

Company Registration Number: NI038848  
HMRC Charity Registration Number: XR36767  
Charity Commission for NI Registration number: NIC102973



*(a private company limited by guarantee without a share capital, exempt from using limited)*

## Financial Statements

for the year ended 31st March 2021



**KEEP NORTHERN IRELAND BEAUTIFUL**

**Company Information**

**Director / Trustees**

Mrs Lesley Bourke  
Dr Linda Patricia Bradley..... appointed 15th April 2021  
Mr Richard Cherry..... resigned 16th August 2021  
Dr Susan Janet Christie OBE  
Mr Stephen John Finlay  
Ms Anna Manwah Lo MBE  
Mr Brian Desmond Monroe BSc(Hons), MAcct, FCA  
Dr Tim Walker

**Company Secretary**

Ian Humphreys

**Company Number**

NI038848

**Charity Registration Nos.**

NIC102973      *Charities Commission for Northern Ireland*  
XR36767      *HM Revenue & Customs*

**Registered Office**

Bridge House  
Paulett Avenue  
Belfast  
BT5 4HD

**Auditors**

Diamond & Skillen  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

**Business Address**

Bridge House  
Paulett Avenue  
Belfast  
BT5 4HD

**KEEP NORTHERN IRELAND BEAUTIFUL**

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## **Keep Northern Ireland Beautiful Director / Trustees' Report for the year ended 31st March 2021**

The Board of Directors/Trustees submits its report together with the audited financial statements for the year ended 31st March 2021.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Company is a private company limited by guarantee without a share capital, exempt from using limited, registration number NI038848, is a registered charity, number XR36767 and is also registered with the Charity Commission for Northern Ireland, number NIC102973.\* The names of the present Directors/Trustees, and any past Directors/Trustees who served during the year, are given on page 4, together with the names of the charity's external advisors.

*\* In light of the Court of Appeal ruling of February 2020 in the case of McKee & Others v Charity Commission for Northern Ireland, and the fact that Keep Northern Ireland Beautiful's initial registration was before May 2019, the registration of Keep Northern Ireland Beautiful with the Charity Commission for Northern Ireland is deemed void. The Charity Commission for Northern Ireland has advised all affected charities that there is no requirement to take any action at this time and it is implementing interim measures whilst a permanent solution is sought. The Department for Communities has given assurance to those charities that were unlawfully registered that they remain charities in law and need do nothing differently in the interim.*

*The NI Charities Commission has advised that "it is also important to be aware that the judgement does not prevent any organisation which is a charity in law from operating as a charity. Whether or not your organisation is a charity in law is determined by the wording of your governing document. Registration, which is required by the law, recognises that you are a charity, but does not make you a charity. This was done when the organisation was established with charitable purposes."*

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### ***Directors/Trustees***

The Board of Directors/Trustees is responsible for the overall governance of the Company. Directors/Trustees have the power at any time and from time to time to appoint any person to be a Director/Trustee and the total number of Directors/Trustees may not be less than three but there is no maximum. Any Director/Trustee appointed shall hold office for a term of four years (subject to meeting the requirements of Article 33) and shall then be eligible for re-appointment, also for a term of four years. The Board elects one of its number to act as Chairperson for the term at their first meeting following the Chairperson's appointment.

The Board meets at least four times each year where Directors/Trustees review strategy and operational performance and set annual operating plans and budgets. New Directors/Trustees meet with the Chief Executive who provides them with all the information they need on the work of the Company which is further enhanced at the meetings of the Board thereafter. Directors/Trustees are encouraged to attend appropriate external training events where these will help their role. The Board delegates the exercise of certain tasks in connection with the management and administration of the Company. This is controlled by requiring regular reporting back to the Board so that all decisions can be ratified in due course.

#### ***Statement of Directors/Trustees' Responsibilities and Corporate Governance***

The company is registered with the Charity Commission for Northern Ireland.

The Directors/Trustees are responsible for their annual report and for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the net movement in funds of the Company for that period. In preparing those financial statements, the Directors/Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; *and*
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors/Trustees are responsible for ensuring that the Company keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Company is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the Company, or for publication, is reliable; *and*
- The Company complies with relevant laws and regulations.

#### ***Statement of disclosure to our auditors***

In so far as the Directors/Trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; *and*
- the Directors/Trustees, having made enquiries of fellow directors/trustees and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director/Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### **Internal controls**

Internal controls over all forms of commitment and expenditure continue to be reviewed to ensure their effectiveness. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and quarterly by the Board. The systems of internal control are designed to provide reasonable but not absolute assurances against material misstatement or loss. They include:

- A Strategic Plan, Annual Business Plan and Annual Budget approved by the Board;
- Regular consideration by the Board of financial results, variances from budget, non-financial performance indicators and bench marking reviews;
- Delegation of day to day management authority and appropriate segregation of duties; and
- Identification and management of risks.

### **Risk Statement**

An internal risk assessment has been undertaken in order to identify the major risks to which the organisation is exposed. These have been identified as:

- Financial - the organisation's funding is uncertain and historic income streams may be at risk. To mitigate against this the Board has formulated a Reserves Policy (see Finance Review below);
- Operational - as an organiser of a wide variety of events and programmes, the organisation takes great care to ensure the safety of all participants and that the appropriate liability policies are in place;
- Operational – failure to meet targets and objectives specified by our Sponsors and funders.

The Board recognises its responsibility for the management of risk and has in place a Risk Strategy, which categorises risk in terms of severity, likelihood and consequence. The Strategy is reviewed annually and risk is monitored regularly.

