

Charity number: 1133056

Company number: 06472901

(England and Wales)

Earthlinks Uk

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 January 2022

Contents Page
For the year ended 31 January 2022

	Page
Report of the Trustees	3-6
Independent Examiner's Report to the Trustees	7
Statement of Financial Activities	9
Statement of Financial Position	10
Notes to the Financial Statements	11-14

Trustees Annual Report

for the period 01.02.2021 to 31.01.2022

Reference and Administration Details

Earthlinks UK is a registered charity in England and Wales with charity number 1133056 and registered with Companies House with number 06472901.

The principal address is 1, New Houses, Cott Road, Dartington, TQ9 6HQ, Devon, UK

The Charity Trustees during the year to 31 January 2022 were:

Mr Martin Crawford
Mrs Anne Phillips
Mr Mark Burton

Structure, governance and management

Earthlinks UK is constituted as a company limited by guarantee, incorporated with Companies House on 15 January 2008 and registered as a charity with the Charities Commission of England and Wales.

New trustees are appointed by resolution of the existing trustee body.

Objectives and activities

Objects

Earthlinks objectives are:

- 1) Promoting for the benefit of the public, the conservation, protection and improvement of the physical and natural environment in any part of the world and the prudent use of resources;
- 2) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment and sustainable development;
- 3) The relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities in any part of the world by the promotion of sustainable means of achieving economic growth and regeneration;

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs".

Activities

Earthlinks UK is currently running the following projects:

- 1) **The Flow Partnership** is an overarching project, working to disseminate knowledge of natural catchment measures to communities to resolve floods and droughts. At present, the project has partners in India, Africa, Slovakia, France and the UK. In this year, The Flow Partnership completed a few projects and has initiated a few more as outlined below.
- 2) Publishing the Holistic Science Journal - *a unique and independent journal uncovering the living dynamic in the facts of science and associated courses.*
- 3) Additional outreach on the subject of water, especially the instigation of online community sharing of water practices in the **Water School Africa**.

Achievements and performance

1) The Flow Partnership:

EU Erasmus + (CCGW)

Commitment Group for Climate and Water - CGCW (formerly GEEC), a three year European Union Erasmus+ funded project, developing citizen and public expertise to restore water cycles and the climate. The project enabled participating citizens from France, Great Britain and Slovakia, to innovate together a common foundation of knowledge and good practices for a model of “water and the recovery of the climate in the twenty first century.” The project report was accepted and the project completed.

ARUP – WaterUp/Water School

Water-Up – Lead Partner: ARUP UK. Its critical task was building and filming two large-scale water retention structures in Karauli Rajasthan and disseminating the knowledge to communities in Colombia. The project was successfully trialled in Colombia and further construction in collaboration with Water Aid was initiated through ARUP

Water School Africa

In 2021 Water School Africa was launched initially as an online platform for sourcing and resourcing community methods of rainwater harvesting and soil recharge. The online forum has been hugely successful. On ground activities for community water harvesting structures in collaboration with identified strong local partner NGOs is being carried out.

ARUP – Planting Water

Planting Water is a new project being developed in collaboration with ARUP and Water School Africa to upscale the work started under the project WaterUp. Project is still in the concept development stage.

Organic india Foundation – Paani Shakti

The Flow Partnership’s collaboration with Community Catchment Restoration Foundation, India, the Organic India Foundation, and Parmarth Samaj Sevi Sansthan started the project **Paani Shakti**. Phase 1 of the project undertaking a detailed study of the Organic India farming villages in Bundelkhand with a view to constructing water bodies was completed. This has led to Phase 2 where construction of water bodies in each village can begin in order to make them water secure.

Leicester University (TIRTEDMG)

Thermal Infra Red Technologies for Environmental Decision Making in the Ganges –(TIRTEDMG) Lead Partner: Leicester University/UK. Satellite data from Leicester University, Ground sensor Data from IIT - Kanpur and to interpret and present and this in farmer friendly and useful formats by TFP to communities locally.

The last project payment was made in accepting the report. A follow-up project up building on the success of this project was not accepted, as the funding was impacted by Brexit limitations.

TBS – Recharging the Dang

A new project is being researched and sureyed with Chaman Singh of TBS India in the Dang region of Rajasthan . The project is called *Recharging the Dang*. Phase 1 in which the survey and study of the region to build 110 water bodies over 5 years is being initiated. Costing in the region of 1 million pounds (still to be raised.) Funding is being secured by various partners.

