

# Environmental Justice Network Ireland

Northern Ireland · Charity number 108291

## Details

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Known as	EJNI
Status	Received
Company number	<a href="#">675600</a>
Registered	2021-12-09
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	2Nd Floor Community House Citylink Business Park 6A Albert Street Belfast BT12 4hq BT12 4HQ
Phone	07842032979
Email	<a href="mailto:admin@ejni.net">admin@ejni.net</a>
Website	<a href="http://www.ejni.net">www.ejni.net</a>

## Activities

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**Purposes:** (i) to promote, for the benefit of the public, access to environmental justice by supporting communities, individuals and organisations that are engaged in challenging environmental injustice on the island of Ireland and providing a platform for collaboration between these groups; (ii) to promote, for the benefit of the public, the advancement of education about environmental justice concerns on the island of Ireland and how these relate to global environmental, economic and societal debates; and (iii) to carry out or assist in the carrying out of research into environmental justice and to publish or otherwise disseminate the results of such research on the island of Ireland and across the world for the benefit of the public. For the purposes of these Objects, 'environmental justice' is defined as the prevention of unfairly distributed environmental harms and the establishment of procedures to ensure that concerned citizens and public interest groups can access the justice system at reasonable cost; be provided with a fair platform for the treatment of environmental issues; and obtain adequate and effective remedies for breaches of environmental law. Nothing in the articles will authorise an application of the property of the charity for purposes, which are not charitable in accordance with section 3 of the Charities Act 2009. For the avoidance of doubt, the system of law governing the articles of association of the charity is the law of Northern Ireland.

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

**How the charity works:** Criminal justice, Cross-border/cross-community, Environment/sustainable development/conservation, Human rights/equality, Research/evaluation

**Who the charity helps:** Community safety/crime prevention, General public, Voluntary and community sector

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£238,413	£248,818	£0	4

## Trustees

Name	Role	Appointed
Clare Bailey		
Mr Simon Wood		
Mrs Brona Joan Mcneill		
V'cenza Cirefice		

**Environmental Justice Network Ireland**

Northern Ireland - Charity number 108291

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# Accounts

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Charity registration number NIC108291

Company registration number NI675600 (Northern Ireland)

**ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms C Bailey Ms V Crefice Ms B McNeill Mr S Wood	(Appointed 10 January 2024)
<b>Secretary</b>	Dr C Brennan	
<b>Charity number</b>	NIC108291	
<b>Company number</b>	NI675600	
<b>Registered office</b>	2nd Floor, Community House Citylink Business Park 6A Albert Street Belfast BT12 4HQ	
<b>Independent examiner</b>	Kearney & Co 2nd Floor Donegall House 98-102 Donegall Street Belfast BT1 2W	

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# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 19

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# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

EJNI'S growing network in Northern Ireland and across the island of Ireland is working together with partners across the EU to respond to environmental and social injustice. EJNI defines 'environmental justice' as the prevention of unfairly distributed environmental harms and the establishment of procedures to ensure that concerned citizens and public interest groups can access the justice system at reasonable cost; be provided with a fair platform for the treatment of environmental issues; and obtain adequate and effective remedies for breaches of environmental law.

- EJNI will contribute to the ongoing transformation of the Northern Ireland conflict through:
  - empowering citizens to address root causes of environmental injustice – namely the de-prioritization of environmental protection and social justice during the conflict
  - contributing to peace-building efforts by providing a platform for collaboration between diverse stakeholders but also between groups and individuals from all communities in Northern Ireland
  - promoting cross-border cooperation on the island of Ireland through the development of cooperative solutions to shared environmental challenges.
- EJNI's core mission and operations are underpinned by the principles and values of participation, human rights and equality. Public participation is one of the central tenets of the UNECE Convention on Access to Environmental Justice. The right to a healthy environment is increasingly recognised as the basis for a wide range of legal interventions centred on environmental justice claims. Finally, equality, diversity & inclusivity considerations have informed the development of the organisation since its establishment.
- EJNI's activities are designed to encourage the development of a non-sectarian political culture which is inclusive, transparent, responsive and accountable. It will do this through supporting and equipping communities with the knowledge they need to create a vibrant, pluralist and activist civil society, responsive to the needs of the most vulnerable and able to hold the government to account for environmental and connected social justice failures. EJNI's work will help provide a platform for voices from community activist groups which have been marginalised groups in the context of public policy-making in relation to the environment and social justice in Northern Ireland. Through joint-working between communities, NGOs, lawyers and academics to produce evidence-based resources, events and advocacy activities, EJNI will help cultivate the independence of the community and voluntary sectors. EJNI's work has already, and will continue to develop projects that promote increased participation of women in processes which will help influence political decision-making and also greater inclusivity in political decision-making and policy work.

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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EJNI's work will fulfil three central charitable purposes:

i. to promote, for the benefit of the public, access to environmental justice by supporting communities, individuals and organisations that are engaged in challenging environmental injustice on the island of Ireland and providing a platform for collaboration between these groups;

ii. to promote, for the benefit of the public, the advancement of education about environmental justice concerns on the island of Ireland and how these relate to global environmental, economic and societal debates; and

iii. to carry out or assist in the carrying out of research into environmental justice and to publish or otherwise disseminate the results of such research on the island of Ireland and across the world for the benefit of the public.

EJNI will achieve its goal of enhancing environmental justice on the island of Ireland through addressing the root causes of environmental injustice through three central areas of activity:

- **Research:** the creation and dissemination of evidence-based, multi-media resources to help enhance knowledge about environmental and social justice issues which impact citizens on the island of Ireland and beyond
- **Advocacy:** empowering and campaigning support activities relating to environmental injustices
- **Action:** the provision of a unique platform for collaborative, strategic interventions to help address the root causes of environmental and social injustice.

In terms of timescale, EJNI has a range of short-, medium- and long-term goals. In the short term, the goal of the organisation is to continue to develop its network, profile, administrative and working practices and acquire additional core funding to support a growing team of staff in line with the scale of our operations – which have increased again during 2024. In the medium term, EJNI will focus on the development of its 4 core projects: Rights, Justice and Nature; Environmental Democracy; Climate Governance, the All-island Strategic Legal Exchange and Linking the Irish Environment. In the long term, EJNI will continue to develop new project streams within a broader strategy for addressing environmental injustice and the connected social injustice on the island of Ireland. This strategy will be developed in partnership with EJNI's network of partners from the island of Ireland but also in consultation with other environmental justice networks and bodies from other jurisdictions (in particular from post-conflict societies).

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

EJNI has had significant successes across all three of our central objectives:

One of the central goals of EJNI's work is to enhance knowledge and raise awareness of environmental justice issues. To fulfil this goal and to document the work and impact of the organisation: (i) EJNI's accessible, certified green website acts as a repository for all of our collaborative work – all of which is open access; (ii) rigorous proofing of outputs for accessibility and readability occurs; (iii) dedicated project pages on our include descriptions of the project and all outputs associated with it, instructions on how to get involved with advocacy and links to other resources; (iv) different multimedia formats are used to reflect project findings & to maximise interest and accessibility; and (v) novel techniques to communicate research findings are adopted. Evaluation and peer-review is critical in collaborative, transdisciplinary work when stakeholders from very diverse backgrounds are working together on a project. EJNI has developed a systematic peer-review process whereby outputs for each project comply with production guidelines and pass through an independent review and quality assurance process. Each project is also screened for accessibility and equality issues at design stage, ensuring that we are constantly engaged in strengthening human rights and equality through how we do our work, and in turn supporting inclusive, non-sectarian and participatory politics in all of EJNI's activities. Dissemination of our work is delivered via (i) email updates about outputs to our extensive network of associates who in turn disseminate the work to their own networks); (ii) our online presence, e.g. our twitter and other social media accounts and website; and (iii) press releases to local and national media. The work of EJNI is making a difference to a number of beneficiary groups in Northern Ireland, the border counties and across the island of Ireland (the impact of our projects is also registering across the EU and our outputs are used by international audiences). Benefits have been generated for: (i) collaborating project partners through highlighting their work to a wider audience; (ii) environmental NGOs & activists (particularly small community groups) through networking/engagement/co-production opportunities and through our provision of advocacy tools; (iii) politicians & policy makers benefit from the production of evidence-based research (notably our impact on discussions around the NI Protocol through our 'Linking the Irish Environment' Report which was launched in June 2023; and (iv) local communities & the wider public – through education and raising awareness of environmental injustices, environmental and access to justice rights of communities and individuals, and by giving agency to environmental concerns, EJNI's work is helping shift perceptions of the consequences of weak environmental governance & the need for effective accountability mechanisms. This is demonstrated in the web metrics for both EJNI's website and the Manual of Environmental Justice. Important wider impacts include enhancing public support for higher environmental ambition. We have coordinated significant collaborative efforts with other network bodies both on the island of Ireland and with EU partners, (e.g. Northern Ireland Environment Link and Irish Environmental Network, EEB, CAN-E) – with our Linking the Irish Environment Report prompting co-signed letters to the UK and Irish Governments and directly informing the development of the first all-island environmental civic form. Our work is also having significant international impact, featuring in the UN's Aarhus Convention Compliance Committee's progress report on state aid. All of these outputs and details of our events are hosted on our website, [www.ejni.net](http://www.ejni.net).

#### **Financial review**

EJNI continues to receive Core Funding from the Joseph Rowntree Charitable Trust with our latest grant of £207,000 running from October 2023 for three years. ECF continues to be our primary project funder and we have significantly expanded the scope of our ECF-funded projects in 2024, with our new project 'the all-island strategic legal exchange' (AISLE) attracting significant interest from stakeholders north and south of the border. Our main project with ECF has been renewed for 2024/25. We were also commissioned by IEN and NIEL to undertake follow on work on the Linking the Irish Environment Project. Our plan for 2025 is to diversify our funding streams.

