engraving	3,431	3,652
P.R / Photography	3,942	3,540
Travel expenses - board	-	202
	<u>18,999</u>	<u>21,816</u>

## Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 March 2024

	2024 £	2023 £
<b>Expenses</b>		
Wages and salaries	15,500	13,170
Pension	431	525
Rent	1,050	1,049
Insurance	801	844
Light and heat	151	884
Postage	185	46
Printing and stationery	102	162
Telephone	806	702
Computer expenses	378	329
Travel expenses - staff	417	449
Governance costs - audit fees	1,434	1,434
Bank charges	36	41
General expenses	252	209
Depreciation	232	232
	<u>21,775</u>	<u>20,076</u>

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 3 : MISCELLANEOUS INCOME**  
for the financial year ended 31 March 2024

	2024	2023
	£	£
<b>Miscellaneous Income</b>		
Other Interest	221	217
Bank Interest	23	50
	<u>244</u>	<u>267</u>

**Northern Ireland Amenity Council**

Northern Ireland - Charity number 107248

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# Annual report

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**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Northern Ireland Amenity Council present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Objectives**

To promote for public benefit, the protection, preservation and improvement of the physical environment in Northern Ireland through our five main categories; Best Kept Towns, Villages, Housing Areas, Healthcare Facilities and Schools.

To encourage civic pride in all the communities within the five categories, thus improving their local area. They are impartially judged using set criteria with the aim of being awarded the "Best Kept" title each year. The awards create great local interest in all the participating communities creating extensive coverage in all weekly and daily press.

Working with the support of local councils, the awards recognise and reward Northern Ireland's best community environmental projects including the promotion of recycling and conservation of resources. Civic pride is encouraged and communities are motivated to make the most of their outdoor spaces and built environment.

The competition encourages voluntary participation to encourage cleanliness of streets including the absence of litter, fly posting, graffiti, vandalism and dog fouling, care and presentation of natural environment and open spaces including new ideas to promote conservation. The unique nature of the Best Kept Awards is to challenge local communities to co-operate with councils in improving their environment, thus offering savings to councils and rate payers.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Strategy**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

The Best Kept Awards are a much respected and established brand throughout Northern Ireland. By councils affiliating and supporting the programme, it encourages everyone within the categories to participate in raising the profile of the town/village/school/housing area/healthcare facility that they represent.

A wider economic benefit to Northern Ireland's economy is through attracting tourists to towns and villages that are extremely attractive, well maintained and nicely presented.

The Best Kept Awards programme continues to offer a long term positive impact for the environment. It is an organisation that delivers an important community based environmental message throughout the year and across the province, it plays a major role in the lives of the residents of many communities. Children from a very young age get involved, it is important that children who are our citizens of today, and more especially, of the future become more aware of the environment and its needs in which they live. It also offers opportunity for healthy exercise in fresh air and provides activity suitable for the less able.

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2024

The Best Kept Awards help develop that sense of pride in those who take part, and this of course is a very positive move forward in the protection and improvement of our environment. The competition provides a positive contribution towards increasing awareness, knowledge and a better understanding of nature and the environment in which we live.

**Structure, Governance and Management**

**Structure**

Northern Ireland Amenity Council is an Environmental Charity administering the "BEST KEPT AWARDS" programme - established in 1957 and now in its 66th year.

NIAC consists of a Board of volunteers representing funding bodies and members of the public with suitable experience, offering freely their time and expertise to promote good community relations and an improved environment.

Northern Ireland Amenity Council is registered with the Charity Commission from January 2019, with registration number NIC107248.

**Financial Review**

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

**Financial Results**

At the end of the financial year the charity has assets of £52,235 (2023 - £69,078) and liabilities of £1,448 (2023 - £1,314). The net assets of the charity have decreased by £(16,977).

**Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Mr Smyth  
Miss Muskett MBE  
Mr Neill  
Mrs Little  
Mrs Henry  
Mr Lavery (Resigned 18 January 2024)  
Mr McEwen  
Mr Edwards  
Mr McClean

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

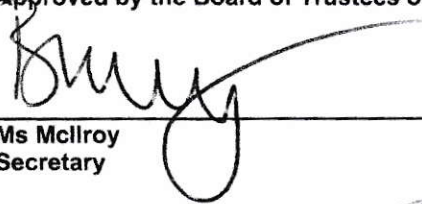
Ms McIlroy


**Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Northern Ireland Amenity Council subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 26/11/24 and signed on its behalf by:

  
\_\_\_\_\_  
Ms McIlroy  
Secretary

  
\_\_\_\_\_  
Mr Smyth  
Trustee

**Northern Ireland Amenity Council**

Northern Ireland - Charity number 107248

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# Annual return

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## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF NORTHERN IRELAND AMENITY COUNCIL**

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

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

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

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


We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
\_\_\_\_\_  
**Mr M Nangle**  
**DNTCA LIMITED**  
Chartered Accountants and Statutory Auditor  
Ormeau House  
91-97 Ormeau Road  
Belfast  
BT7 1SH

Date: 26/11/24

**Northern Ireland Amenity Council**

Northern Ireland - Charity number 107248

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# Accounts

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## Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Mr Smyth Miss Muskett MBE Mr Neill Mrs Little Mrs Henry Mr Powles (Resigned 25 April 2022) Mr Lavery Mr McEwen Mr Edwards Mr McClean
<b>Company Secretary</b>	Ms McIlroy
<b>Charity Number in Northern Ireland</b>	NIC107248
<b>Company Registration Number</b>	NI019305
<b>Registered Office and Principal Address</b>	Graham House Knockbracken Healthcare Park Saintfield Road Belfast Antrim BT8 8BH
<b>Auditors</b>	DNT Chartered Accountants Chartered Accountants and Statutory Auditor Ormeau House 91-97 Ormeau Road Belfast BT7 1SH
<b>Principal Bankers</b>	Danske Bank 14 Donegall Square West Belfast Antrim BT1 6JS Northern Ireland

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
<b>Income</b>					
Donations and legacies	4.1	29,826	29,826	10,445	10,445
Investments	4.2	267	267	292	292
<b>Total income</b>		<b>30,093</b>	<b>30,093</b>	10,737	10,737
<b>Expenditure</b>					
Raising funds	5.1	21,816	21,816	563	563
Charitable activities	5.2	20,076	20,076	17,131	17,131
<b>Total Expenditure</b>		<b>41,892</b>	<b>41,892</b>	17,694	17,694
<b>Net income/(expenditure)</b>		<b>(11,799)</b>	<b>(11,799)</b>	(6,957)	(6,957)
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(11,799)</b>	<b>(11,799)</b>	(6,957)	(6,957)
<b>Reconciliation of funds:</b>					
Total funds beginning of the year	16	79,563	79,563	86,520	86,520
<b>Total funds at the end of the year</b>		<b>67,764</b>	<b>67,764</b>	79,563	79,563

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

**Northern Ireland Amenity Council**  
 (A company limited by guarantee, not having a share capital)  
 Company Number: NI019305

**BALANCE SHEET**

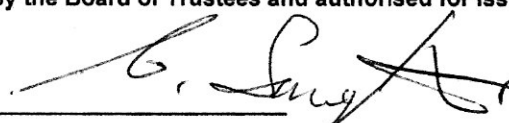
as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	11	232	464
<b>Current Assets</b>			
Debtors	12	963	1,132
Cash at bank and in hand	13	67,883	79,161
		68,846	80,293
<b>Creditors: Amounts falling due within one year</b>	14	(1,314)	(1,194)
<b>Net Current Assets</b>		67,532	79,099
<b>Total Assets less Current Liabilities</b>		67,764	79,563
<b>Funds</b>			
General fund (unrestricted)		67,764	79,563
<b>Total funds</b>	16	67,764	79,563

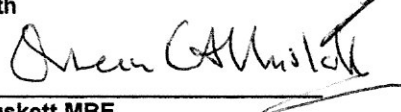
These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 29/11/23 and signed on its behalf by



Mr Smyth  
Trustee



Miss Muskett MBE  
Trustee

**Northern Ireland Amenity Council**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net movement in funds		(11,799)	(6,959)
Adjustments for:			
Depreciation		232	232
Interest receivable and similar income		(267)	(292)
		<u>(11,834)</u>	<u>(7,019)</u>
Movements in working capital:			
Movement in debtors		136	(643)
Movement in creditors		120	146
		<u>(11,578)</u>	<u>(7,516)</u>
<b>Cash flows from investing activities</b>			
Interest received		300	310
		<u>(11,278)</u>	<u>(7,206)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(11,278)</b>	<b>(7,206)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>79,161</b>	<b>86,367</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b>67,883</b>	<b>79,161</b>

