

# EARTH BUILDING UK AND IRELAND LTD

England & Wales - Charity number 1155507

## Details

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**Other names** EARTH BUILDING UK LIMITED, EBUK

**Status** Registered

**Legal form** Charitable company

**Company number** [06857784](#)

**Registered** 2014-01-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Mander Duffill Ltd  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Phone** 02072414684

**Email** [info@ebuki.co](mailto:info@ebuki.co)

**Website** [www.ebuki.co](http://www.ebuki.co)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO ADVANCE EDUCATION AND KNOWLEDGE FOR THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING SKILLS AND KNOWLEDGE ON THE USE OF EARTH AS A BUILDING MATERIAL THROUGH TRAINING, ADVOCACY, CONSULTANCY, PROMOTING RESEARCH AND DISSEMINATING THE USEFUL RESULTS OF SUCH RESEARCH.

**Activities:** To advance education and knowledge for the public benefit, in particular but not exclusively by providing skills and knowledge on the use of earth as a building material through training, advocacy, consultancy, promoting research and disseminating the useful results of such research.

## Classification

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- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Ireland
- Scotland
- Zimbabwe
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£113,608	£112,272	-	-
2024-03-31	£79,241	£53,576	-	-
2023-03-31	£58,690	£91,282	-	-
2022-03-31	£78,617	£43,135	-	-
2021-03-31	£56,782	£38,608	-	-

## Trustees

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Name	Role	Appointed
<b>Dr Louise Cooke</b>	Chair	2016-12-05
Christopher Nicholas Bravington		2024-10-14
Dr Theophilus Adeyinka Shittu		2024-09-13
Robin Brittain		2023-02-27
Tobias Carleton-Prangnell		2023-01-01

**EARTH BUILDING UK AND IRELAND LTD**

England & Wales - Charity number 1155507

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# Accounts

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REGISTERED COMPANY NUMBER: 06857784 (England and Wales)  
REGISTERED CHARITY NUMBER: 1155507

**Report of the Trustees and Financial Statements**

**for the Year Ended 31 March 2025**

**for**

**Earth Building UK and Ireland Limited**

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Earth Building UK and Ireland Limited**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2025**

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## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To advance education and knowledge for the public benefit, in particular but not exclusively by providing skills and knowledge on the use of earth as a building material through training, advocacy, consultancy, promoting research and disseminating the useful results of such research.

##### **Significant activities**

EBUKI started with a meeting, in 2007, of people and organisations interested in increasing and normalising earth in construction. To make earth building normal requires more research, more teaching and training, more standards, more assessment, more information, more networking, more built examples, more experienced professionals, in other words more of lots of different activities! So, we agreed that an organisation, which fostered the use of earth as a building material in all its forms was essential. We have had a great deal of success and continue to grow our organisation from strength to strength.

What we do:

- increase awareness about earth building
- keep our website and social media resources updated on a range of earth building topics
- provide expert speakers and workshop leaders at our National events
- arrange information gathering and dissemination
- work with National and International partners to write, publish and set new standards for earth building techniques
- develop accredited standards in training for earth builders
- send earth builders, trainers and assessors for accredited training
- work to develop a library of information about materials and techniques
- work to develop a mapping facility of UK and Irish earth buildings
- act as an umbrella for research, development and practice funding applications
- participate actively in a European earth building network
- pursue a range of agendas, which make the use of earth much easier
- encourage similar earth building organisations in Africa
- coordinate with joint research (Currently exploring opportunities in India)

##### **Public benefit**

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission on Public Benefit

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2025

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Projects**

- Earthbound Orkney
- UNESCO Academic Network
- Upskilling Wales
- UWE and NDA

##### **Activities**

- Website
- Assessors and the new NOS
- Earth Building Europe, Erasmus+ and MoU
- Historic England
- Training Trainers (JUMP! Activities)
- UNESCO Chair

##### **Events**

- Clayfest

##### **Fundraising**

- Training
- Applications

##### **Bookkeeping**

- Systems
- Challenges

##### **Ireland**

- Organisation

##### **Opening remarks**

EBUKI have continued to operate in a wide area of activities, events, projects and partnerships in the field of earth building from training, research, awareness raising, networking and fundraising. EBUKI continue as active and successful advocates of all things earth building, encouraging others in the UK, Europe and Africa.

Funding and our ability to support and retain volunteers and employees is changing, the past year has seen money paid to a number of project officers and execs with more to come from projects and core funding. Systems for both fundraising and the management of funds are in a state of flux.