#### *Reserves policy*

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise, Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures, The trustees consider that the ideal level of reserves would be between three month of core expenditure which would come to approximately £15,000.

Unrestricted reserves freely available to spend, excluding fixed assets, restricted reserves and designated reserves amounted to £18,953 which is above target, the trustees believe that this represents an appropriate level of reserves.

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### *Major risks*

**Difficulty securing collaborative project funding** has not to date been an issue, with all of our current collaborative projects (designed to address existing knowledge/support deficits) attracting funding or in-kind support. **Unprecedented levels of political uncertainty** in Northern Ireland and the controversial nature of some of the issues which will be raised during projects (e.g. the extent & nature of cross-border collaboration on the environment) can render building trust between stakeholders & ensuring active participation difficult. We have employed mechanisms used to build trust in collaborative projects, such as building on existing relationships, use of intermediaries & guarantors & building trust through the project itself to offset this risk. Stakeholders are always consulted about anonymity & confidentiality requirements at the outset of each EJNI project and where relevant a full ethical approval process is completed via the academic institutions associated with each project. **Difficulties developing a common 'language'** that cross-disciplinary groups & non-academic stakeholders can engage with and dealing with disagreements between collaborative working partners are addressed in EJNI projects through our use of accessible language and the early identification of themes which draw together commonalities raised by participants. This is essential when projects deal with contentious issues, especially those which may have political ramifications in Northern Ireland. **Duplication of efforts** in an already busy and underfunded environmental sector are avoided by EJNI through careful scoping and mapping studies at the outset of each core activity or collaborative project. These efforts have typically led to new cooperative relationships with organisations or individuals engaged in complementary work. **Legal interventions** may have knock-on effects on the development of the wider network, EJNI undertakes a thorough risk assessment before engaging in any formal interventions, which are also always based on peer-reviewed, evidence-based research. **Plagiarism/passing off of our work** is an additional risk. EJNI operates an open access approach to the dissemination of our work to encourage its widespread use and impact. This leaves us vulnerable to plagiarism. EJNI incorporates clear messaging into all of our outputs to protect our intellectual property.

### **Plans for future periods**

The two intersecting areas of activity which EJNI is engaged in relate to core operations and collaborative projects. (i) Core Operations are undertaken by the EJNI staff (all of whom are part-time) which comprise a Director (Dr Ciara Brennan), and Deputy Director (Caitlin McIlhennon), Research Assistant (Shea Anderson) and an IT Coordinator (Phillip Lock). (ii) Collaborative Projects are run by a semi-autonomous team of paid individuals (where required) and volunteers from the EJNI network and partner organisations, nested within the larger EJNI circles of accountability (the Steering Group and Board). Approval of projects is the responsibility of the Steering Group and the Director will provide oversight and coordination of the collaborative projects within EJNI's broader strategy. Some projects require external funding (e.g. to fund buy-out/secondment for project leads, research assistance, dissemination, project-specific events etc.) and securing this funding is the responsibility of the project team who will be supported by EJNI staff. Other projects do not require funding and are cooperative efforts between individuals working for a range of partner organisations on a project of common strategic interest. This model ensures buy in and/or in-kind support from a wide range of organisations at the cutting edge of environmental justice issues. The priorities for this year are to complete and develop the projects which have commenced and to acquire funding to support the development of those projects which are at an early stage of development or which we have not yet acquired funding and continued funding for Linking the Irish Environment. A further priority is to ensure funding is acquired for an administrative assistant given the rapid increase in organisational activities and income and the associated increased administrative burden associated with this growth.

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Structure, governance and management**

The Environmental Justice Network Ireland was launched in June 2019 to create a collaborative platform for partnership working between academics, lawyers and civil society. EJNI's core goal is to address the root causes of social and environmental justice deficits on the island of Ireland. EJNI is delivering this goal through an innovative, transdisciplinary model of collaboration which draws together diverse stakeholders and decision-makers who usually operate in almost completely separate spheres to enhance knowledge exchange and facilitate more effective and strategic research, advocacy and action. EJNI now has an extensive network from across the island of Ireland and beyond who work together to deliver unique, cutting-edge collaborative environmental justice projects.

EJNI is an independent, non-profit network, existing and acting in the public interest. The organisation currently has a Board of Trustees which provides oversight and makes core decisions. Co-ordination of its projects is led by a management team comprising a Director and Deputy Director, advised by a Steering Group, made up of voluntary representatives from academia, civil society and legal sectors drawn from its wider network of partners and collaborators. EJNI's primary activities centre on three key areas: (i) Research: the creation and dissemination of evidence-based, multi-media resources to help enhance knowledge about environmental and social justice issues which impact citizens on the island of Ireland and beyond; (ii) Advocacy: empowering and campaigning support activities relating to environmental injustices; (iii) Action: the provision of a unique platform for collaborative, strategic interventions to help address the root causes of environmental and social injustice

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms C Bailey (Appointed 10 January 2024)

Ms V Cirefice

Ms B McNeill

Mr S Wood

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### *Organisational structure*

EJNI is driven and overseen by a Board of Trustees and supported by a Steering Group that sits within a transdisciplinary, cooperative 'community of practice'. The aim is a highly structured system of distributed decision making, producing high quality outputs efficiently and democratically through a cooperative model based on (i) core operations and (ii) collaborative projects (as described below). The Board of Trustees is responsible for overall performance, governance and policy. It is currently comprised of 4 individuals. Trustees will be elected and appointed by the Interim Board and Company Secretary with consideration of advice from Steering Group members. The appointed board will be representative and reflect the ethos of the organisation. In December 2024, the board is comprised of: Simon Wood, Bróna McNeill, Clare Bailey and V'Cenza Cirefice. Dr Ciara Brennan (Director, EJNI) is company secretary. The Steering Group is comprised of members of the network and EJNI staff, with a maximum of 15 participants. It meets regularly and is representative of the diverse different types of stakeholders EJNI works with.

#### *Staff and Remuneration*

During 2024 EJNI's core activities continued to be funded by the Joseph Rowntree Charitable Trust (grant for core funding ran from Oct 2021- September 2023, and was renewed in June 2023 for a further 3 years) to support a small team of part-time staff to deliver its core operations and support and coordinate its collaborative projects (detailed below). EJNI staff and steering group members may hold multiple roles within the organisation (with the exception of board members, who cannot be salaried employees), e.g. staff members may also be involved in collaborative projects as consultants.

Director: Ciara Brennan

Deputy Director: Caitlin McIlhennon

Research Assistant: Shea Anderson

IT and web support: Phillip Lock

Remuneration for these staff members in their core roles was agreed by the board on the basis of academic paycales for lecturer and research assistant (in light of the qualifications and the previous roles of the staff members) and with consideration of NJC paycales. For project consultancy work, daily rates are negotiated with funders on a project-by-project basis.

#### *Relationships with related parties*

Bróna McNeill (Trustee and member of the steering group) is sister to Ciara Brennan (Director). Phillip Lock (IT and web support) is husband to Ciara Brennan.

The trustees' report was approved by the Board of Trustees.

Mr S Wood  
**Trustee**

8 May 2025

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

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I report to the trustees on my examination of the financial statements of Environmental Justice Network Ireland Ltd (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

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

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

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
- 4 That there is further information needed for a proper understanding of the accounts to be reached

I 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.

#### **Kearney & Co**

2nd Floor  
Donegall House  
98-102 Donegall Street  
Belfast  
BT1 2W

Dated: 8 May 2025

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Charitable activities	3	75,284	163,129	238,413	11,573	268,505	280,078
<b>Total income</b>		75,284	163,129	238,413	11,573	268,505	280,078
<b>Expenditure on:</b>							
Charitable activities	4	79,619	169,199	248,818	14,729	235,783	250,512
<b>Total expenditure</b>		79,619	169,199	248,818	14,729	235,783	250,512
<b>Net income/(expenditure)</b>		(4,335)	(6,070)	(10,405)	(3,156)	32,722	29,566
Transfers between funds		18,792	(18,792)	-	7,487	(7,487)	-
<b>Net movement in funds</b>	5	14,457	(24,862)	(10,405)	4,331	25,235	29,566
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		8,262	35,442	43,704	3,931	10,207	14,138
<b>Fund balances at 31 December 2024</b>		22,719	10,580	33,299	8,262	35,442	43,704

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		617		1,509
<b>Current assets</b>					
Debtors	10	40,273		14,131	
Cash at bank and in hand		74,759		65,552	
		115,032		79,683	
<b>Creditors: amounts falling due within one year</b>	11	(82,350)		(37,488)	
<b>Net current assets</b>			32,682		42,195
<b>Total assets less current liabilities</b>			33,299		43,704
<b>Net assets excluding pension liability</b>			33,299		43,704
<b>The funds of the charity</b>					
Restricted income funds	14	10,580		35,442	
Unrestricted funds		22,719		8,262	
		33,299		43,704	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 8 May 2025

Mr S Wood  
Trustee

Company registration number NI675600 (Northern Ireland)

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	18		9,207		46,702
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(1,852)	
<b>Net cash used in investing activities</b>			-		(1,852)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			9,207		44,850
Cash and cash equivalents at beginning of year			65,552		20,702
<b>Cash and cash equivalents at end of year</b>			74,759		65,552

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# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### 1 Accounting policies