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2023

continued

<b>4. INCOME</b>					
<b>4.1 DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Board subscriptions		-	-	-	70
Northern Ireland Housing Executive		5,000	-	5,000	5,000
Furlough income		-	-	-	5,375
Membership subscriptions		18,400	-	18,400	-
Grant - DOE (ROI)		4,316	-	4,316	-
Competitions - entry fees		2,110	-	2,110	-
		<u>29,826</u>	<u>-</u>	<u>29,826</u>	<u>10,445</u>
<b>4.2 INVESTMENTS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest receivable		50	-	50	83
Building society interest receivable		217	-	217	209
		<u>267</u>	<u>-</u>	<u>267</u>	<u>292</u>
<b>5. EXPENDITURE</b>					
<b>5.1 RAISING FUNDS</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>2022</b>
					<b>£</b>
Expenses - Board meetings		-	-	452	452
Travel expenses - board		-	-	202	202
Best Kept Awards - Prizes & plaques		-	-	1,200	1,200
Best Kept Awards - "All Ireland" expenses		-	-	6,442	6,442
Expenses - Board members		-	-	-	-
P.R / Photography		-	-	3,540	3,540
Expenses - Presentation		-	-	513	513
Expenses - Judges		-	-	5,815	5,815
Signs, trophies and engraving		-	-	3,652	3,652
		<u>-</u>	<u>-</u>	<u>21,816</u>	<u>21,816</u>
		<u>-</u>	<u>-</u>	<u>21,816</u>	<u>563</u>
<b>5.2 CHARITABLE ACTIVITIES</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>2022</b>
					<b>£</b>
Expenditure on charitable activities		-	-	18,410	18,410
Governance Costs (Note 5.3)		-	-	1,666	1,666
		<u>-</u>	<u>-</u>	<u>20,076</u>	<u>20,076</u>
		<u>-</u>	<u>-</u>	<u>20,076</u>	<u>17,131</u>
<b>5.3 GOVERNANCE COSTS</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>2022</b>
					<b>£</b>
Charitable activities - governance costs		-	-	1,666	1,666
		<u>-</u>	<u>-</u>	<u>1,666</u>	<u>1,425</u>

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

<b>5.4 SUPPORT COSTS</b>	<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£	£
Support	<u>21,816</u>	<u>18,410</u>	<u>1,666</u>	<u>41,892</u>	<u>17,131</u>

<b>6. ANALYSIS OF SUPPORT COSTS</b>	<b>2023</b>	<b>2022</b>
	£	£
Support	<u>41,892</u>	<u>17,131</u>

<b>7. NET INCOME</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	232	232
Auditor's remuneration: - audit services	<u>1,434</u>	<u>1,193</u>

<b>8. INVESTMENT AND OTHER INCOME</b>	<b>2023</b>	<b>2022</b>
	£	£
Bank interest	50	83
Other interest	<u>217</u>	<u>209</u>
	<u>267</u>	<u>292</u>

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2023</b>	<b>2022</b>
	Number	Number
Executive Officer	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

The staff costs comprise:

	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	13,170	11,675
Pension costs	<u>525</u>	<u>525</u>
	<u>13,695</u>	<u>12,200</u>

**10. TRUSTEE REMUNERATION AND EXPENSES**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

**11. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 31 March 2023	6,691	6,691
<b>Depreciation</b>		
At 1 April 2022	6,227	6,227
Charge for the financial year	232	232
At 31 March 2023	6,459	6,459
<b>Net book value</b>		
At 31 March 2023	<b>232</b>	<b>232</b>
At 31 March 2022	464	464
<b>12. DEBTORS</b>	<b>2023</b>	2022
	£	£
Taxation and social security costs	130	305
Prepayments and accrued income	833	827
	<b>963</b>	1,132
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2023</b>	2022
	£	£
Cash and bank balances	<b>67,883</b>	79,161
<b>14. CREDITORS</b>	<b>2023</b>	2022
<b>Amounts falling due within one year</b>	£	£
Accruals and deferred income	<b>1,314</b>	1,194
<b>15. RESERVES</b>	<b>2023</b>	2022
	£	£
At the beginning of the year	<b>79,563</b>	86,522
Deficit for the financial year	<b>(11,799)</b>	(6,959)
At the end of the year	<b>67,764</b>	79,563