##### **Projects**

##### **Earthbound Orkney**

Earthbound Orkney was proposed, secured and run Tom Morton of Arc Architects and Becky Little of Rebeearth. The scale and reach of the work was impressive, with academic, exhibition, research, events, publications, videos and podcasts all flowing from the central themes. It was funded by The National Lottery Heritage Fund, Historic Environment Scotland and Royal Society of Antiquaries of Scotland, and supported by Orkney Museum, University of Highlands & Islands, National Museums of Scotland, Orkney College, Ness of Brodgar Trust, Orkney Science Festival, Orkney Japan Association and many others.

Thirteen different locations on three islands are represented here by their earths, in raw form rammed into cubes, and as polished spheres. Sourcing and making these contemporary artefacts is part of a rich dialogue with Place and Past through Orkney's earths and its heritage community. It explores a human connection through making that is 5,500 years old, embedded in muscles, memories and landscape. But it also signals a re-connection with natural and local materials that is part of our response to the Climate and Nature Emergency.

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2025

#### **UNESCO Academic Network**

Very much in its infancy and so far without funding the UNESCO Academic Project is a logical next step from the work we have done as UNESCO Partners in recruiting universities to report on their earth building activities. Offered the opportunity to attend a meeting of likeminded colleagues and departments 13 universities and several affiliated teaching groups agreed to join the day hosted at UCL Bartlett. The aim was to propose an agenda for spreading and deepening earth as a curriculum item using the ECVET framed learning outcomes as a basis. The end of the initial meeting day brought a request for a more formal network to be led by Ebuki. We have now launched a dedicated web page with the aim of developing the network in a number of ways including further trainer training and policy development. This will require funding, we have 13 university logos to back any future fundraising, more work is required to frame the next steps.

#### **Upskilling Wales**

This project proposed by Maria Sanchez and Lu Halestrap and aims to take forward earlier efforts to engage the building industry in Wales with earth, fibres and skills. Funding has been applied for from the National Lottery Community Fund whose initial response has been enthusiastic. This in part because this builds on earlier efforts before and during Clayfest 2019. As ever the track record of funded projects should be an asset to the success of this application and the further development of a Welsh network is to be welcomed.

#### **UWE and NDA**

The research group led by Tavs Jorgensen at the University of the West of England have found success in fundraising has brought a dynamic program of activities aimed primarily at research but increasingly recognising the need to engage learners and communities. UWE have been enthusiastic supporters of the UNESCO Academic Network and now propose Radical Renewals, their vision is to leverage radical design interventions, hybrid technologies, and creative research to transform existing buildings. Engaging local communities in a co-creation process, we aim to reshape the built environment into a 'radical vernacular' that is humane, resilient, locally distinctive, biodiverse, and regenerative. They will work with Knowle West Media Centre as a community partner and through a reflexive, collaborative research process build on the knowledge from projects such as Retrofit Reimagined and Retrofit Street. We have agreed to join this project if funding is found, initially in trainer training and then in community training.

At the same time we have signed a non-disclosure agreement with UWE and HG Matthews to take their work on extrusion further. In this Rowland Keable wears two hats, as both consultant researcher to HG and as CEO of Ebuki. This work is beginning to pick up speed with the equipment at HG getting upgraded, mixes being developed and die parts and discussions with UWE ongoing. The element which needs better understanding is how Ebuki can publicise this work without jeopardising the NDA.

#### **Activities**

##### **Website**

The website is being used more and more as a resource for our social media and other activities, a great boost to our presence. Recent additions including Earthbound Orkney and the UNESCO Academic Network both underline the utility of a well connected and run website to gaining and maintaining projects and funding.

##### **Assessors and the New NOS**

Following the drafting of the new NOS we have got stuck on the allocation of SCQF Level and Credit Points to a Unit. Despite allocation core funds to the task our two assessors have not been able to find time to achieve this task. Following discussions with Carrington Lime who deliver NOCN accredited training for lime and wish to do so with earth we have been discussing with Mark McKenna at Down to Earth on technical support from them over the issue of accreditation points.

##### **Earth Building Europe, Erasmus+, MoU**

We continue to attend EBE quarterly meetings and try to be helpful despite being outside the European funding structures. We had a meeting at the UNESCO Education IV event and offered to help draft a funding proposal to Erasmus along the lines of OWHL, a Ka2 but aimed at best practice. These are easier to obtain and there is a clear need to revisit the learning outcomes, update and improve as is normal for all standards processes.