#### Charity information

Environmental Justice Network Ireland Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, Community House, Citylink Business Park, 6A Albert Street, Belfast, BT12 4HQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33.33%
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
JRCT	69,044	-	69,044	-	64,797	64,797
ECF	-	143,760	143,760	-	193,708	193,708
NIHRC	-	19,369	19,369	-	10,000	10,000
FRANET	4,067	-	4,067	-	-	-
Community Law	-	-	-	4,260	-	4,260
Linking The Environment	894	-	894	7,313	-	7,313
Other	1,279	-	1,279	-	-	-
	<u>75,284</u>	<u>163,129</u>	<u>238,413</u>	<u>11,573</u>	<u>268,505</u>	<u>280,078</u>

### 4 Expenditure on charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
<b>Direct costs</b>		
Staff costs	173,144	161,968
Depreciation and impairment	892	892
Consultancy Fees	44,811	58,229
Travelling	3,447	1,922
Hotels	7,234	4,292
Filming & Other Media	1,420	1,705
Conferences & Educational Events	3,014	1,962
Currency Changes	70	58
Professional Fees	-	2,748
Subsistence	1,285	1,119
Accountancy	6,910	7,857
Printing & Stationery	-	415
Rent	4,086	3,960
Computer & Software	716	1,546
Insurance	1,300	1,108
Other charitable expenditure	489	731
	<u>248,818</u>	<u>250,512</u>
<b>Analysis by fund</b>		
Unrestricted funds	79,619	14,729
Restricted funds	169,199	235,783
	<u>248,818</u>	<u>250,512</u>

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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<b>5</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	892	892
		<u>          </u>	<u>          </u>

#### **6 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### **7 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	4	6
	<u>          </u>	<u>          </u>

#### **Employment costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	154,563	147,910
Social security costs	11,276	9,619
Other pension costs	7,305	4,439
	<u>          </u>	<u>          </u>
	173,144	161,968
	<u>          </u>	<u>          </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£60,000 to £69,999	-	1
£80,000 to £89,999	1	-
	<u>          </u>	<u>          </u>

#### **Remuneration of key management personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £128,527 (2023: £89,084).

#### **8 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 9 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2024	2,676
At 31 December 2024	<u>2,676</u>
<b>Depreciation and impairment</b>	
At 1 January 2024	1,167
Depreciation charged in the year	892
At 31 December 2024	<u>2,059</u>
<b>Carrying amount</b>	
At 31 December 2024	<u>617</u>
At 31 December 2023	<u>1,509</u>

#### 10 Debtors

	2024 £	2023 £
<b>Amounts falling due after more than one year:</b>	<b>2024 £</b>	<b>2023 £</b>
Prepayments and accrued income	40,273	14,131
	<u>40,273</u>	<u>14,131</u>

#### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	5,216	3,735
Government grants	60,490	-
Accruals and deferred income	16,644	33,753
	<u>82,350</u>	<u>37,488</u>

#### 12 Government grants

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	60,490	-
	<u>60,490</u>	<u>-</u>
Movements in the year:		

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 12 Government grants (Continued)

Deferred income at 1 January 2024	-	-
Resources deferred in the year	60,490	-
	<u>60,490</u>	<u>-</u>
Deferred income at 31 December 2024	60,490	-
	<u><u>60,490</u></u>	<u><u>-</u></u>

#### 13 Retirement benefit schemes

	2024	2023
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	7,305	4,439
	<u>7,305</u>	<u>4,439</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
ECF	35,442	143,760	(152,994)	(17,428)	8,780
NIHRC	-	19,369	(16,205)	(1,364)	1,800
	<u>35,442</u>	<u>163,129</u>	<u>(169,199)</u>	<u>(18,792)</u>	<u>10,580</u>
	<u><u>35,442</u></u>	<u><u>163,129</u></u>	<u><u>(169,199)</u></u>	<u><u>(18,792)</u></u>	<u><u>10,580</u></u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
JRCT	128	64,797	(73,474)	8,549	-
ECF	10,079	193,708	(153,309)	(15,036)	35,442
NIHRC	-	10,000	(9,000)	(1,000)	-
	<u>10,207</u>	<u>268,505</u>	<u>(235,783)</u>	<u>(7,487)</u>	<u>35,442</u>
	<u><u>10,207</u></u>	<u><u>268,505</u></u>	<u><u>(235,783)</u></u>	<u><u>(7,487)</u></u>	<u><u>35,442</u></u>

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	8,262	75,284	(79,619)	18,792	22,719
	<u>8,262</u>	<u>75,284</u>	<u>(79,619)</u>	<u>18,792</u>	<u>22,719</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General funds	3,931	11,573	(14,729)	7,487	8,262
	<u>3,931</u>	<u>11,573</u>	<u>(14,729)</u>	<u>7,487</u>	<u>8,262</u>

#### 16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Tangible assets	617	-	617
Current assets/(liabilities)	22,102	10,580	32,682
	<u>22,719</u>	<u>10,580</u>	<u>33,299</u>
	<u>22,719</u>	<u>10,580</u>	<u>33,299</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Tangible assets	1,509	-	1,509
Current assets/(liabilities)	6,753	35,442	42,195
	<u>8,262</u>	<u>35,442</u>	<u>43,704</u>
	<u>8,262</u>	<u>35,442</u>	<u>43,704</u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

# ENVIRONMENTAL JUSTICE NETWORK IRELAND LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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<b>18 Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	(10,405)	29,566
Adjustments for:		
Depreciation and impairment of tangible fixed assets	892	892
Movements in working capital:		
(Increase) in debtors	(26,142)	(7,375)
(Decrease)/increase in creditors	(15,628)	23,619
Increase in deferred income	60,490	-
	<hr/>	<hr/>
<b>Cash generated from operations</b>	<b>9,207</b>	<b>46,702</b>
	<hr/> <hr/>	<hr/> <hr/>

### **19 Analysis of changes in net funds**

The charity had no material debt during the year.

**Environmental Justice Network Ireland**

Northern Ireland - Charity number 108291

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# Accounts

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Charitable activities	5	11,573	268,505	280,078	221,458
<b>Total income</b>		<u>11,573</u>	<u>268,505</u>	<u>280,078</u>	<u>221,458</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	14,729	235,783	250,512	209,399
<b>Total expenditure</b>		<u>14,729</u>	<u>235,783</u>	<u>250,512</u>	<u>209,399</u>
<b>Net income</b>		<u>(3,156)</u>	<u>32,722</u>	<u>29,566</u>	<u>12,059</u>
Transfers between funds		7,487	(7,487)	–	–
<b>Net movement in funds</b>		<u>4,331</u>	<u>25,235</u>	<u>29,566</u>	<u>12,059</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>3,931</u>	<u>10,207</u>	<u>14,138</u>	<u>4,958</u>
<b>Total funds carried forward</b>		<u>8,262</u>	<u>35,442</u>	<u>43,704</u>	<u>17,017</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	13	1,509	549
<b>Current assets</b>			
Debtors	14	14,131	6,756
Cash at bank and in hand		65,552	20,702
		<u>79,683</u>	<u>27,458</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>37,488</u>	<u>13,869</u>
<b>Net current assets</b>		<u>42,195</u>	<u>13,589</u>
<b>Total assets less current liabilities</b>		<u>43,704</u>	<u>14,138</u>
<b>Net assets</b>		<u>43,704</u>	<u>14,138</u>
<b>Funds of the charity</b>			
Restricted funds		35,442	10,207
Unrestricted funds		8,262	3,931
<b>Total charity funds</b>	17	<u>43,704</u>	<u>14,138</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 2 September 2024, and are signed on behalf of the board by:



Mr S Wood  
Trustee

The notes on pages 15 to 24 form part of these financial statements.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Ormeau Baths, Ormeau Avenue, Belfast, BT2 8HS, Northern Ireland.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Environmental Justice Network Ireland Ltd is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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##### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Joseph Rowntree Charitable Trust	–	64,797	64,797
Community Law	4,260	–	4,260
ECF	–	193,708	193,708
River Walk	–	–	–
Linking the environment	7,313	–	7,313
NIHRC	–	10,000	10,000
	<u>11,573</u>	<u>268,505</u>	<u>280,078</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Joseph Rowntree Charitable Trust	–	73,323	73,323
Community Law	4,932	–	4,932
ECF	–	120,811	120,811
River Walk	–	8,200	8,200
Linking the environment	14,192	–	14,192
NIHRC	–	–	–
	<u>19,124</u>	<u>202,334</u>	<u>221,458</u>

##### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Environmental Justice	(708)	223,543	222,835
Support costs	15,437	12,240	27,677
	<u>14,729</u>	<u>235,783</u>	<u>250,512</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Environmental Justice	18,946	162,229	181,175
Support costs	–	28,224	28,224
	<u>18,946</u>	<u>190,453</u>	<u>209,399</u>

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Environmental Justice	222,835	17,013	239,848	199,752
Governance costs	—	10,664	10,664	9,647
	<u>222,835</u>	<u>27,677</u>	<u>250,512</u>	<u>209,399</u>

#### 8. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Staff costs	13,363	13,363	13,481
Communications and IT	1,546	1,546	1,144
General office	2,104	2,104	3,952
Governance costs	10,664	10,664	9,647
	<u>27,677</u>	<u>27,677</u>	<u>28,224</u>

#### 9. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>892</u>	<u>275</u>

#### 10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,900</u>	<u>2,100</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	147,910	127,421
Social security costs	9,619	7,269
Employer contributions to pension plans	4,439	5,923
	<u>161,968</u>	<u>140,613</u>

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 11. Staff costs *(continued)*

The average head count of employees during the year was 6 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	<b>No.</b>	No.
Number of staff	6	4

The number of employees whose remuneration for the year fell within the following bands, were:

	<b>2023</b>	2022
	<b>No.</b>	No.
£60,000 to £69,999	1	1

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £89,084 (2022:£89,870).