2) Holistic Science Journal (HSJ)

- a) *Next issue in in the research phase.*
- b) A one year online course **Goethe and the Language of Holistic Science** was launched in a collaboration of the Holistic Science Journal and Escola Schumacher Brasil. This first year, the course attracted 16 participants from Brazil, China, Scotland, Argentina and Holland .
- c) A number of weekly online courses were also held in collaboration with Escola Schumacher Brazil. One course was held on **Freedom** and two courses on **Light**. All courses were well attended with 25 participants from around Brazil.

3) Outreach, Presentations, New Ventures, Networking and Partnerships Building

- a) A number of high profile online presentations and keynotes were given during the year at the following Symposiums and Summits both nationally and Internationally:
 - Agroforestry Research Symposium
 - Bio Leadership Summit, UK
 - Cassandra Conference at the Eurecat/United Nations
 - Regenerative Confluence at Hawkwood College, Stroud
 - National Justice and Peace Network Conference, UK
 - Water Stories Conference – USA
 - Pathways to Regeneration Conference with Agraria Centre USA
- b) The Water School website was extended from its reporting of methods and monitoring of projects in India, Slovakia and UK by adding on the new community network across many countries of Africa. This

developed into a highly respected community of practitioners, to lay the ground for some actual project work being done in Africa under the title of *Water School Africa*. The project is developing and ongoing.

Financial Review

Bankers: Lloyds Bank, 31 Fore Street, Totnes, Devon, TQ9 5HH

Independent examiner/ accountant: Peter Ellington, Triple Bottom Line Accounting, Enterprise Centre, Room TEC 0.12, University of East Anglia

Monetary assets on 31-1-2021 stood at £48,618 (Compared to £57,254 at 31-1-2020)

Policy on reserves

The money in the bank is advance funding for work to be carried out in completion of the existing projects and putting in place new foundation for the coming years.

Additional money is required for day to day operating capital and unusual expenses – there is a continuous attempt to raise core funding for each year.

The reserves as of 31-1-2021 stood at £48,618

The policy on reserves is reviewed annually by the Trustees

Funds materially in deficit

There are no funds materially in deficit

Further Details

The pandemic was a serious challenge to The Flow Partnership, with much land based work postponed and world attention shifted from environmental concerns. This provided opportunity for focussing on projects to present key ideas such as the Water Bank and to assemble methods in the Water School. It also allowed communication and courses through online presentations in conferences and panel addresses. A number of new work was initiated world-wide, across South America, India and Africa.


The charity does not have an endowment fund.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Declaration

The trustees declare that they have approved the Trustees report above

Signed as a trustee on behalf of the charity's trustees

 _____	Martin Crawford <u>MARTIN CRAWFORD</u>	<u>27/5/22</u>
Signature	Print name	Date

Earthlinks Uk

Independent Examiners Report to the Trustees

For the year ended 31 January 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, with the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Peter Ellington FAIA
Triple Bottom Line Accounting Limited
The Enterprise Centre
University of East Anglia
Norwich
Norfolk
NR4 7TJ

9 August 2022

Earthlinks Uk
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 January 2022

		Unrestricted funds	Restricted funds	2022	2021 (reinstated)
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	2	120	-	120	3,879
Grant Income	3	7,434	-	7,434	-
Holistic Science Online Course		-	12,856	12,856	18,603
CGCW		20,586	-	20,586	7,500
STFC/GDRF/LEIC		5,061	-	5,061	5,061
Other trading activities		-	-	-	-
Talks		350	-	350	750
Teaching		1,780	-	1,780	-
Bank interest receivable		-	-	-	13
Total		35,331	12,856	48,187	35,806
Expenditure on:					
Charitable activities	4/5	(6,325)	(27,351)	(33,676)	(59,918)
Total		(6,325)	(27,351)	(33,676)	(59,918)
Transfers between funds					
		-	-	-	-
Net movement in funds		29,006	(14,495)	14,511	(24,112)
Reconciliation of funds					
Total funds brought forward		(74,605)	104,210	29,605	53,718
Prior Year Adjustment		38,290	(38,290)	-	(38,290)
Total funds carried forward		(7,309)	51,425	44,116	15,428

Statement of Financial Position

As at 31 January 2022

	Notes	2022	2021 (reinstated)
		£	£
Current assets			
Cash at bank in hand		<u>48,613</u>	<u>36,651</u>
		<u>48,613</u>	<u>36,651</u>
Creditors: amounts falling due within one year		(958)	(3,507)
Net current assets		<u>47,655</u>	<u>33,144</u>
Total assets less current liabilities		<u>47,655</u>	<u>33,144</u>
Net assets			
The funds of the charity			
Restricted income funds		89,715	104,210
Prior Year Adjustment Restricted Fund	10	-	(38,290)
Unrestricted income funds		(45,598)	(74,605)
Prior Year Adjustment Unrestricted Fund	10	-	38,290
Fair value reserve		3,538	3,538
Total funds		<u>47,655</u>	<u>33,144</u>

For the year ended 31 January 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Martin Richard Crawford

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Mr Martin Crawford

Trustee

9 August 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Earthlinks Uk 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).