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

**16. FUNDS**

**16.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Total Funds £
At 1 April 2021	86,520	86,520
Movement during the financial year	(6,957)	(6,957)
At 31 March 2022	79,563	79,563
Movement during the financial year	(11,799)	(11,799)
At 31 March 2023	<b>67,764</b>	<b>67,764</b>

**16.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
<b>Unrestricted funds</b>					
Unrestricted General	79,563	30,093	41,892	-	67,764
<b>Total funds</b>	<b>79,563</b>	<b>30,093</b>	<b>41,892</b>	<b>-</b>	<b>67,764</b>

**16.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	232	68,846	(1,314)	67,764
	<b>232</b>	<b>68,846</b>	<b>(1,314)</b>	<b>67,764</b>

**17. STATUS**

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**18. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**Northern Ireland Amenity Council**  
 (A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**  
 for the financial year ended 31 March 2023

	Schedule	2023 £	2022 £
Income			
Cost of generating funds	1	29,826 (21,816)	10,445 (563)
Gross surplus		<u>8,010</u>	<u>9,882</u>
Charitable activities and other expenses	2	(20,076)	(17,133)
		<u>(12,066)</u>	<u>(7,251)</u>
Miscellaneous income	3	267	292
<b>Net deficit</b>		<u><u>(11,799)</u></u>	<u><u>(6,959)</u></u>

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : COST OF GENERATING FUNDS**  
for the financial year ended 31 March 2023

	2023	2022
	£	£
<b>Cost of Generating Funds</b>		
Best Kept Awards - "All Ireland" expenses	6,442	888
Best Kept Awards - Prizes & plaques	1,200	(400)
Expenses - Board members	-	75
Expenses - Judges	5,815	-
Expenses - Board meetings	452	-
Expenses - Presentation	513	-
Signs, trophies and engraving	3,652	-
P.R / Photography	3,540	-
Travel expenses - board	202	-
	<u>21,816</u>	<u>563</u>

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**  
for the financial year ended 31 March 2023

	2023	2022
	£	£
<b>Expenses</b>		
Wages and salaries	13,170	11,675
Pension	525	525
Rent	1,049	1,050
Insurance	844	951
Light and heat	884	392
Postage	46	-
Printing and stationery	162	75
Telephone	702	679
Computer expenses	329	27
Travel expenses - staff	449	196
Governance costs - audit fees	1,434	1,193
Bank charges	41	26
General expenses	209	112
Depreciation	232	232
	<u>20,076</u>	<u>17,133</u>

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 3 : MISCELLANEOUS INCOME**  
for the financial year ended 31 March 2023

	2023	2022
	£	£
<b>Miscellaneous Income</b>		
Other Interest	217	209
Bank Interest	50	83
	<u>267</u>	<u>292</u>

**Northern Ireland Amenity Council**

Northern Ireland - Charity number 107248

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# Annual report

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**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Northern Ireland Amenity Council present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Objectives**

To promote for public benefit, the protection, preservation and improvement of the physical environment in Northern Ireland through our five main categories; Best Kept Towns, Villages, Housing Areas, Healthcare Facilities and Schools.

To encourage civic pride in all the communities within the five categories, thus improving their local area. They are impartially judged using set criteria with the aim of being awarded the "Best Kept" title each year. The awards create great local interest in all the participating communities creating extensive coverage in all weekly and daily press.

Working with the support of local councils, the awards recognise and reward Northern Ireland's best community environmental projects including the promotion of recycling and conservation of resources. Civic pride is encouraged and communities are motivated to make the most of their outdoor spaces and built environment.

