

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 2024

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Independent Examiners Report to the Trustees

For the year ended 31 January 2024

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

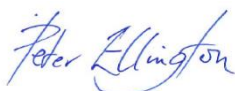
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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

21/08/2024

Earthlinks Uk

Statement of Financial Activities (including Income and Expenditure Account)

For the year ended 31 January 2024

		Unrestricted funds	Restricted funds	2024	2023
	Notes	£	£	£	£
Income and endowments from:					
Donations, legacies and Grants	2	120		120	120
Charitable activities		1,324	24,071	25,395	129,291
Total		1,444	24,071	25,515	129,411
Expenditure on:					
Charitable activities	3	17,884	100,691	118,575	53,102
Total		17,884	100,691	118,575	53,102
Transfers between funds		29699	-29699	-	-
Net movement in funds		13,259	-106,319	-93,060	76,309
Reconciliation of funds					
Total funds brought forward		-13259	137,133	123,874	47,654
Total funds carried forward		-	30,814	30,814	123,963

Statement of Financial Position

As at 31 January 2024

	Notes	2024	2023
		£	£
Fixed Assets		89	-
Current assets			
Cash at bank and in hand		32,823	123,610
Other debtors			1,147
Creditors: amounts falling due within one year		2,098	762
Net current assets			123,963
Total assets less current liabilities		30,814	123,963
The funds of the charity			
Restricted income funds		30,814	137,222
Unrestricted income funds			-13,259
Total Funds		30,814	123,963

For the year ended 31 January 2024 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

17/09/2024

Earthlinks Uk
Notes to the Financial Statements
For the year ended 31 January 2024

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, legacies and charitable activities

	2024	2023
	£	£
Unrestricted funds		
	120	120
Donations, legacies and grants income	1,204	34256
Charitable activities		
Total	1,324	34,376

	2024 £	2023 £
Restricted funds		
	24,071	95,035
Charitable activities		
Total	24,071	12,856

3. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2024	2023
£	£	£	£	
CGCW	-	-	-	159
ARUP/Water Up			-	12,500
Water School Africa		82,637	82,637	-
India Project		11,958	11,958	-
Women for Water Film		3,346	3,346	-
Holistic Science Online Course		2,751	2,751	11,240
Support Costs	17,840		17,840	15,033
	17,840	100,692	118,532	38,932

4. Analysis of support costs

	Unrestricted	Restricted	2024	2023
£	£	£	£	£
Management	371	6,737	7,108	4,637
IT	112	2,040	2,152	1,748
Governance costs	447	8,133	8,580	8,650
	930	16,910	17,840	15,033

5.Accountancy costs

	Total 2024	Total 2023
£	£	£
Accountancy fees	1,380	1,422

6. Staff costs and emoluments

	Total 2024	Total 2023
	25,200	25,941
Salaries		

7. Funds

	Balance at 01.02.2023	Transfers between funds	Incoming resources	Resources expended	Balance at 31.01.2024
£	£	£	£	£	£
Unrestricted funds					
General	-13,259	29,699	1,444	-17,884	-
Restricted funds	137133	-29699	24071	-100691	30,814
Total Funds	123,874	0	25,515	-118,575	30,814

Trustees Annual Report

for the period 01.02.2023 to 31.01.2024

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 46 Hunters Moon, Dartington, TQ9 6JT, Devon, UK

The Charity Trustees during the year to 31st January 2024 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** which is an overarching project, working to disseminate water literacy, knowledge of natural catchment measures to communities and enable them to build local, landscape interventions to resolve floods and droughts and rejuvenate entire degraded catchments. The project is currently working with partners in India, Africa, Slovakia, France, Colombia and the UK.

Educational outreach on Water, both onsite and online. Starting of online sharing of community practices of holding water in their landscapes through the Water Schools program worldwide. Water School Africa, Water School India and Water School Europe (being planned for 2024).

2) **Holistic Science Journal** – Periodically publishing a unique and independent journal uncovering the living dynamic in the facts of science and associated courses.