### **Risk Management**

The organisation has in place a well-established system of internal controls that governs its operations. These controls have been designed to provide a reasonable assurance against risk and include:

- A Governance Framework;
- Financial Standing Orders and Regulations;
- A long term Strategic Plan, an Annual Business Plan and an Annual Budget for the year, all of which have been approved by the Board;
- Monthly review of financial results by the CEO including variance from budget and variance from cash flow and quarterly review by the Board of these financial performance indicators;
- In depth appraisal by the Finance Committee of financial performance, risks and growth objectives;
- Detailed objectives are set annually for all aspects of the organisation's activities. Progress against these objectives is monitored monthly by the CEO and quarterly by the Board against agreed targets and benchmarks;
- Risk assessments, carried out before all activities are undertaken, regularly checked by line managers;
- Scaled authority levels and appropriate segregation of duties;
- Continual identification and management of risk; and
- A new policy and procedure is in place to ensure we meet the requirements of the General Data Protection Regulations.

The Board has a rolling programme to review its Governance Documents and has set up an organisational risk register which allows identified risks to be rated according to the severity, likelihood and impact of the risk occurring.

### **OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY**

In accordance with the Articles of Association the objects for which the Charity is established are to protect, conserve and enhance the environment of town and country in Northern Ireland and elsewhere for the benefit of local people, communities, visitors and the public and in particular to educate and inform the public about the environment generally by promoting awareness of the ways in which the environment is at risk and the ways in which such risk can be minimised.

Our mission is: **to inspire and empower people to create more resilient and healthier communities**

Our strategic aim is to achieve this by facilitating action, informing and educating and influencing policy on climate breakdown, biodiversity loss and pollution and waste, through a combination of campaigns, programmes, surveys, research and a variety of projects, detailed below.

### **STATEMENT OF COMPLIANCE WITH THE DUTY TO HAVE REGARD TO THE CHARITY COMMISSION FOR NORTHERN IRELAND'S GUIDANCE ON PUBLIC BENEFIT**

In setting our objectives and planning our activities for the year the Directors/Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purpose and provide a benefit to the beneficiaries. No harm and no private benefit flowed from the purposes of the charity.

## ACHIEVEMENTS AND PERFORMANCE

Keep Northern Ireland Beautiful continues to monitor its Board membership to ensure that it is able to effectively deliver its mission. Keep Northern Ireland Beautiful works closely with central and local government on issues impacting on the quality of local neighbourhoods. Liaison with other organisations including An Taisce (in Ireland), Keep Britain Tidy, Keep Scotland Beautiful, Keep Wales Tidy and other global organisations, allows resources and best practice to be shared.

Many areas of work were seriously impacted by the pandemic particularly where work on sites or involving volunteers was concerned. However, the need to temporarily furlough some staff was brief and overall the organisation performed well, particularly given the difficult operating circumstances including the government mandated move to full-time home working.

### *Environmental Engagement*

- The annual BIG Spring Clean was seriously impacted by the pandemic in 2020 with volunteer numbers down by over 100,000.
- Keep Northern Ireland Beautiful delivered the seventh year of the civic pride campaign, Live Here Love Here, through a partnership involving organisations including central government, local government, businesses and other organisations. Live Here Love Here included above the line advertising, support for volunteer groups and a small grants programme;
- The Clean Coasts programme, running since 2008, ceased due to the withdrawal of funding by Coca Cola. It was replaced by a virtual Healthy Oceans Healthy Minds programme supported by the Ocean Conservancy;
- Work to reduce litter on our beaches continued to be funded through the Department for Agriculture, Environment and Rural Affairs. It included working with volunteers around our coastline and collecting data on litter types and frequency on 10 beaches including three beaches in close proximity to our fishing harbours;
- Notwithstanding the pandemic, supporting increasing levels of volunteering is building more sustainable and healthier communities through their positive hands-on actions. Beneficiaries enjoy cleaner environments where they live, learn and work.

### *Environmental Quality*

- The Northern Ireland Environmental Quality Forum (NIEQF), established by Keep Northern Ireland Beautiful, brings together Councils and other stakeholders to establish a joined up approach to address local environmental quality issues. The work of the NIEQF again centred on the Enforcement subgroup;
- Increasing levels of enforcement remains important to our work particularly whilst postcode continues to play a large part in the likelihood of incurring a fixed penalty notice;
- Our 2020/21 litter surveys, covering all eleven councils, showed levels of litter had increased with 18% of transects failing the standard, compared to 14% in 2019/20. The Local Environmental Audit and Management System (LEAMS) score showed a decrease from 68 to 65 meaning average cleanliness has slightly worsened. Presence of dog fouling also increased significantly, occurring on 13% of transects in 2020/21, up from just 6% of transects the previous year. Money spent on street cleansing rose slightly from £29m to £31m annually, although, given the significant drops from a high of £45m a few years ago, there remains uncertainty over the figures;
- The Live Here Love Here Green Business Awards are used to deliver the Translink SPIRIT programme;
- Eight beaches and six marinas were awarded the prestigious international Blue Flag in 2020, having met the strictest Bathing Water Directive quality standards, educational activities, cleanliness and provision of facilities;
- One beach was awarded the Green Coast Award that also demands the highest water quality and requires community involvement;
- Eleven beaches received Seaside Awards;
- The Green Key in Northern Ireland was retained by Lackan Cottage in 2019. Green Key is the largest hospitality sector environmental marque in the world. It is operated internationally by the Foundation for Environmental Education;
- Green Flags for public open spaces were awarded to 78 sites in 2020;
- All the awards ensure our beneficiaries experience high quality, cleaner and greener environments.

