

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 Cirefice 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

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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**

		2024		2023	
	Notes	£	£	£	£
<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

### 5 Net movement in funds

2024	2023
£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	892	892
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### 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:

2024	2023
Number	Number
4	6

#### Employment costs

2024	2023
£	£

Wages and salaries	154,563	147,910
Social security costs	11,276	9,619
Other pension costs	7,305	4,439
	173,144	161,968

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

2024	2023	
Number	Number	
£60,000 to £69,999	-	1
£80,000 to £89,999	1	-

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

### 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

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

	2024 £	2023 £
	<b>Notes</b>	
Other taxation and social security	5,216	3,735
Government grants	12 60,490	-
Accruals and deferred income	16,644	33,753
	82,350	37,488

### 12 Government grants

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	60,490	-
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	<u>60,490</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>
<b>Previous year:</b>					
	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
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>

# 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>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<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>
	£	£	£	£	£
General funds	3,931	11,573	(14,729)	7,487	8,262
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </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>          </u>	<u>          </u>	<u>          </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>          </u>	<u>          </u>	<u>          </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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18	Cash generated from operations	2024 £	2023 £
	(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	-
	<b>Cash generated from operations</b>	<b>9,207</b>	<b>46,702</b>

### 19 Analysis of changes in net funds

The charity had no material debt during the year.