#### 12. Trustee remuneration and expenses

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2022: £nil).

Charity trustees were reimbursed for travel expenses during the year to the value of £42 (2022: £nil). Charity trustees received payment of £855 for professional or other services supplied to the charity. (2022: £nil).

#### 13. Tangible fixed assets

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2023	824
Additions	1,852
<b>At 31 December 2023</b>	<b>2,676</b>
<b>Depreciation</b>	
At 1 January 2023	275
Charge for the year	892
<b>At 31 December 2023</b>	<b>1,167</b>
<b>Carrying amount</b>	
<b>At 31 December 2023</b>	<b>1,509</b>
At 31 December 2022	549

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	–	99
Other debtors	14,131	6,657
	<u>14,131</u>	<u>6,756</u>

#### 15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	–	761
Accruals and deferred income	33,753	5,297
Social security and other taxes	3,735	6,659
Other creditors	–	1,152
	<u>37,488</u>	<u>13,869</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,439 (2022: £5,923).

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 23	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	<u>3,931</u>	<u>11,573</u>	<u>(14,729)</u>	<u>7,487</u>	<u>8,262</u>

  

	At 1 January 20 22	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	<u>2,929</u>	<u>19,124</u>	<u>(18,946)</u>	<u>824</u>	<u>3,931</u>

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Joseph Rowntree Charitable Trust	128	64,797	(73,474)	8,549	–
European Climate Foundation	10,079	193,708	(153,309)	(15,036)	35,442
Riverwalk	–	–	–	–	–
NIHRC	–	10,000	(9,000)	(1,000)	–
	<u>10,207</u>	<u>268,505</u>	<u>(235,783)</u>	<u>(7,487)</u>	<u>35,442</u>

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Joseph Rowntree Charitable Trust	2,029	73,323	(73,591)	(1,633)	128
European Climate Foundation	–	120,811	(107,853)	(2,879)	10,079
Riverwalk	–	8,200	(9,009)	809	–
NIHRC	–	–	–	–	–
	<u>2,029</u>	<u>202,334</u>	<u>(190,453)</u>	<u>(3,703)</u>	<u>10,207</u>

A transfer has taken place during the year which relates to funding received for general overheads with no restrictions attached.

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,509	–	1,509
Current assets	19,833	59,850	79,683
Creditors less than 1 year	(13,080)	(24,408)	(37,488)
<b>Net assets</b>	<u>8,262</u>	<u>35,442</u>	<u>43,704</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	549	–	549
Current assets	6,179	21,279	27,458
Creditors less than 1 year	(2,797)	(11,072)	(13,869)
<b>Net assets</b>	<u>3,931</u>	<u>10,207</u>	<u>14,138</u>

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 19. Related parties

The Director of Environmental Justice Network Ireland Ltd is a relation to a Trustee and is also an employee of the Charity.

An employee of Environmental Justice Network Ireland Ltd is the spouse of the Director.

#### 20. Contingent Liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

#### 21. Corporation taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

**Environmental Justice Network Ireland**

Northern Ireland - Charity number 108291

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# Annual report

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COMPANY REGISTRATION NUMBER: NI675600  
CHARITY REGISTRATION NUMBER: NIC108291

**Environmental Justice Network Ireland Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2023**

# Environmental Justice Network Ireland Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>11</b>
Statement of financial activities (including income and expenditure account)	<b>13</b>
Statement of financial position	<b>14</b>
Notes to the financial statements	<b>15</b>

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 December 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

#### Reference and administrative details

**Registered charity name** Environmental Justice Network Ireland Ltd

**Charity registration number** NIC108291

**Company registration number** NI675600

**Principal office and registered office** Ormeau Baths  
Ormeau Avenue  
Belfast  
BT2 8HS  
Northern Ireland

#### The trustees

Ms V Cirefice  
Mr R Blackwood (Resigned 23 February 2023)  
Dr P Doran (Resigned 1 November 2023)  
Ms B McNeill  
Mr S Wood  
Mrs C Bailey (Appointed 10 January 2024)

**Company secretary** Dr Ciara Brennan

**Independent examiner** Finegan Gibson Ltd

# **Environmental Justice Network Ireland Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 December 2023**

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##### **Structure, governance and management**

The Environmental Justice Network Ireland was launched in June 2019 to create a collaborative platform for partnership working between academics, representatives of civil society and environmental NGOs. EJNI's core goal is to address the root causes of social and environmental justice deficits on the island of Ireland. EJNI is delivering this goal through an innovative, transdisciplinary model of collaboration which draws together diverse stakeholders and decision-makers who usually operate in almost completely separate spheres to enhance knowledge exchange and facilitate more effective and strategic research, advocacy and action. EJNI now has an extensive network of members drawn from academia, lawyers, NGOs and community activists from across the island of Ireland and beyond who work together to deliver unique, cutting-edge collaborative environmental justice projects.

EJNI is an independent, non-profit network, existing and acting in the public interest. The organisation currently has a Board of Trustees which provides oversight and makes core decisions. Co-ordination of its projects is led by the Director and Steering Group, which is comprised of voluntary representatives from academia, the NGO and legal sectors and grassroots community activism drawn from its wider network. Its primary activities centre on three key areas: (i) Research: the creation and dissemination of evidence-based, multi-media resources to help enhance knowledge about environmental and social justice issues which impact citizens on the island of Ireland and beyond; (ii) Advocacy: empowering and campaigning support activities relating to environmental injustices; (iii) Action: the provision of a unique platform for collaborative online and in-person activism and action designed to enhance cooperation between diverse stakeholders and across borders.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2023

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##### Structure, governance and management *(continued)*

###### ***Trustees and decision-making***

EJNI is driven and overseen by a Board of Trustees and supported by a Steering Group that sits within a transdisciplinary, cooperative 'community of practice'. The aim is a highly structured system of distributed decision making, producing high quality outputs efficiently and democratically through a cooperative model based on (i) core operations and (ii) collaborative projects (as described below). The Board of Trustees is responsible for overall performance, governance and policy. It is currently comprised of 4 individuals. Trustees will be elected and appointed by the Interim Board and Company Secretary with consideration of advice from Steering Group members. The appointed board will be representative and reflect the ethos of the organisation. In December 2023, the board is comprised of: Simon Wood, Bróna McNeill, Clare Bailey and V'Cenza Cirefice. Dr Ciara Brennan (Director, EJNI) is company secretary. The Steering Group is comprised of members of the network and EJNI staff, with a maximum of 15 participants. It meets regularly and is representative of the diverse different types of stakeholders EJNI works with.

###### ***Staff and Remuneration***

During 2023 EJNI's core activities continued to be funded by the Joseph Rowntree Charitable Trust (grant for core funding ran from Oct 2021- September 2023, and was renewed in June 2023 for a further 3 years) to support a small team of part-time staff to deliver its core operations and support and coordinate its collaborative projects (detailed below). EJNI staff and steering group members may hold multiple roles within the organisation (with the exception of board members, who cannot be salaried employees), e.g. staff members may also be involved in collaborative projects as consultants.

Director: Ciara Brennan

Research Officer: Caitlin McIlhennon

Research Assistant: Shea Anderson

IT and web support: Phillip Lock and John Burns

Remuneration for these staff members in their core roles was agreed by the board on the basis of academic payscales for lecturer and research assistant (in light of the qualifications and the previous roles of the staff members) and with consideration of NJC payscales. For project consultancy work, daily rates are negotiated with funders on a project-by-project basis.

###### ***Relationships with related parties***

Bróna McNeill (Trustee and member of the steering group) is sister to Ciara Brennan (Director). Phillip Lock (IT and web support) is husband to Ciara Brennan.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

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#### Objectives and activities

EJNI'S growing network of academics, lawyers, NGOs and grassroots community activists in Northern Ireland and across the island of Ireland are working together with partners across the EU to respond to environmental and social injustice. EJNI defines 'environmental justice' as the prevention of unfairly distributed environmental harms and the establishment of procedures to ensure that concerned citizens and public interest groups can access the justice system at reasonable cost; be provided with a fair platform for the treatment of environmental issues; and obtain adequate and effective remedies for breaches of environmental law.

- EJNI will contribute to the ongoing transformation of the Northern Ireland conflict through:
  - empowering citizens to address root causes of environmental injustice - namely the de-prioritization of environmental protection and social justice during the conflict
  - contributing to peace-building efforts by providing a platform for collaboration between diverse stakeholders but also between groups and individuals from all communities in Northern Ireland
  - promoting cross-border cooperation on the island of Ireland through the development of cooperative solutions to shared environmental challenges
- EJNI's core mission and operations are underpinned by the principles and values of participation, human rights and equality. Public participation is one of the central tenets of the UNECE Convention on Access to Environmental Justice. The right to a healthy environment is increasingly recognised as the basis for a wide range of legal interventions centred on environmental justice claims. Finally, equality, diversity & inclusivity considerations have informed the development of the organisation since its establishment.
- EJNI's activities are designed to encourage the development of a non-sectarian political culture which is inclusive, transparent, responsive and accountable. It will do this through supporting and equipping communities with the knowledge they need to create a vibrant, pluralist and activist civil society, responsive to the needs of the most vulnerable and able to hold the government to account for environmental and connected social justice failures

EJNI's work will help provide a platform for voices from community activist groups which have been marginalised groups in the context of public policy-making in relation to the environment and social justice in Northern Ireland. Through joint-working between communities, NGOs, lawyers and academics to produce evidence-based resources, events and advocacy activities, EJNI will help cultivate the independence of the community and voluntary sectors. EJNI's work has already, and will continue to develop projects that promote increased participation of women in processes which will help influence political decision-making and also greater inclusivity in political decision-making and policy work.