### *Environmental Education*

- Keep Northern Ireland Beautiful is Northern Ireland's Full Member of the Foundation for Environmental Education (FEE). The CEO of Keep Northern Ireland Beautiful was elected onto the Board of FEE in 2016;
- Numbers of Eco-Schools achieving the international standard (Green Flag) fell slightly in this year due to COVID but the result is extremely encouraging given how many applications were still received despite the obvious difficulties. At the end of 2020/21 311 schools held the Green Flag (27.4%), down from just over 28% in the previous year. Schools hold a Green Flag for two years before requiring reassessment;
- Queen's University Belfast remain signed up to participate in the international FEE EcoCampus programme;
- The Eco-Home programme remains unfunded;
- The FEE Young Reporters for the Environment programme ran for the ninth year.

## FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 8 is designed to reflect all incoming resources receivable and expenditure incurred during the year irrespective of when income is actually received and payments made. Total incoming resources for the year amounted to £1,380,415 (2020: £1,204,611). Total resources expended of £1,269,332 (2020: £1,165,828) resulted in a net surplus of resources for the year of £111,083 (2020: surplus of £38,783). There were no balances on restricted funds at the year-end (2020: total deficit £24,048). The balance on unrestricted funds at the year-end was £398,843 (2020: £311,808) which is free and represents the reserves available to the Director / Trustees to help fulfil current and future plans. Breakdowns of the amounts recorded for incoming resources and resources expended are given in notes 3 and 4 to the accounts.

## OUR SUPPORTERS

Keep Northern Ireland Beautiful acknowledges that without the strong ongoing commitment and support of many organisations it would not be possible to work effectively towards our vision. We want to thank the organisations that fund the charity including The Department for Agriculture, Environment and Rural Affairs, all eleven Councils, The National Lottery, Cookstown Textile Recyclers, the Global Action Programme, The MARS Wrigley Company Foundation, Northern Ireland Housing Executive, Phoenix Gas, Ocean Conservancy Translink, Trocaire and Ulster Garden Villages.

We particularly want to thank the many volunteers who freely give their time to help keep Northern Ireland beautiful.

## RESERVES POLICY

The Directors/Trustees believe that the Company should hold financial reserves because:

- It has no endowment funding and is currently dependent for income upon Government Grants from year to year which are subject to review;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; and
- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

The Directors/Trustees believe that the level of unrestricted reserves should be the equivalent of between three and preferably six months' operating costs calculated and reviewed annually. Reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

The level of total unrestricted reserves stands at £398,843. With operating costs (restricted and unrestricted funds) currently amounting to approximately £1,270,000 per year, this would mean a target reserve balance of between £317,500 and £635,000. Sufficient reserves exist, therefore, to meet the minimum requirements of the Reserves Policy.

Details of the Company's funds are shown in Note 12. An analysis of the Company's net assets between the funds is given in Note 13. The Directors/Trustees consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

## EMPLOYEES

The Company aims to be an organisation for which employees enjoy working and where they feel supported and developed. Employees are kept fully informed about its strategy and objectives, as well as day to day news and events. Regular information about the organisation is available through meetings and e-mails. All employees are encouraged to give their views and suggestions on performance and strategy. The Company supports equal opportunity. A working from home policy was introduced in 2017/18.

## FUTURE DEVELOPMENTS

The Company will continue to secure the necessary political support in the Local Council structures and in the Assembly to help deliver relevant aspects of the draft Programme for Government.

We are now focusing on business development to broaden the income available to the Company to deliver on its vision and mission. The vision and mission, and accompanying strategy to deliver on them, has been redrawn in light of the serious nature of the environmental crises faced by humanity including climate breakdown, the increasing rate of extinction events and environmental pollution.

The DAERA grant will be used particularly to increase our ability and activity to effect behaviour change and where necessary to support enforcement.

The development of on-line tools continues to be developed to meet local needs. We will continue to strengthen our digital and social presence.

Board membership is continuously under review to ensure the necessary range of skills is available to advise the Company.

The organisation is considering implementing a 4-day working week trial.

## MEMBERS OF THE BOARD OF DIRECTORS/TRUSTEES

The following held office during the year:

Susan Christie, Richard Cherry, Brian Monroe, Kerry Curran, Lesley Bourke, Anna Lo, Tim Walker and Stephen Finlay.

Mr Richard Cherry resigned on 15th April 2021.

The principal officers and professional advisors for 2020/2021 are:

<i>Chair</i>	<i>Vice Chair</i>	<i>Chief Executive</i>	<i>Finance Director</i>	<i>Company Secretary</i>
Susan Christie	Stephen Finlay	Ian Humphreys	Brian Monroe	Ian Humphreys

**Principal Bankers:**

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

**Statutory Auditors:**

Diamond & Skillen  
Chartered Accountants and Registered Auditor  
Sinclair House  
89/101 Royal Avenue  
Belfast  
BT1 1FE

By order of the Board Diamond & Skillen were appointed auditors to the company and are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

**Registered Office:**

Bridge House  
2 Paulett Avenue  
Belfast  
BT5 4HD



Ian Humphreys – Secretary

16th November 2021

**KEEP NORTHERN IRELAND BEAUTIFUL**  
**Independent Auditors' Report to the trustees of Keep Northern Ireland Beautiful**

**Opinion**

We have audited the financial statements of Keep Northern Ireland Beautiful (the "Charity") for the year ended 31st March 2021 which comprise of the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements numbered 1 to 19, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's trustees, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008 and the regulations made under that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2021 and of its income and expenditure for the year then ended; *and*
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; *and*
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; *or*
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

cont'd.../

**KEEP NORTHERN IRELAND BEAUTIFUL**  
**Independent Auditors' Report to the trustees of Keep Northern Ireland Beautiful (cont'd)**