3) **Online educational outreach** on Goethean Science in Brazil, Hong Kong , China, Europe

Achievements and performance

1) The Flow Partnership:

a) Water School Africa

Water School Africa is a newly funded Flow Partnership project promoting water literacy and the creation of water holding structures in collaboration with local African NGO partners. *Water School Africa* (WSA) has two expressions:

1) an online session every month for farmers, landowners and communities to exchange methods of successful water holding practices. The successful methods that have been presented on the WSA platform are available online at <https://waterschools.org>

2) Since 2022, through an initial cohort of 4 ground partners, TFP started work to increase water harvesting and ground water recharge in 4 countries in Africa: Zimbabwe, Zambia, Kenya, Burkina Faso as well as spreading of this water literacy locally through these partners. The project is developing, assessing and disseminating community projects across these four African countries to restore their water balance and to enable water security locally.

3) In October 2023 TFP and local African partners met in person for the first time at the Muonde Trust Centre in Zimbabwe . The World Food Day was celebrated at that same gathering with over 100 local farmers and people attending, sharing their work in holding ground water . TFP and partners also visited numerous farms, and set down the aims and principles for the Water School Africa as it develops into a strong African movement for water retention in the coming years.

b) Film on The Flow Partnership work

This one hour documentary was filmed by Arte TV in France focussing on the Jal Saheli women of Rajasthan who are transforming their landscapes through holding water. Minni Jain of the Flow Partnership along with Sanjay Singh of Parmarth, the local ground partner of TFP in India were extensively interviewed, along with the Jal Saheli women to show case the extensive change the work brings about. The filming took place in April 2023. The film is now due to be screened in Europe on September 9th 2024 and released worldwide afterwards.

c) Reforesting Baran Project

In 2023, work began to research and develop a project to restore a 122km² area of the hinterland of the degraded Kuno forest in a very arid part of Rajasthan, in collaboration with Parmarth Samaj Sevi (PSS) India and the local tribal people of that region. After a 6 month phase of project creation and design in collaboration with PSS, work began with starter funds being made available through the Rocket Foundation/Switzerland. 2 ponds were built by January 2024, with funding for 3 other ponds promised. The project is ground-breaking in the scope of work possible through communities to rejuvenate landscapes in completely dry and arid regions. It will also be a beacon for reviving a tropical forest and can serve as a template for such restoration across the planet.

d) Book :

Following a chapter that was contributed to Erik Ohlen's book: "*The Regenerative Landscaper: Design and Build Landscapes That Repair the Environment*", the Flow Partnership was asked to write a book on their work in water by the publisher Synergetic Press/USA. The book is due to be printed and is due to be published in Winter 2024

e) New Projects:

- Groundswell in Africa reviving a whole catchment in the Sahel/ Burkina Faso is under development
- Terra Nova – Crypto Currency and Water Credits – an innovative finance mechanism to fund this work is being developed and is being tested
- Water School Middle East : introductory conversations with Qatari Ambassador
- Carbon Sequestration potential of trees planted in all catchments is being studied globally

2) Holistic Science Journal (HSJ)

- a) An online course 6 sessions on Goethean Science with the entire staff team of an NGO in China/Hong Kong was completed. The courses were conducted in collaboration with **Schumacher Garden, China.**

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

- a) A number of online presentations and educational filming of methods were held during the year at the following Symposiums and Summits both nationally and internationally:

Presentations:

- James Hutton Institute World Water Day March 22nd 2023 Key Note Speech Edinburgh
- The Rocket Foundation – various public presentations were held – all online
- Environmental Funders Network, January 2024 Presentation in person was done in London

Courses on Water:

- Teaching the Water literacy course to regenerative agriculture students at Apricot Centre/Huxhams Cross Farm (one week in July 2023)

- b) The Water School website <https://waterschools.org> was further developed and now includes talks and presentations from a community of practitioners, as output of the Water School Africa plus the listing of fundable projects in India and Africa, linking to <https://OnePondFund.org>

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 31-1-2024 stood at £32,823 (Compared to £123,909 at 31-1-2023).

A lot of funding came in after the close of the financial year 2023-24. This reflects in a drop in reserves at January 2024. During the financial year, the reserved assets were spent on implementing active projects in Africa and India.

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 31-1-2024 £585 (current) and £32,238 (savings) stood at £32,823

The policy on reserves is reviewed annually by the Trustees

Funds materially in deficit

There are no funds materially in deficit

Further Details

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 Richard Crawford

Martin Crawford

17/09/2024

Signature

Print name

Date