EJNI's work will fulfil three central charitable purposes:

(i) to promote, for the benefit of the public, access to environmental justice by supporting communities, individuals and organisations that are engaged in challenging environmental injustice on the island of Ireland and providing a platform for collaboration between these groups; (ii) to promote, for the benefit of the public, the advancement of education about environmental justice concerns on the island of Ireland and how these relate to global environmental, economic and societal debates; and (iii) to carry out or assist in the carrying out of research into environmental justice and to publish or otherwise disseminate the results of such research on the island of Ireland and across the world for the benefit of the public.

EJNI will achieve its goal of enhancing environmental justice on the island of Ireland through

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2023

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addressing the root causes of environmental injustice through three central areas of activity:

- Research: the creation and dissemination of evidence-based, multi-media resources to help enhance knowledge about environmental and social justice issues which impact citizens on the island of Ireland and beyond.
- Advocacy: empowering and campaigning support activities relating to environmental injustices.
- Action: the provision of a unique platform for collaborative online and in-person activism and action designed to enhance cooperation between diverse stakeholders and across borders.

In terms of timescale, EJNI has a range of short-, medium- and long-term goals. In the short term, the goal of the organisation is to continue to develop its network, profile, administrative and working practices and acquire additional core funding to support a growing team of staff in line with the scale of our operations - which have increased again during 2023. In the medium term, EJNI will focus on the development of its 4 core projects: Rights and Nature; Access to Justice; Climate Governance and Linking the Irish Environment. In the long term, EJNI will continue to develop new project streams within a broader strategy for addressed environmental and the connected social injustice on the island of Ireland. This strategy will be developed in partnership with EJNI's network of partners from the island of Ireland but also in consultation with other environmental justice networks and bodies from other jurisdictions (in particular from post-conflict societies).

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2023

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##### Objectives and activities *(continued)*

##### **Risks**

- The return to physical events in the post-pandemic environmental justice arena has been slow. Our response to this has been to blend in-person events with the production of a range of online alternatives which have been highly successful, including hybrid meetings, a series of collaborative film projects, webinars, interactive briefing papers and online dialogues and the development of a social media and communications strategy which is focused on digital activities and advocacy events. We have minimised costs of operating a physical office by taking up a resident desk in a co-working space - so we do not have wastage or unnecessary overheads associated with a full private office. In addition, our working patterns are flexible to ensure equality of opportunity and participation for parents and those with caring responsibilities.
- Unprecedented levels of political uncertainty in Northern Ireland and the controversial nature of some of the issues which will be raised during projects (e.g. the extent & nature of cross-border collaboration on the environment) can render building trust between stakeholders & ensuring active participation difficult. We have employed mechanisms used to build trust in collaborative projects, such as building on existing relationships, use of intermediaries & guarantors & building trust through the project itself to offset this risk. Stakeholders are always consulted about anonymity & confidentiality requirements at the outset of each EJNI project and where relevant a full ethical approval process is completed via the academic institutions associated with each project.
- Difficulties developing a common 'language' that cross-disciplinary groups & non-academic stakeholders can engage with and dealing with disagreements between collaborative working partners are addressed in EJNI projects through our use of accessible language and the early identification of themes which draw together commonalities raised by participants. This is essential when projects deal with contentious issues, especially those which may have political ramifications in Northern Ireland.
- Duplication of efforts in an already busy and underfunded environmental sector are avoided by EJNI through careful scoping and mapping studies at the outset of each core activity or collaborative project. These efforts have typically led to new cooperative relationships with organisations or individuals engaged in complementary work.
- Difficulty securing collaborative project funding has not to date been an issue, with all of our current collaborative projects (designed to address existing knowledge/support deficits) attracting funding or in-kind support (details on request).

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2023

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##### **Achievements and performance**

EJNI has had significant successes across all three of our central objectives:

- One of the central goals of EJNI's work is to enhance knowledge and raise awareness of environmental justice issues. To fulfil this goal and to document the work and impact of the organisation: (i) EJNI's accessible, certified green website acts as a repository for all of our collaborative work - all of which is open access; (ii) rigorous proofing of outputs for accessibility and readability occurs; (iii) dedicated project pages on our website (e.g. our Rights and Nature project page) include descriptions of the project and all outputs associated with it, instructions on how to get involved with advocacy and links to other resources; (iv) different multimedia formats are used to reflect project findings & to maximise interest and accessibility; and (v) novel techniques to communicate research findings are adopted (e.g. dance, poetry, music as well as legal, technical and political analysis, e.g. our film projects).
- Evaluation and peer-review is critical in collaborative, transdisciplinary work when stakeholders from very diverse backgrounds are working together on a project. EJNI has developed a systematic peer-review process whereby outputs for each project comply with production guidelines and pass through an independent review and quality assurance process. Each project is also screened for accessibility and equality issues at design stage, ensuring that we are constantly engaged in strengthening human rights and equality through how we do our work, and in turn supporting inclusive, non-sectarian and participatory politics in all of EJNI's activities.
- Dissemination of our work is delivered via (i) email updates about outputs to our extensive network of associates who in turn disseminate the work to their own networks); (ii) our online presence, e.g. our twitter accounts and website; and (iii) press releases to local and national media. The work of EJNI is making a difference to a number of beneficiary groups in Northern Ireland, the border counties and across the island of Ireland (the impact of our projects is also registering across the EU and our outputs are used by international audiences). Benefits have been generated for: (i) collaborating project partners through highlighting their work to a wider audience; (ii) environmental NGOs & activists (particularly small community groups) through networking/engagement/co-production opportunities and through our provision of advocacy tools; (iii) politicians & policy makers benefit from the production of evidence-based research (notably our impact on discussions around the NI Protocol through our 'Linking the Irish Environment' Report which was launched in June 2023; and (iv) local communities & the wider public - through education and raising awareness of environmental injustices, environmental and access to justice rights of communities and individuals, and by giving agency to environmental concerns, EJNI's work is helping shift perceptions of the consequences of weak environmental governance & the need for effective accountability mechanisms. This is demonstrated in the web metrics for both EJNI's website and the Manual of Environmental Justice (over 1300 page views per month as of February 2023). Important wider impacts include enhancing public support for higher environmental ambition (e.g. our Rights and Nature work is translating into successful council motions and proposals for legal reform and through the convening work of our Climate Governance Observatory) and building community cohesion through highlighting the work of community activists in protecting natural heritage, e.g. through our two movement-tracking Rights of Nature films which have been screened by communities across the island of Ireland.
- We have coordinated significant collaborative efforts with other network bodies both on the island of Ireland and with EU partners, (e.g. Northern Ireland Environment Link and Irish Environmental Network, EEB, CAN-E) - with our Linking the Irish Environment Report prompting co-signed letters to the UK and Irish Governments and directly informing the development of the first all-island environmental civic form. Our work is also having significant international impact, featuring in the UN's Aarhus Convention Compliance Committee's progress report on state aid.

All of these outputs and details of our events are hosted on our website, [www.ejni.net](http://www.ejni.net).

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2023

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##### **Achievements and performance** *(continued)*

**Advocacy:** we have engaged in wide-ranging, impactful and empowering support activities for campaigns relating to environmental justice - including the translation of research into accessible formats and new advocacy tools. Highlights include:

- Our 'Manual of Environmental Justice' - a major new web resource developed in partnership with Community Law and Mediation. We engaged in needs assessment research to identify gaps in the support and information currently available to communities facing environmental injustice on both sides of the border in Ireland to inform the design of the Manual website, addressing identified gaps through three key functionalities: (i) an expert directory - connecting environmental expertise to communities/ campaigners/organisations as a direct response to our research which indicated that 78% of participants believed a lack of accessibility to information and/or expertise was an obstacle to carrying out their work; (ii) an advocacy map - our analysis indicated fragmentation of resources and knowledge across the island of Ireland, and our map allows organisations and communities to connect and share knowledge on similar work/campaigns by pinning submissions to a virtual map where users can investigate further the work/projects being carried out by communities facing similar challenges; and (iii) a resource library - an extensive library of resources covering a broad range of environmental issues. In the three months since the website launched in November 2022, we have added over 100 subscribers to our quarterly newsletter and this number is growing as our directory, map and library expand.
- Our Environmental Justice Calendar promotes events (online, in-person and hybrid) as well as details of government consultations and opportunities for citizens to engage in public participation in environmental justice decision-making. We dedicate time to searching and adding new events and consultations to the calendar but have also created a function for communities and other organisations to add their own events - creating cross-pollination between academics, lawyers, and civil society. We have featured over 200 events or consultations since 2021.

**Action:** EJNI has developed into a unique convening platform for collaborative online and in-person activism and action designed to enhance cooperation between diverse stakeholders and across borders to deliver strategic, real-world impact.

- Launch of our 'Linking the Irish Environment' Report at our stakeholder networking event with NIEL and IEN in June 2023
- Launch of Strategic Climate Litigation Report
- Administration of a Rights of Nature monthly hub
- Convening of a monthly NECP working group
- Briefing to the Irish Consulate in Edinburgh on the LIE report findings
- Environmental Protestors and Riverwalk events in June 2023
- Briefing on Lough Neagh's future ownership, presentation to Belfast City Council in support of successful motion. Follow up activity and briefing councillors.

All of these outputs and details of our events are hosted on our website, [www.ejni.net](http://www.ejni.net).