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

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; *or*
- the financial statements are not in agreement with the accounting records and returns; *or*
- we have not obtained all the information and explanations necessary for the purposes of our audit; *or*
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

**Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

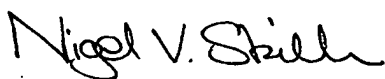
In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity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

**Our responsibilities for the audit of the financial statements**

The trustees have elected for the financial statements to be audited in accordance with the Charities Act (Northern Ireland) 2008 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under that Act.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**Nigel V. Skillen** (Senior Statutory Auditor)

*for and on behalf of*

**Diamond & Skillen, Chartered Accountants and Registered Auditor**

Sinclair House, 89/101 Royal Avenue,  
Belfast, BT1 1FE

16th November 2021

**KEEP NORTHERN IRELAND BEAUTIFUL**

**Statement of Financial Activities  
(incorporating Income and Expenditure Account) for the year ended 31st March 2021**

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
<b>Revenue</b>					
<i>from voluntary income:</i>					
• Donations and Grants	3.1	43,272	836,587	<b>879,859</b>	595,979
<i>from charitable activities:</i>					
• Business income and Sponsorship	3.2	57,077	750	<b>57,827</b>	118,352
<i>from other activities:</i>					
• Other income	3.3	109,552	332,697	<b>442,249</b>	489,934
<i>from investments</i>					
• Investment income	3.4	-	481	<b>481</b>	346
<b>Total revenue</b>		<b>209,901</b>	<b>1,170,515</b>	<b>1,380,416</b>	<b>1,204,611</b>
<b>Expenditure</b>					
<i>on raising funds</i>					
• Promotional costs	4.1	36	185,931	<b>185,967</b>	186,263
<i>on charitable activities</i>					
• Employee costs (incl. pension costs)	4.2	47,924	429,091	<b>477,015</b>	451,344
• Premises costs	4.2	1,566	9,381	<b>10,947</b>	26,366
• Travel and training costs	4.2	1,534	8,385	<b>9,919</b>	22,301
• General administration costs	4.2	3,993	42,918	<b>46,911</b>	53,741
• Programme costs	4.2	8,158	472,038	<b>480,196</b>	371,426
<i>on other items</i>					
• Legal and professional fees	4.3	2,042	12,213	<b>14,255</b>	18,976
• Other expenses	4.3	6,362	37,761	<b>44,123</b>	35,411
• Depreciation of assets	4.3	-	-	<b>0</b>	-
<b>Total expenditure</b>		<b>71,615</b>	<b>1,197,718</b>	<b>1,269,333</b>	<b>1,165,828</b>
<b>Net income/(expenditure) for the year</b>	5	<b>138,286</b>	<b>(27,203)</b>	<b>111,083</b>	<b>38,783</b>
<i>Transfers</i>					
• Gross transfers between funds	16	(51,251)	51,251	<b>0</b>	0
<b>Net movement in funds for the year</b>		<b>87,035</b>	<b>24,048</b>	<b>111,083</b>	<b>38,783</b>
<i>Reconciliation of funds</i>					
• Fund balances b/f at 1st April		311,808	(24,048)	<b>287,760</b>	248,977
• <b>Fund balances c/f at 31st March</b>		<b>398,843</b>	<b>0</b>	<b>398,843</b>	<b>287,760</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All revenue and expenditure derives from continuing activities.  
The notes on pages 11 to 19 form part of these financial statements.

# KEEP NORTHERN IRELAND BEAUTIFUL

## Statement of Financial Position (Balance Sheet) as at 31st March 2021

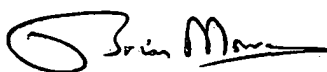
	Notes	2021 £	2020 £
<b>Non Current Assets</b>			
Plant, property and equipment	8	0	0
<b>Current Assets</b>			
• Receivables	9	513,280	502,607
• Cash at bank and in hand		536,804	250,125
		1,050,084	752,732
<b>Payables:</b> amounts falling due within one year	10	(651,241)	(464,972)
<b>Net current assets</b>		398,843	287,760
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		398,843	287,760
<b>Payables:</b> amounts falling due after more than one year		-	-
<b>Net assets</b>		398,843	287,760
<b>The funds of the charity</b>			
<i>Unrestricted income funds:</i>			
• General fund	12	398,843	311,808
<i>Restricted income funds:</i>			
• Central services DAERA Core	12	-	-
• Eco Schools	12	-	4,000
• Live Here Love Here	12	-	(28,048)
<b>Total funds</b>		398,843	287,760

The notes on pages 11 to 19 form part of these financial statements.

The financial statements on pages 8 to 19 were approved by the Board of Director/Trustees on 16th November 2021 and signed on their behalf by:



**Susan Christie**  
Director / Trustee



**Brian Monroe**  
Director / Trustee

**Statement of Cash Flows**  
**for the year ended 31st March 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities	14	<b>286,198</b>	6,328
Cash flows from investing activities	3.4	<b>481</b>	346
Capital expenditure		-	-
<b>Increase / (decrease) in cash and cash equivalents in the year</b>		<b>286,679</b>	6,674
<b>Reconciliation of net cash flow to movement in net funds</b>			
Increase / (decrease) in cash and cash equivalents in the year		<b>286,679</b>	6,674
Net funds at 1st April 2020		<b>250,125</b>	243,451
<b>Net funds at 31st March 2021</b>		<b>536,804</b>	250,125

The notes on pages 11 to 19 form part of these financial statements.