The competition encourages voluntary participation to encourage cleanliness of streets including the absence of litter, fly posting, graffiti, vandalism and dog fouling, care and presentation of natural environment and open spaces including new ideas to promote conservation. The unique nature of the Best Kept Awards is to challenge local communities to co-operate with councils in improving their environment, thus offering savings to councils and rate payers.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Strategy**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

The Best Kept Awards are a much respected and established brand throughout Northern Ireland. By councils affiliating and supporting the programme, it encourages everyone within the categories to participate in raising the profile of the town/village/school/housing area/healthcare facility that they represent.

A wider economic benefit to Northern Ireland's economy is through attracting tourists to towns and villages that are extremely attractive, well maintained and nicely presented.

The Best Kept Awards programme continues to offer a long term positive impact for the environment. It is an organisation that delivers an important community based environmental message throughout the year and across the province, it plays a major role in the lives of the residents of many communities. Children from a very young age get involved, it is important that children who are our citizens of today, and more especially, of the future become more aware of the environment and its needs in which they live. It also offers opportunity for healthy exercise in fresh air and provides activity suitable for the less able.

The Best Kept Awards help develop that sense of pride in those who take part, and this of course is a very positive move forward in the protection and improvement of our environment. The competition provides a positive contribution

**Northern Ireland Amenity Council**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023

towards increasing awareness, knowledge and a better understanding of nature and the environment in which we live.

**Structure, Governance and Management**

**Structure**

Northern Ireland Amenity Council is an Environmental Charity administering the "BEST KEPT AWARDS" programme - established in 1957 and now in its 66th year.

NIAC consists of a Board of volunteers representing funding bodies and members of the public with suitable experience, offering freely their time and expertise to promote good community relations and an improved environment.

Northern Ireland Amenity Council is registered with the Charity Commission from January 2019, with registration number NIC107248.

**Financial Review**

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

**Financial Results**

At the end of the financial year the charity has assets of £69,078 (2022 - £80,757) and liabilities of £1,314 (2022 - £1,194). The net assets of the charity have decreased by £(11,799).

**Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Mr Smyth  
Miss Muskett MBE  
Mr Neill  
Mrs Little  
Mrs Henry  
Mr Powles (Resigned 25 April 2022)  
Mr Laverty  
Mr McEwen  
Mr Edwards  
Mr McClean

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms McIlroy

**Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Northern Ireland Amenity Council subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

**The Auditors**

The auditors, DNT Chartered Accountants, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 29/11/23 and signed on its behalf by:

Ms McIlroy  
Secretary

Mr Smyth  
Trustee

**Northern Ireland Amenity Council**

Northern Ireland - Charity number 107248

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# Annual return

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# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Northern Ireland Amenity Council**

(A company limited by guarantee, not having a share capital)

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Northern Ireland Amenity Council ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Northern Ireland Amenity Council**

(A company limited by guarantee, not having a share capital)

### **Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

1. The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
2. We identified the laws and regulations applicable to the company through discussions with directors and other management;
3. We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company,

To address the risk of fraud through management bias and override of controls, we:

1. Performed analytical procedures to identify any unusual or unexpected relationships;
2. Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

1. Agreeing financial statement disclosures to underlying supporting documentation;
2. Reading the minutes of meetings of those charged with governance;
3. Enquiring of management as to actual and potential litigation and claims;
4. Reviewing correspondence with HMRC, Companies House and the company's legal advisors.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Northern Ireland Amenity Council**

(A company limited by guarantee, not having a share capital)

### **Further information regarding the scope of our responsibilities as auditor**

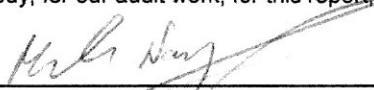
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **The purpose of our audit work and to whom we owe our responsibilities**

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

  
**Mr Mike Nangle (Senior Statutory Auditor)**  
for and on behalf of  
**DNT CHARTERED ACCOUNTANTS**  
Chartered Accountants and Statutory Auditor  
Ormeau House  
91-97 Ormeau Road  
Belfast  
BT7 1SH

29/11/2013  
.....

# Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Northern Ireland Amenity Council for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

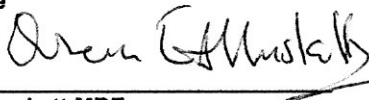
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 29/11/23 and signed on its behalf by:

\_\_\_\_\_  
Mr Smyth  
Trustee



\_\_\_\_\_  
Miss Muskett MBE  
Trustee