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2023

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##### **Achievements and performance** *(continued)*

###### **Public Benefit**

Our main activities and who we try to help are described below. Our charitable activities involve supporting communities, individuals and organisations through undertaking and publishing accessible research in response to stakeholder needs, undertaking advocacy around key environmental justice issues and taking direct action in collaboration with partners through engaging in public consultation processes to help challenge environmental injustice on the island of Ireland. EJNI provides a platform for collaboration between diverse stakeholder groups to promote the advancement of education about environmental justice concerns on the island of Ireland and how these relate to global environmental, economic and societal debates through production of multimedia resources and convening of key events such as roundtables, workshops and conferences. EJNI also carries out high quality, peer-reviewed research into environmental justice and we disseminate the results of such research on the island of Ireland and across the world for the benefit of the public. All of these activities are undertaken to further our charitable purposes for the public benefit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

###### **Financial review**

EJNI continues to receive Core Funding from the Joseph Rowntree Charitable Trust with our latest grant of £207,000 running from October 2023 for three years. ECF continues to be our primary project funder and we have significantly expanded the scope of our ECF-funded projects in 2023, with a new project focusing on strategic litigation attracting significant interest from stakeholders north and south of the border. Our main project with ECF has been renewed for 2024/25. We were also commissioned by the Northern Ireland Human Rights Commission to undertake a project examining the impact of Brexit on environmental rights, and received a small top-up grant from Community Foundation Ireland to maintain our work on the Manual of Environmental Justice.

###### **Reserves policy and going concern**

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three months of core expenditure which would come to approximately £15,000.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £19,079 which is above target, the trustees believe that this represents an appropriate level of reserves.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

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#### Plans for future periods

The two intersecting areas of activity which EJNI is engaged in relate to core operations and collaborative projects. (i) Core Operations are undertaken by the EJNI staff (all of whom are part-time) which comprise a Director (Dr Ciara Brennan), a Research and Policy Coordinator (Caitlin McIlhennon), Research Assistant (Shea Anderson) and an IT Coordinator (Phillip Lock). (ii) Collaborative Projects are run by a semi-autonomous team of paid individuals (where required) and volunteers from the EJNI network and partner organisations, nested within the larger EJNI circles of accountability (the Steering Group and Board). Approval of projects is the responsibility of the Steering Group and the Director will provide oversight and coordination of the collaborative projects within EJNI's broader strategy. Some projects require external funding (e.g. to fund buy-out/secondment for project leads, research assistance, dissemination, project-specific events etc.) and securing this funding is the responsibility of the project team who will be supported by EJNI staff. Other projects do not require funding and are cooperative efforts between individuals working for a range of partner organisations on a project of common strategic interest. This model ensures buy in and/or in-kind support from a wide range of organisations at the cutting edge of environmental justice issues. The priorities for this year are to complete and develop the projects which have commenced and to acquire funding to support the development of those projects which are at an early stage of development or which we have not yet acquired funding for - notably the Rights of Nature project and continued funding for Linking the Irish Environment. A further priority is to ensure funding is acquired for an administrative assistant given the rapid increase in organisational activities and income and the associated increased administrative burden associated with this growth.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 2 September 2024 and signed on behalf of the board of trustees by:



Mr S Wood  
Trustee

**Environmental Justice Network Ireland**

Northern Ireland - Charity number 108291

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# Annual return

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# **Environmental Justice Network Ireland Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Environmental Justice Network Ireland Ltd**

**Year ended 31 December 2023**

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I report on the financial statements for the year ended 31 December 2023, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

#### **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 accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

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

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

# Environmental Justice Network Ireland Ltd

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Environmental Justice Network Ireland Ltd *(continued)*

Year ended 31 December 2023

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### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Finegan Gibson Ltd  
Independent Examiner

Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Environmental Justice Network Ireland**

Northern Ireland - Charity number 108291

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# Accounts

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Charitable activities	5	19,124	202,334	221,458	11,666
Other income	6	—	—	—	50
<b>Total income</b>		<u>19,124</u>	<u>202,334</u>	<u>221,458</u>	<u>11,716</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	18,946	190,453	209,399	9,637
<b>Total expenditure</b>		<u>18,946</u>	<u>190,453</u>	<u>209,399</u>	<u>9,637</u>
<b>Net income and net movement in funds</b>		<u>178</u>	<u>11,881</u>	<u>12,059</u>	<u>2,079</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>2,929</u>	<u>2,029</u>	<u>4,958</u>	<u>—</u>
<b>Total funds carried forward</b>		<u>3,107</u>	<u>13,910</u>	<u>17,017</u>	<u>2,079</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	14	549	–
<b>Current assets</b>			
Debtors	15	6,756	–
Cash at bank and in hand		20,702	4,550
		<u>27,458</u>	<u>4,550</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>13,869</u>	<u>2,471</u>
<b>Net current assets</b>		<u>13,589</u>	<u>2,079</u>
<b>Total assets less current liabilities</b>		<u>14,138</u>	<u>2,079</u>
<b>Net assets</b>		<u>14,138</u>	<u>2,079</u>
<b>Funds of the charity</b>			
Restricted funds		10,207	2,029
Unrestricted funds		<u>3,931</u>	<u>50</u>
<b>Total charity funds</b>	18	<u>14,138</u>	<u>2,079</u>

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 June 2023, and are signed on behalf of the board by:



Mr S Wood  
Trustee

The notes on pages 14 to 23 form part of these financial statements.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Ormeau Baths, Ormeau Avenue, Belfast, BT2 8HS, Northern Ireland.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

---

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Environmental Justice Network Ireland Ltd is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Joseph Rowntree Charitable Trust	–	73,323	73,323
Community Law	4,932	–	4,932
ECF	–	120,811	120,811
River Walk	–	8,200	8,200
Linking the environment	14,192	–	14,192
	<u>19,124</u>	<u>202,334</u>	<u>221,458</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Joseph Rowntree Charitable Trust	–	11,666	11,666
Community Law	–	–	–
ECF	–	–	–
River Walk	–	–	–
Linking the environment	–	–	–
	<u>–</u>	<u>11,666</u>	<u>11,666</u>

#### 6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	–	–	50	50
	<u>–</u>	<u>–</u>	<u>50</u>	<u>50</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Environmental Justice	18,946	162,229	181,175
Support costs	–	28,224	28,224
	<u>18,946</u>	<u>190,453</u>	<u>209,399</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Environmental Justice	–	7,989	7,989
Support costs	–	1,648	1,648
	<u>–</u>	<u>9,637</u>	<u>9,637</u>

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Environmental Justice	181,175	18,577	199,752	7,989
Governance costs	—	9,647	9,647	1,648
	<u>181,175</u>	<u>28,224</u>	<u>209,399</u>	<u>9,637</u>

#### 9. Analysis of support costs

	Analysis of support costs Environmenta l Justice	Total 2022	Total 2021
	£	£	£
Staff costs	13,481	13,481	—
Communications and IT	1,144	1,144	—
General office	3,952	3,952	—
Governance costs	9,647	9,647	1,648
	<u>28,224</u>	<u>28,224</u>	<u>1,648</u>

#### 10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>275</u>	<u>—</u>

#### 11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,100</u>	<u>600</u>

#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	127,421	7,433
Social security costs	7,269	—
Employer contributions to pension plans	5,923	300
	<u>140,613</u>	<u>7,733</u>

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 12. Staff costs *(continued)*

The average head count of employees during the year was 4 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b> <b>No.</b>	2021 No.
Number of staff	4	3

The number of employees whose remuneration for the year fell within the following bands, were:

	<b>2022</b> <b>No.</b>	2021 No.
£60,000 to £69,999	1	–

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £89,870 (2021:£–).

#### 13. Trustee remuneration and expenses

No trustee received reimbursement for expenses during the year

#### 14. Tangible fixed assets

	<b>Equipment</b> <b>£</b>
<b>Cost</b>	
At 1 January 2022	–
Additions	824
<b>At 31 December 2022</b>	<b>824</b>
<b>Depreciation</b>	
At 1 January 2022	–
Charge for the year	275
<b>At 31 December 2022</b>	<b>275</b>
<b>Carrying amount</b>	
<b>At 31 December 2022</b>	<b>549</b>
At 31 December 2021	–

#### 15. Debtors

	<b>2022</b> <b>£</b>	2021 £
Prepayments and accrued income	99	–
Other debtors	6,657	–
	<b>6,756</b>	<b>–</b>

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 16. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	£	£
Trade creditors	761	450
Accruals and deferred income	5,297	720
Social security and other taxes	6,659	1,001
Other creditors	1,152	300
	<u>13,869</u>	<u>2,471</u>

#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,923 (2021: £300).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 22	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	<u>2,929</u>	<u>19,124</u>	<u>(18,946)</u>	<u>824</u>	<u>3,931</u>

  

	At 1 January 20 21	Income £	Expenditure £	Transfers £	At 31 December 2021 £
General funds	<u>—</u>	<u>50</u>	<u>—</u>	<u>—</u>	<u>50</u>

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 January 20 22 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Joseph Rowntree Charitable Trust	2,029	73,323	(73,591)	(1,633)	128
European Climate Foundation	–	120,811	(107,853)	(2,879)	10,079
Riverwalk	–	8,200	(9,009)	809	–
	<u>2,029</u>	<u>202,334</u>	<u>(190,453)</u>	<u>(3,703)</u>	<u>10,207</u>

  

	At 1 January 20 21 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Joseph Rowntree Charitable Trust	–	11,666	(9,637)	–	2,029
European Climate Foundation	–	–	–	–	–
Riverwalk	–	–	–	–	–
	<u>–</u>	<u>11,666</u>	<u>(9,637)</u>	<u>–</u>	<u>2,029</u>

A transfer has taken place during the year which relates to fixed assets. EJNI used funding to purchase assets which have been transferred to Unrestricted Funds as EJNI fully own the assets, no restrictions have been placed on these assets.