**KEEP NORTHERN IRELAND BEAUTIFUL**  
**Notes forming part of the Financial Statements for the year ended 31st March 2021**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1.1 Basis of preparation**

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1st January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Keep Northern Ireland Beautiful meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2 Reconciliation with previously Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

No restatements were required.

**1.3 Preparation of the accounts on a going concern basis**

The trustees are of the view that as the reserves of the charity are within the requirement of the charity's reserves policy, the immediate future of the charity for the next 12 to 18 months is secure and on that basis the charity is a going concern.

**1.5 Revenue**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- it is probable that the income will be received; *and*
- the amount can be measured reliably

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**Grants receivable**

Grants receivable which relate to the year are credited to income within the Statement of Financial Activities, with unspent balances being carried forward to subsequent years within the relevant fund.

Specific debts are recognised where approved grant expenditure exceeds grant income received to date.

Grant income relating to future periods is carried forward under creditors.

**1.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

**KEEP NORTHERN IRELAND BEAUTIFUL**  
**Notes forming part of the Financial Statements for the year ended 31st March 2021 (cont'd)**

**1. Accounting Policies (cont'd)**

**1.8 Expenditure and irrecoverable VAT**

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds comprises the costs of marketing and promoting the charity and its activities;
- Expenditure on charitable activities includes the direct costs allocated to the performance of activities undertaken to further the purposes of the charity and their associated support costs;
- Expenditure on other items represents those items not falling into any other heading.

Irrecoverable VAT is charged as an cost against "expenditure on other items"

**1.9 Allocation of costs to funds**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. In the year ended 31st March 2019, the allocation of general expenses (including irrecoverable VAT) to funds was as follows:

*Unrestricted funds:*

Services	15%
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*Restricted funds:*

DAERA Core	15%
Eco-Schools	25%
Live Here Love Here	25%
Cleaner Neighbourhoods	12%
Tackling Plastics	8%

**1.10 Non Current Assets**

Non Current assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

Fixtures & Fittings	-	Amounts over £3,000
Computers & Equipment	-	Amounts over £3,000

Depreciation is provided to write off the cost of fixed assets over their anticipated useful lives.

Depreciation is provided at the following rates:

Fixtures & Fittings	-	33.33% straight line
Computers & Equipment	-	50.00% straight line

**1.11 Receivables**

Trade and other receivables are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**1.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.13 Payables and provisions**

Payables and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.14 Pensions**

The amount charged to the Statement of Financial Activities represents the contributions payable by the charity during the year.

**1.15 Transition to FRS 102**

The transition date was 1st April 2015.

There was no requirement to restate any comparative balances in making the transition to FRS 102.

**KEEP NORTHERN IRELAND BEAUTIFUL**  
**Notes forming part of the Financial Statements for the year ended 31st March 2021 (cont'd)**

**2. Legal status of the charity**

The charity is a company limited by guarantee, registered in Northern Ireland no. NI038848. The members of the company are the directors named herein. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The company is registered with HM Revenue & Customs as a charity (ref: XR36767) and is also registered with the Charity Commission for Northern Ireland (ref: NIC102973).

**3 REVENUE**

**3.1 From voluntary income**

	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
• Donations received	125	1,780	1,905	3,206
• Grants received:				
<i>Core / LEQ Activities:</i>				
• DAERA - Core	-	23,609	23,609	24,491
• DAERA - EEI	-	55,000	55,000	47,000
• DAERA - Waste prevention project	-	-	0	522
• DAERA - IT Equipment during COVID	-	-	0	3,808
• DAERA - PPE	-	45,385	45,385	-
• Res Wind Farm Holdings	-	4,500	4,500	-
• ABC "Food for Thought"	-	22,562	22,562	-
<i>Eco Schools:</i>				
• DAERA - Eco Schools grant aid	-	85,000	85,000	95,923
• DAERA - Eco Schools grant aid (SUP)	-	-	0	1,860
• DAERA - TPNI	-	6,040	6,040	-
• DAERA - Climate	-	3,889	3,889	-
• FEE / Wrigley LLC	-	21,100	21,100	27,935
• FEE / Wrigley YRE	-	22,100	22,100	16,418
• Trócaire	-	-	0	5,150
• Danske Bank Biodiversity Garden	-	11,793	11,793	-
• HMRC CJRS Claims (restricted)	-	7,132	7,132	-
• Sundry	-	299	299	-
<i>Live Here Love Here:</i>				
• DAERA - Live Here Love Here Grant aid	-	87,500	87,500	137,882
• DAERA - Waste prevention project	-	-	0	29,224
• DAERA - SUP	-	-	0	534
• DAERA - PPE	-	4,615	4,615	-
• DAERA - LHLH Awards	-	2,865	2,865	-
• DAERA - AAS Kits	-	15,789	15,789	-
• DAERA - Interactive App development	-	10,153	10,153	-
• DAERA - 16k bins project	-	16,000	16,000	-
• HMRC CJRS Claims (restricted)	-	2,819	2,819	-
• Lottery Food for Thought	-	77,011	77,011	-
• Ocean Conservancy	-	7,029	7,029	-
<i>Cleaner Neighbourhoods:</i>				
• DAERA - Cleaner Neighbourhoods grant aid	-	61,386	61,386	142,084
• DAERA - Waste prevention project	-	-	0	249
• HMRC CJRS Claims (restricted)	-	2,410	2,410	-
• University College Dublin - EUSwim	43,147	-	43,147	-
<i>Waste and Pollution Solutions:</i>				
• DAERA - TPNI	-	132,710	132,710	59,693
• DAERA - Textiles	-	50,000	50,000	-
<i>Climate Action:</i>				
• DAERA - Climate	-	56,111	56,111	-
	43,272	836,587	879,859	595,979

# KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2021 (cont'd)

## 3.2 From charitable activities

	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
• NI Housing Executive	-	750	750	-
• Eco Schools - sponsorship	26,167	-	26,167	23,478
• Live Here Love Here - sponsorship	30,500	-	30,500	90,850
• Other	410	-	410	4,024
	57,077	750	57,827	118,352

## 3.3 From other activities

	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
• Eco Schools - Post Support	-	37,897	37,897	40,409
• Ulster Wildlife - Eco Club	-	1,800	1,800	-
• Campaigns - Live Here Love Here	-	293,000	293,000	328,000
• Cleaner Neighbourhoods - Borough Surveys	15,828	-	15,828	26,279
• Green Business Programme	20,650	-	20,650	19,790
• Beaches project awards	10,443	-	10,443	23,914
• Blue flag for boats	2,598	-	2,598	2,400
• Seaside Awards	13,381	-	13,381	-
• Green Coast Awards	132	-	132	-
• Green Flags for Parks	43,985	-	43,985	45,919
• Certification of Quality Officers	500	-	500	-
• Sundry income	2,035	-	2,035	3,223
	109,552	332,697	442,249	489,934

## 3.4 From investments

	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
• UK bank interest received	-	481	481	346
	0	481	481	346

## 4 EXPENDITURE

### 4.1 On raising funds

	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
• Fund-raising expenses	-	-	0	1,034
• Promotional advertising	-	185,327	185,327	175,884
• Promotional materials	36	604	640	8,449
• Promotional events	-	-	0	896
	36	185,931	185,967	186,263

# KEEP NORTHERN IRELAND BEAUTIFUL

## Notes forming part of the Financial Statements for the year ended 31st March 2021 (cont'd)

### 4.2 On charitable activities

	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
<b>on charitable activities:</b>				
<b>Employee costs:</b>				
• Wages and salaries	44,713	401,013	445,726	423,404
• Staff benefits	113	872	985	-
• Employer pension contributions	2,798	23,794	26,592	26,290
• Temporary staff	-	-	0	-
• Recruitment expenses	300	3,412	3,712	1,650
<b>Premises and insurance costs:</b>				
• Rent	1,082	6,128	7,210	14,315
• Cleaning and waste disposal	22	123	145	900
• Insurance	462	3,129	3,591	11,151
<b>Travel &amp; training costs:</b>				
• Staff travel - within NI	637	2,488	3,125	9,702
• Staff travel - outside NI	-	-	0	4,847
• Car hire	-	-	0	64
• Subsistence	6	62	68	1,395
• Staff training	658	4,664	5,322	3,035
• Staff welfare	233	1,172	1,405	3,258
<b>General administration costs:</b>				
• Printing, postage and stationery	176	1,880	2,056	3,869
• Telephone	464	2,701	3,165	3,553
• IT and website	3,218	36,715	39,933	45,726
• Miscellaneous	136	1,621	1,757	593
<b>Programme costs:</b>				
• Meeting expenses	-	171	171	105
• Project materials	1,153	4,926	6,079	36,841
• Levies	4,764	8,692	13,456	8,619
• Volunteer training (in Projects)	-	25	25	-
• Volunteer expenses	130	458	588	2,346
• Event costs	-	10,201	10,201	14,750
• Grants payable	-	212,182	212,182	231,853
• Project costs - IT	-	43,339	43,339	1,640
• Project costs - other	2,110	192,045	194,155	75,272
	63,175	961,813	1,024,988	925,178

### 4.3 On other items

	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
<b>on other items:</b>				
<b>Legal and professional fees:</b>				
• Audit fees	338	1,912	2,250	2,250
• Accountancy and payroll preparation fees	272	1,548	1,820	1,680
• Legal fees	-	-	0	132
• Other professional fees	1,432	8,754	10,186	14,914
<b>Other expenses:</b>				
• Bank charges	16	126	142	127
• Exchange losses	-	-	0	-
• Subscriptions	866	6,580	7,446	8,911
• Irrecoverable Value Added Tax	5,480	31,053	36,533	26,373
<b>Depreciation of assets:</b>				
• On Fixtures and fittings	-	-	0	-
	8,404	49,973	58,377	54,387

**KEEP NORTHERN IRELAND BEAUTIFUL**  
**Notes forming part of the Financial Statements for the year ended 31st March 2021 (cont'd)**

**5 Net incoming resources**

	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
<i>Net incoming resources are stated after charging:</i>				
Depreciation of non current assets	-	-	0	-
Diamond & Skillen - audit fees	338	1,912	2,250	2,250
Diamond & Skillen - other fees	272	1,548	1,820	1,680

**6 Employee costs**

**6.1 Salaries and pensions**

	Unrestricted Funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
Wages cost (excl Employer NIC)	42,273	380,948	423,221	392,499
Employer National Insurance Contributions	3,065	26,159	29,224	29,546
Staff benefits	113	872	985	1,359
Pension contributions	2,798	23,794	26,592	26,290
	48,249	431,773	480,022	449,694

*The average number of persons, including part-time staff, employed on UK contracts was 13 (2020: 13)*

*No trustee or director received any remuneration from the charity in the year (2020: none)*

*No employee was paid more than £60,000 in the year (2020: none)*

**6.2 Trustees' expenses**

Members of the Board of Directors (who are also the Trustees of the charity) receive no remuneration for their services. The Director / Trustees of the charity are eligible to receive reimbursement of out of pocket expenses incurred whilst representing the charity. The expenses borne by the charity in 2020/21, paid to the directors of the charity were £nil (2020: £nil).