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Funds

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations and grants which the donor has specified are to be solely used for particular areas of the charity's work.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

Charitable activities

Please see Trustees Annual report

Allocation and appointment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support charity's activities. These costs have been allocated between expenditure on charitable activities.

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	120	845
Grants received	33,081	3,034
Teaching	1,780	-
Talks	350	-
	35,331	3,879

3. Income from charitable activities

	2022	2021
	£	£
Restricted funds		
<i>Holistic Science Online Course</i>		
Income from charitable activities	12,856	
<i>WaterUp and Recharging the Dangproject</i>		
Income from charitable activities		7,500
<i>STFC/GDRF/LEIC</i>		
Income from charitable activities	-	5,061
<i>CGCW</i>		
Income from charitable activities	-	18,603
	<u>12,856</u>	<u>31,164</u>

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
CGCW	2,591	4,201	6,792	20,015
WaterUp and Recharging the Dangproject	-	21,899	21,899	1,633
STFC/GDRF/LEIC				19,545
Holistic Science Online Course	3,733	1,251	4,984	
Support Costs				18,625
	<u>6,325</u>	<u>27,351</u>	<u>33,676</u>	<u>59,818</u>

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2022	2021
	£	£		£
Support costs				
CGCW	4,201	2,591	6,792	28,751
WaterUp and Recharging the Dangproject	21,899	-	21,899	2,738
STFC/GDRF/LEIC				28,429
Holistic Science Online Course	1,251	3,733	4,984	
	<u>27,351</u>	<u>6,325</u>	<u>33,676</u>	<u>59,918</u>

6. Analysis of support costs

	CGCW	Holistic Science Online Course	2022	2021
	£	£	£	£
Management	174	251	425	383
IT	722	1,039	1,761	2,319
Governance costs	1,696	2,443	4,139	16,022
	2,591	3,733	6,325	18,724

7. Net income/(expenditure) for the year

	2022	2021
This is stated after charging/(crediting):		
	£	£
Accountancy fees:	1,422	1,092

8. Staff costs and emoluments

Total staff costs for the year ended 31 January 2022 were:

	2022	2021
	£	£
Salaries and wages	25,200	29,782
	25,200	29,782

9. Movement in funds

Unrestricted Funds

	Balance at 01/02/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/01/2022
	£	£	£	£	£
<i>General</i>					
General	(74,605)	35,331	(6,325)	-	(45,599)
Prior Year Adjustment	38,290				38,290
	(36,315)	35,331	(6,325)		(7,309)

Detailed Statement of Financial Activities Continued

For the year ended 31 January 2022

	Balance at 01/02/2020	Incoming resources	Outgoing resources	Transfers	Balance at 31/01/2021
	£	£	£	£	£
<i>General</i>					
General	(38,944)	4,642	(32,224)	(8,079)	(74,605)
Prior Year Adjustment					38,290
	(38,944)	4,642	(32,224)	(8,079)	36,315

Purpose of unrestricted Funds

Innovation, new project research, developing new partnerships, fundraising, reports, meetings, administrative costs.

Restricted Funds	Balance at 01/02/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/01/2022
	£	£	£	£	£
CGCW	42,491	-	(4,201)		38,290
Prior Year Adjustment	(38,290)				(38,290)
Holistic Science Online Course	-	12,856	(1,251)		11,605
WaterUp and Recharging the Dangproject	61,720		(21,899)		39,821
	65,921	12,856	(27,351)		51,426

	Balance at 01/02/2020	Incoming resources	Outgoing resources	Transfers	Balance at 31/01/2021
	£	£	£	£	£
Restricted Funds - Previous year					
CGCW	36,809	18,603	(12,921)		42,491
STFC/GDRF/LEIC	-	5,061	(13,140)	8,079	-
WaterUp	55,853	7,500	(1,633)	-	61,720
Prior Year Adjustment					(38,290)
	92,662	31,164	(27,694)		65,921

10. The previous year's adjustment relates to the restricted and unrestricted funds. A misallocation of the funds and expenditure occurred in the previous years; therefore, the projects consumed more funds than recorded, and an adjustment of £38,290 has been applied to the carried forward funds.