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	549	–	549
Current assets	6,179	21,279	27,458
Creditors less than 1 year	(2,797)	(11,072)	(13,869)
<b>Net assets</b>	<u>3,931</u>	<u>10,207</u>	<u>14,138</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–	–
Current assets	50	4,500	4,550
Creditors less than 1 year	–	(2,471)	(2,471)
<b>Net assets</b>	<u>50</u>	<u>2,029</u>	<u>2,079</u>

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

---

#### 20. Related parties

The Director of Environmental Justice Network Ireland Ltd is a relation to a Trustee and is also an employee of the Charity.

An employee of Environmental Justice Network Ireland Ltd is the spouse of the Director.

**Environmental Justice Network Ireland**

Northern Ireland - Charity number 108291

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# Annual report

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COMPANY REGISTRATION NUMBER: NI675600  
CHARITY REGISTRATION NUMBER: NIC108291

**Environmental Justice Network Ireland Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2022**

# Environmental Justice Network Ireland Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>10</b>
Statement of financial activities (including income and expenditure account)	<b>12</b>
Statement of financial position	<b>13</b>
Notes to the financial statements	<b>14</b>

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 December 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

#### Reference and administrative details

**Registered charity name** Environmental Justice Network Ireland Ltd

**Charity registration number** NIC108291

**Company registration number** NI675600

**Principal office and registered office** Ormeau Baths  
Ormeau Avenue  
Belfast  
BT2 8HS  
Northern Ireland

#### The trustees

Ms V Cirefice (Appointed 23 February 2023)

Mr R Blackwood (Resigned 23 February 2023)

Dr P Doran

Ms B McNeill

Mr J Orr

Mr S Wood

(Resigned 1 February 2022)

(Appointed 10 February 2022)

**Company secretary** Dr Ciara Brennan

**Independent examiner** Finegan Gibson Ltd

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

---

#### Structure, governance and management

The Environmental Justice Network Ireland Ltd ("EJNI") was launched in June 2019 to create a collaborative platform for partnership working between academics, representatives of civil society and environmental NGOs. EJNI's core goal is to address the root causes of social and environmental justice deficits on the island of Ireland. EJNI is delivering this goal through an innovative, transdisciplinary model of collaboration which draws together diverse stakeholders and decision-makers who usually operate in almost completely separate spheres to enhance knowledge exchange and facilitate more effective and strategic research, advocacy and action. EJNI now has an extensive network of members drawn from academia, lawyers, NGOs and community activists from across the island of Ireland and beyond who work together to deliver unique, cutting edge collaborative environmental justice projects.

EJNI is an independent, non-profit network, existing and acting in the public interest. The organisation currently has a Board of Trustees which provides oversight and makes core decisions. Co-ordination of its projects is led by an acting Director and Steering Group, which is comprised of voluntary representatives from academia, the NGO and legal sectors and grassroots community activism drawn from its wider network. Its primary activities centre on three key areas: (i) Research: the creation and dissemination of evidence-based, multi-media resources to help enhance knowledge about environmental and social justice issues which impact citizens on the island of Ireland and beyond; (ii) Advocacy: empowering and campaigning support activities relating to environmental injustices; (iii) Action: the provision of a unique platform for collaborative online and in-person activism and action designed to enhance cooperation between diverse stakeholders and across borders.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

---

#### Structure, governance and management *(continued)*

##### *Trustees and decision-making*

EJNI is driven and overseen by a Board of Trustees and supported by a Steering Group that sits within a transdisciplinary, cooperative 'community of practice'. The aim is a highly structured system of distributed decision making, producing high quality outputs efficiently and democratically through a cooperative model based on (i) core operations and (ii) collaborative projects (as described below). The Board of Trustees is responsible for overall performance, governance and policy. It is comprised of 4 individuals and vacancies on the Board will be advertised via the EJNI website. Trustees will be elected and appointed by the Interim Board and Company Secretary with consideration of advice from Steering Group members. The appointed board will be representative and reflect the ethos of the organisation. In December 2022, the board is comprised of: Dean Blackwood (The Gathering, a representative community activist group), Simon Wood (Film-maker), Dr Peter Doran (QUB) and Bróna McNeill (QUB). Dr Ciara Brennan (Director, EJNI) is company secretary. The Steering Group is comprised of members of the network and EJNI staff, with a maximum of 15 participants. It meets regularly and is representative of the diverse different types of stakeholders EJNI works with.

##### *Staff and Remuneration*

During 2022 EJNI's core activities continue to be funded by the Joseph Rowntree Charitable Trust (grant for core funding runs from Oct 2021- September 2023) to support a small team of part-time staff to deliver its core operations and support and coordinate its collaborative projects (detailed below). EJNI staff and steering group members may hold multiple roles within the organisation (with the exception of board members who cannot be paid employees), e.g. staff members may also be involved in collaborative projects as consultants. Director: Ciara Brennan Research Officer: Caitlin McIlhennon

IT and web support: Phillip Lock and John Burns

Remuneration for these staff members in their core roles was agreed by the board on the basis of academic payscales for lecturer and research assistant (in light of the qualifications and the previous roles of the staff members) and with consideration of NJC payscales. For project consultancy work, daily rates are negotiated with funders on a project-by-project basis.

##### *Relationships with related parties*

Bróna McNeill (Trustee and member of the steering group) is sister to Ciara Brennan (Director). Phillip Lock (IT and web support) is husband to Ciara Brennan.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

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#### Objectives and activities

EJNI'S growing network of academics, lawyers, NGOs and grassroots community activists in Northern Ireland and across the island of Ireland are working together with partners across the EU to respond to environmental and social injustice. EJNI defines 'environmental justice' as the prevention of unfairly distributed environmental harms and the establishment of procedures to ensure that concerned citizens and public interest groups can access the justice system at reasonable cost; be provided with a fair platform for the treatment of environmental issues; and obtain adequate and effective remedies for breaches of environmental law.

- EJNI will contribute to the ongoing transformation of the Northern Ireland conflict through:
  - empowering citizens to address root causes of environmental injustice - namely the de-prioritization of environmental protection and social justice during the conflict
  - contributing to peace-building efforts by providing a platform for collaboration between diverse stakeholders but also between groups and individuals from all communities in Northern Ireland
  - promoting cross-border cooperation on the island of Ireland through the development of cooperative solutions to shared environmental challenges
- EJNI's core mission and operations are underpinned by the principles and values of participation, human rights and equality. Public participation is one of the central tenets of the UNECE Convention on Access to Environmental Justice. The right to a healthy environment is increasingly recognised as the basis for a wide range of legal interventions centred on environmental justice claims. Finally, equality, diversity & inclusivity considerations have informed the development of the organisation since its establishment.
- EJNI's activities are designed to encourage the development of a non-sectarian political culture which is inclusive, transparent, responsive and accountable. It will do this through supporting and equipping communities with the knowledge they need to create a vibrant, pluralist and activist civil society, responsive to the needs of the most vulnerable and able to hold the government to account for environmental and connected social justice failures.

EJNI's work will help provide a platform for voices from community activist groups which have been marginalised groups in the context of public policy-making in relation to the environment and social justice in Northern Ireland. Through joint-working between communities, NGOs, lawyers and academics to produce evidence-based resources, events and advocacy activities, EJNI will help cultivate the independence of the community and voluntary sectors. EJNI's work has already, and will continue to develop projects that promote increased participation of women in processes which will help influence political decision-making and also greater inclusivity in political decision-making and policy work.

EJNI's work will fulfil three central charitable purposes:

(i) to promote, for the benefit of the public, access to environmental justice by supporting communities, individuals and organisations that are engaged in challenging environmental injustice on the island of Ireland and providing a platform for collaboration between these groups; (ii) to promote, for the benefit of the public, the advancement of education about environmental justice concerns on the island of Ireland and how these relate to global environmental, economic and societal debates; and (iii) to carry out or assist in the carrying out of research into environmental justice and to publish or otherwise disseminate the results of such research on the island of Ireland and across the world for the benefit of the public.

EJNI will achieve its goal of enhancing environmental justice on the island of Ireland through addressing the root causes of environmental injustice through three central areas of activity:

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

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- Research: the creation and dissemination of evidence-based, multi-media resources to help enhance knowledge about environmental and social justice issues which impact citizens on the island of Ireland and beyond
- Advocacy: empowering and campaigning support activities relating to environmental injustices
- Action: the provision of a unique platform for collaborative online and in-person activism and action designed to enhance cooperation between diverse stakeholders and across borders.

In terms of timescale, EJNI has a range of short-, medium- and long-term goals. In the short term, the goal of the organisation is to continue to develop its network, profile, administrative and working practices and acquire additional core funding to support a growing team of staff in line with the scale of our operations - which have increased significantly during 2022. In the medium term, EJNI will focus on the development of its 4 core projects: Rights of Nature; Access to Justice; Climate Governance and Linking the Irish Environment. In the long term, EJNI will continue to develop new project streams within a broader strategy for addressed environmental and the connected social injustice on the island of Ireland. This strategy will be developed in partnership with EJNI's network of partners from the island of Ireland but also in consultation with other environmental justice networks and bodies from other jurisdictions (in particular from post-conflict societies)

#### **Risks**

- Unprecedented levels of political uncertainty in the UK & the ROI & the controversial nature of some of the issues which will be raised during projects (e.g. the extent & nature of cross-border collaboration on the environment) can render building trust between stakeholders & ensuring active participation difficult. Mechanisms that can be used to build trust in collaborative projects, such as building on existing relationships, use of intermediaries & guarantors & building trust through the project itself are employed to offset this risk. Stakeholders are always consulted about anonymity & confidentiality requirements at the outset of each EJNI project and where relevant a full ethical approval process will be completed via the academic institutions associated with each project.
- Difficulties developing a common 'language' that cross-disciplinary groups & non-academic stakeholders can engage with and dealing with disagreements between collaborative working partners are addressed in EJNI projects through the early identification of themes which draw together commonalities raised by participants.
- Duplication of efforts in an already busy and underfunded environmental sector are avoided by EJNI during careful scoping and mapping studies at the outset of each core activity or collaborative project. These efforts have typically led to new cooperative relationships with organisations or individuals engaged in complementary work.
- Difficulty securing collaborative project funding has not to date been an issue, with all of our current collaborative projects (designed to address existing knowledge/support deficits) attracting funding or in-kind support where we have applied for funding.