In certain cases, the Director / Trustees are eligible to receive payment for services rendered to the charity. Where this situation occurs, full detail is given at note 17 on page 15.

**7 Pension costs**

The company operated defined contribution schemes in respect of its staff. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £26,592 (2020: £26,290)

**8 Non current assets**

	Fixtures & fittings £	Computers & Equipment £	Totals 2021 £	Totals 2020 £
<i>Cost:</i>				
At 1 April 2020	2,881	6,160	9,041	9,041
Additions	-	-	0	-
At 31 March 2021	2,881	6,160	9,041	9,041
<i>Accumulated depreciation:</i>				
At 1 April 2020	2,881	6,160	9,041	9,041
Charge for year	-	-	0	-
At 31 March 2021	2,881	6,160	9,041	9,041
<i>Net book value:</i>				
At 31st March 2021	0	0	0	0
At 31st March 2020	0	0	0	0

**KEEP NORTHERN IRELAND BEAUTIFUL**  
**Notes forming part of the Financial Statements for the year ended 31st March 2021 (cont'd)**

**9 Receivables**

	Totals 2021 £	Totals 2020 £
Debtors ledger control account	175,635	83,029
<i>Income due:</i>		
• DAERA Grant - Core	11,791	69,118
• DAERA Grant - Eco Schools	42,500	55,283
• DAERA Grant - Live Here Love Here	40,441	123,891
• DAERA Grant - Cleaner Neighbourhoods	30,693	154,281
• DAERA Grant - EEI	55,000	-
• DAERA Grant - AAS	15,789	-
• DAERA Grant - Interactive App	10,153	-
• DAERA Grant - 16k bins	16,000	-
• DAERA Grant - TPNi	61,963	-
• DAERA Grant - Textiles	50,000	-
<i>Prepayments and Other Debtors:</i>		
• Prepaid expenses	3,315	2,269
• HMRC - Value Added Tax refundable	-	14,736
	<b>513,280</b>	<b>502,607</b>

**10 Payables: amounts falling due within one year**

	Totals 2021 £	Totals 2020 £
Creditors ledger control account	231,926	175,983
<i>Income in advance:</i>		
• Cookstown Textile Recyclers	4,167	4,167
• Trócaire	3,689	3,000
• FEE / Wrigleys LLC	1,190	1,877
• FEE / Wrigleys YRE	10,054	10,047
• Eco Schools support	7,650	28,965
• Blue Flag / Seaside / Green Flag Awards	51,228	66,308
• Belfast City Council - Eco Schools	13,158	-
• Lisburn & Castlereagh City Council - Live Here Love Here	20,000	20,000
• RES Wind Farm Holdings Grant	5,500	-
• Action Renewables Climate Action	10,000	-
• Danske Bank Biodiversity Garden	6,088	-
• Danske Bank Outdoor topic sponsorship	8,333	-
• NI Housing Executive - energy topic sponsorship	13,250	-
• Borough Cleanliness surveys	18,400	-
<i>Accruals and Other Creditors:</i>		
• Accruals	239,358	135,050
• HMRC - PAYE due	-	7,460
• Pension contribution creditor	4,749	12,065
• HMRC - Value Added Tax due	2,451	-
• Other creditors	50	50
	<b>651,241</b>	<b>464,972</b>

**11 Financial Commitments**

At 31st March 2021 the company has a rolling 6 month agreement with Business in the Community for rent of the offices. The total liability under this agreement is therefore six months' rent (£11,000). There are no other annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2020: £nil). Keep Northern Ireland Beautiful has entered into a number of long term contracts for the supply of services all of which are cancellable.

**KEEP NORTHERN IRELAND BEAUTIFUL**  
**Notes forming part of the Financial Statements for the year ended 31st March 2021 (cont'd)**

**12 Analysis of charitable funds**

	At 1 Apr 2020 £	Income £	Expenditure £	Investment Gains £	Transfers £	At 31 Mar 2021 £
• General fund	311,808	209,901	(71,615)	-	(51,251)	398,843
<b>Total unrestricted</b>	<b>311,808</b>	<b>209,901</b>	<b>(71,615)</b>	<b>0</b>	<b>(51,251)</b>	<b>398,843</b>
• Central Services - DAERA Core	-	152,644	(132,025)	481	(21,100)	0
• Eco Schools	4,000	197,224	(203,347)	-	2,123	0
• Live Here Love Here	(28,048)	517,548	(524,000)	-	34,500	0
• Cleaner Neighbourhoods	-	63,796	(96,917)	-	33,121	0
• Waste & Pollution Solutions	-	182,710	(185,317)	-	2,607	0
• Climate Action	-	56,111	(56,111)	-	-	0
<b>Total restricted</b>	<b>(24,048)</b>	<b>1,170,033</b>	<b>(1,197,717)</b>	<b>481</b>	<b>51,251</b>	<b>0</b>
<b>Total funds</b>	<b>287,760</b>	<b>1,379,934</b>	<b>(1,269,332)</b>	<b>481</b>	<b>0</b>	<b>398,843</b>

**UNRESTRICTED FUNDS**

The general fund represents the free funds of the charity which are not designated for particular purposes. The constituent parts of the general fund are: ECO SCHOOLS BUSINESS, SERVICES and LIVE HERE LOVE HERE.