#### **Achievements and performance**

In 2022, EJNI has continued to develop its governance and administrative processes, as well as securing funding from the European Climate Foundation for projects in 2022/23 totalling £212,525, additional funding of €5000 from the Community Foundation Ireland/Community Foundation Northern Ireland for further development of our Manual of Environmental Justice, and additional funding of £7493.75 for our Linking the Irish Environment project.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

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##### **Achievements and performance** *(continued)*

EJNI has had significant successes across all three of our central objectives:

**Research:** Our responsive research outputs are created to academic, peer-reviewed standards with the core goal of driving forward positive change. Our research has thus contributed to knowledge, stimulated new and emerging conversations around environmental and social justice and connected local and grassroots concerns to national and international developments. EJNI's extensive collection of collaborative, open access publications is available on our website. Highlights include:

- **Linking the Irish Environment**, details available [here](#). The aim of this project is to examine how to enable the environment sector (community campaigns and NGOs) across the island of Ireland to cooperate and engage on an all-island and cross-border basis to deal with shared environmental challenges, risks, and opportunities. The final report is scheduled to be published at a high-profile launch event co-hosted with the Irish Environmental Network and the Northern Ireland Environment Link (the two umbrella bodies for environmental NGOs on the island of Ireland) in Belfast in May 2023 to coincide with the 25th Anniversary of the 1998 Good Friday Agreement. This project has been particularly successful because it has enhanced knowledge and understanding of the environmental civil society landscape on the island, the extent of existing cross-border and peacebuilding cooperation but also where gaps, challenges and opportunities for new initiatives exist. It has also helped us expand our profile and establish an important convening role for EJNI.
- **Rights of Nature in Ireland: Towards a living island of rights-bearing communities'** EJNI Submission to the Citizens' Assembly on Biodiversity Loss, September 2022, available [here](#). EJNI submitted a collaborative proposal from stakeholders in Northern Ireland and the Republic of Ireland (including QUB, FOE, TUS and others) in recognition of the shared challenge to protect nature and the need for cross-border cooperation and new legal innovations. In November 2022, the Citizens Assembly voted overwhelmingly (83%) to support the proposal and included it in the committee's recommendations to the government. The submission was a culmination of a series of EJNI research outputs and convening activities relating to rights of nature, including our two films which have gained widespread, international recognition and examine the rights of nature movement from different perspectives, including cross community and emerging rights-based perspectives in Northern Ireland.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

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##### **Achievements and performance** *(continued)*

**Advocacy:** we have engaged in wide-ranging, impactful and empowering support activities for campaigns relating to environmental justice - including the translation of research into accessible formats and new advocacy tools. Highlights include:

- Our 'Manual of Environmental Justice' - a major new web resource developed in partnership with Community Law and Mediation. We engaged in needs assessment research to identify gaps in the support and information currently available to communities facing environmental injustice on both sides of the border in Ireland to inform the design of the Manual website, addressing identified gaps through three key functionalities: (i) an expert directory - connecting environmental expertise to communities/ campaigners/organisations as a direct response to our research which indicated that 78% of participants believed a lack of accessibility to information and/or expertise was an obstacle to carrying out their work; (ii) an advocacy map - our analysis indicated fragmentation of resources and knowledge across the island of Ireland, and our map allows organisations and communities to connect and share knowledge on similar work/campaigns by pinning submissions to a virtual map where users can investigate further the work/projects being carried out by communities facing similar challenges; and (iii) a resource library - an extensive library of resources covering a broad range of environmental issues. In the three months since the website launched in November 2022, we have added over 100 subscribers to our quarterly newsletter and this number is growing as our directory, map and library expand.
- Our Environmental Justice Calendar promotes events (online, in-person and hybrid) as well as details of government consultations and opportunities for citizens to engage in public participation in environmental justice decision-making. We dedicate time to searching and adding new events and consultations to the calendar but have also created a function for communities and other organisations to add their own events - creating cross-pollination between academics, lawyers, and civil society. We have featured over 200 events or consultations since 2021.

**Action:** EJNI has developed into a unique convening platform for collaborative online and in-person activism and action designed to enhance cooperation between diverse stakeholders and across borders to deliver strategic, real-world impact.

- We were invited to provide Oral and written evidence to the NI Agriculture, Environment and Rural Affairs Committee arguing for a robust and ambitious climate law in Northern Ireland - a collaborative effort between civil society, lawyers, academics and NGOs.
  - We have hosted online and in-person events focusing on convening key stakeholders around urgent and complex issues and developing strategic plans for overcoming environmental injustice, highlights include: 'Climate laws and the fight for 1.5 degrees'- in April 2022 we hosted 150 people at this online webinar co-organised with Climate Case Ireland and Friends of the Earth NI; 'Rights of Nature, Property and Ownership' - we hosted 120 community campaigners, journalists, NGOs and lawyers at this in-person event in Rostrevor, Co. Down in June 2022, co-organised with The Gathering and Friends of the Earth NI. EJNI convened a panel of experts and produced a bespoke set of accessible visual resources (we have also produced printed versions of these resources on request for community campaigners e.g. the Gathering). This event brought together people from across all communities in Northern Ireland and across the border for a day-long session of networking, planning, discussion and celebration of environmental justice activism; 'Rights of Nature: The Movement' - We hosted 55 local campaigners in Nov 2022 for the premiere of our 2nd rights of nature film which was followed by a panel discussion about what comes next for the grassroots environmental movement. Our open access Rights of Nature films have also been screened at community-led events (e.g. by Zero Waste North West, Newry Arts Festival).
  - EJNI has also been active in addressing the environmental justice deficits created by the collapse of the devolved government in Northern Ireland (see below in (3) for details).
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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

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#### **Achievements and performance** *(continued)*

All of these outputs and details of our events are hosted on our website, [www.ejni.net](http://www.ejni.net).

#### **Financial review**

EJNI continues to receive Core Funding from the Joseph Rowntree Charitable Trust for a total of 120,000, with the decision communicated in July 2021. The grant is front-loaded in recognition of the need for 'set-up' funds, with £70,000 awarded for Year 1 and £50,000 awarded for Year 2 of the grant period. We successfully applied for a top up grant of £7445 from JRCT in December 2022 and JRCT also awarded us an additional £10,883 to cover cost of living increases. ECF continues to be our primary project funder and we have significantly expanded the scope of our ECF-funded projects in 2022.

#### **Reserves policy and going concern**

The Trustees assess on an ongoing basis the financial requirements of the company to ensure sufficient funds to operate. Due to the fact that a significant amount of the company's funding is received periodically, the company maintains reserves to meet the ongoing cashflow of the company.

Due to the company being established in 2021 no reserves policy has been set, the Trustees will continue to monitor the finances and when they determine normal levels of activity a reserves policy will be built around this.

#### **Plans for future periods**

The two intersecting areas of activity which EJNI is engaged in relate to core operations and collaborative projects. (i) Core Operations are undertaken by the EJNI staff (all of whom are part-time) which comprise a Director (Dr Ciara Brennan), a Research and Policy Coordinator (Caitlin McIlhennon) and an IT Coordinator (Phillip Lock). (ii) Collaborative Projects are run by a semi-autonomous team of paid individuals (where required) and volunteers from the EJNI network and partner organisations, nested within the larger EJNI circles of accountability (the Steering Group and Board). Approval of projects is the responsibility of the Steering Group and the Director will provide oversight and coordination of the collaborative projects within EJNI's broader strategy. Some projects require external funding (e.g. to fund buy-out/secondment for project leads, research assistance, dissemination, project-specific events etc.) and securing this funding is the responsibility of the project team who will be supported by EJNI staff. Other projects do not require funding and are cooperative efforts between individuals working for a range of partner organisations on a project of common strategic interest. This model ensures buy in and/or in-kind support from a wide range of organisations at the cutting edge of environmental justice issues. The priorities for this year are to complete and develop the projects which have commenced and to acquire funding to support the development of those projects which are at an early stage of development or which we have not yet acquired funding for - notably the Rights of Nature project and continued funding for Linking the Irish Environment. A further priority is to ensure funding is acquired for an administrative assistant given the rapid increase in organisational activities and income and the associated increased administrative burden associated with this growth.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# Environmental Justice Network Ireland Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

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The trustees' annual report was approved on 23 June 2023 and signed on behalf of the board of trustees by:



Mr S Wood  
Trustee

**Environmental Justice Network Ireland**

Northern Ireland - Charity number 108291

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# Annual return

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# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Environmental Justice Network Ireland Ltd

Year ended 31 December 2022

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I report on the financial statements for the year ended 31 December 2022, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

#### 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 accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

#### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

# Environmental Justice Network Ireland Ltd

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Environmental Justice Network Ireland Ltd *(continued)*

Year ended 31 December 2022

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#### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Finegan Gibson Ltd  
Independent Examiner

Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

23<sup>rd</sup> June 2023