**RESTRICTED FUNDS**

- **Central Services - DAERA core** is the core activity of the charity which is financed by the Department of Agriculture, Environment and Rural Affairs (DAERA). Any deficit of income vs expenditure in this fund is met from the general fund
- **Eco-Schools** is an international programme of environmental and sustainable developmental education for schools. Keep Northern Ireland Beautiful administer this programme in Northern Ireland on behalf of the DAERA. The funding received from DAERA is restricted. Any other funding is not restricted. Any deficit of income vs expenditure in this fund is met from the general fund.
- **Live Here Love Here** is a campaign to encourage local communities, businesses and schools to take ownership of where they live. The campaign involves Keep Northern Ireland Beautiful in a partnership with DAERA, Tourism NI and 8 local councils. Any deficit of income vs expenditure in this fund is carried forward to be met from future income.
- **Cleaner Neighbourhoods** is driving changes in the consumption and littering of plastic packaging, particularly single use plastics through funding from DAERA. The four strands of this work have focused on local government, businesses, schools and individuals. Any deficit of income vs expenditure in this fund is met from the general fund.

Keep Northern Ireland Beautiful delivered against the three major environmental crises faced by humanity, each of which constitutes a theme within its strategic plan.

- For **Climate Action**, programmes to deliver Carbon Literacy for teachers, youth leaders and young people were initiated as well as work to prepare for COP26.
- **Biodiversity Recovery** was delivered through the Food for Thought programme, which rolled out under Live Here Love Here.
- **Waste & Pollution Solutions** were advocated to a wide range of audiences through campaigns focusing on plastics and textiles.

**13 Analysis of charity net assets between funds**

	Unrestricted funds £	Restricted funds £	Totals 2021 £	Totals 2020 £
Non Current assets	-	-	0	-
Current assets	715,754	334,330	1,050,084	752,732
Payables: amounts falling due within one year	(316,911)	(334,330)	(651,241)	(464,972)
Payables: amounts falling due after more than one year	-	-	0	-
<b>Net Assets</b>	<b>398,843</b>	<b>0</b>	<b>398,843</b>	<b>287,760</b>

**KEEP NORTHERN IRELAND BEAUTIFUL**  
**Notes forming part of the Financial Statements for the year ended 31st March 2021 (cont'd)**

**14 Reconciliation of net movement in funds to net cash flow from operating activities**

	2021	2020
	£	£
Net incoming resources before depreciation	111,083	38,783
Deduct investment income shown in investing activities (note 3.4)	(481)	(346)
(Increase) in debtors	(10,673)	(56,296)
Increase in creditors	186,269	24,187
<b>Net cash inflow / (outflow) from operating activities</b>	<b>286,198</b>	<b>6,328</b>

**15 Income and expenditure summary**

	2021	2020
	£	£
<b>Gross income</b>	<b>1,380,415</b>	<b>1,204,611</b>
<b>Resources expended</b>		
Direct charitable expenditure	1,024,988	925,178
Other costs	244,344	240,650
Depreciation	-	-
<b>Net incoming resources</b>	<b>111,083</b>	<b>38,783</b>
Transfer to provisions	-	-
<b>Surplus for the year</b>	<b>111,083</b>	<b>38,783</b>

*The above reflects the Income and Expenditure accounts as required by the Companies Act 2006 as opposed to that required under the Statement of Recommended Practice as detailed on page 8. Detailed analyses of the expenditure are provided in the Statement of Financial Activities and note 4.*

**16 Transfers between funds**

- i. The amount of £2,123 was transferred to the Eco Schools Fund from the General Fund representing the Charity's General Fund contribution to the Eco Schools fund in the year.
- ii. The amount of £34,500 was transferred to the Live Here Love Here Fund from the General Fund representing the Charity's General Fund contribution to the Live Here Love Here fund in the year.
- iii. The amount of £33,120 was transferred to the Cleaner Neighbourhoods Fund from the General Fund representing the Charity's General Fund contribution to the Cleaner Neighbourhoods fund in the year.
- iv. The amount of £2,607 was transferred to the Single Use Plastic Fund from the General Fund representing the Charity's General Fund contribution to the Single Use Plastic fund in the year.
- v. The amount of £21,100 was transferred to the General Fund from the Central Services - DAERA Core Fund representing the surplus of income above expenditure in that fund in this year

**17 Related Party Transactions**

- i. Tim Walker (trustee/director of Keep Northern Ireland Beautiful) is Acting Chief Executive of arc21 (umbrella waste management group in Northern Ireland representing 6 councils in the east of the Province) under secondment from Belfast City Council. During the year, Belfast City Council paid the amount of £66,000 + VAT (2020: £53,012 + VAT) to the charity in respect of the Live Here Love Here Programme, Green Flag Awards, Eco-Schools support, and the Cleaner Neighbourhoods programme. Belfast City Council received the amount of £66 (2020: £105) from the charity in respect of waste disposal services.
- ii. Ian Humphreys, Chief Executive of Keep Northern Ireland Beautiful was elected on to the Board of Foundation for Environmental Education (FEE) in 2016. During the year the FEE were invoiced US\$55,380 (2020: US\$54,300) which was recognised as £38,284 (2020: £38,915) sponsorship income to the Eco Schools project from the Wrigley Litter Less campaign. FEE were also invoiced £4,393 (2020: £5,347) for various items including reimbursement of expenses incurred by Keep Northern Ireland Beautiful. FEE received £644 (2020: £556) for Blue Flag levy, £5,278 (2020: £5,086) for Eco Schools levy, £370 (2020: £372) for Green Key Levy, £383 (2020: £369) for YRE levy and £4,547 (2020: £4,874) for FEE membership fees.

**18 Disclosure of relevant circumstances**

In common with many other charities of our size and nature we use our auditors to:

- i. prepare and submit returns to the tax authorities;
- ii. assist with the preparation of the financial statements; and
- iii. prepare and submit payroll calculations to HM Revenue & Customs.

**19 Events after the end of the Reporting Period**

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