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2025

Finally we got a signature from Barbara Jones on the MoU Uplift event and with help from Emily who wrote up the Uplift report it looks like we are going to be MoU signatories. This would allow us to deliver ECVET certificates and help us act as consultants to efforts involving Erasmus+

#### **Historic England**

We uploaded the videos from this project in 2024. They have not had many views and we have not promoted them. Is there opportunity here both for more cooperation with Historic England in promoting the films and making more?

#### **Training Trainers (JUMP! Activities)**

Training trainers last year included a session with Global Generation and the Architecture Association. This brought in Annabel and Maria to support Becky and Rowland meaning we have grown our capacity to deliver this kind of training. Despite not following JUMP! Modules, (there is never time) the spirit of the approach is maintained and is well received.

We have a sense now that a structured approach to this should perhaps start with training workshop staff, getting them involved to ensure their support of later training to teaching staff.

#### **UNESCO Chair**

We attended the Education IV conference in Grenoble, both the conference and the Partners meeting. We proposed the adoption of the generic language in the teaching of topic and had the support of a number of partners in the room and subsequently. How to maintain a pressure on this without alienating ourselves or others?

#### **Events**

##### **Clayfest**

After a four year break 2024 proved that there is an appetite for Clayfest. Workshop leaders who weren't using the materials when it last happened in 2019 showed there is a new generation eager to work and find skills, enthusiastic for the networking and fun Clayfest can give. There is currently no other organisation able to stage such an event, calls to change to format to single or two workshop format are understandable but perhaps don't promise the same impact while they may produce a better profit.

Clayfest has also given a chance to both reflect on ourselves in a different way, project a positive image to a wider audience and recruit new team members in a more direct way than calls through social media and the like.

##### **Fundraising**

Despite the loss of major funders in the last few years both European and domestic we still seem to be able to attract backers for various schemes. We don't have a strategic backer that we have had and this is something that needs addressing, perhaps with advice from the Fundraisers and the attention of a dedicated person or team.

##### **Bookkeeping**

Is now in such good shape we are able to project forward for at least two years in some clarity as well as support fundraising bids in a professional manner which was previously much harder. This is bringing a clarity to what we do which means long discussion at the AGM can focus more on what is achievable and less on what is desirable.

##### **Challenges**

CEO, succession and bequest...

## **Earth Building UK and Ireland Limited**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

#### **Ireland**

Apart from joining an earth building week at University College Dublin with Becky leading a workshop and presentation by Rowland further cooperation has not so far happened. There are potential partners there in both Erasmus and UNESCO but both need concerted efforts.

#### **Finally**

There is a shift happening and a growing understanding that construction has to change. We are the only independent organisation in the UK pushing for structural change to allow for the use of low impact earth and fibres. There are others working in the area but none with the track record we bring in policy, training, outputs, events and membership. It is good to remind ourselves of these things as we look to shape the future, look to partnerships which can forward this agenda. It is important we help our members with the context they work in, and that we can see and shape that to give them the best advantage. Clayfest is part of that, training trainers too. Seeing those things and thinking about what else, where the opportunities lie beyond site, beyond suppliers but in spreading a message of possibility, taking us to an era where insurance is an aid not a hindrance, where regulations are designed to help not contain us.

That means making alliances with people and organizations we may mistrust, of working in unfamiliar contexts, of seeing and shaping novel approaches. I hope we can keep doing these things as part of a radical agenda disguised as building with earth!

#### **FINANCIAL REVIEW**

##### **Financial position**

For the year ended 31 March 2025, the charity is reporting a surplus of £1,336 (2024: £25,665 surplus).

##### **Reserves policy**

The charity is looking to generate a reserve level of £10,000 going forward.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Charity constitution**

The Charity is constituted by association.

##### **Recruitment and appointment of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the pre school's development.

##### **Induction and training of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the charity's aims.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06857784 (England and Wales)

##### **Registered Charity number**

1155507

##### **Registered office**

The Old Post Office  
41-43 Market Place  
Chippenham, Wiltshire, SN15 3HR

**Earth Building UK and Ireland Limited**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**Trustees**

Dr L E Cooke  
T Carleton-Prangnell  
Ms R Artis  
R Brittain

**Company Secretary**

T Carleton-Prangnell

**Independent Examiner**

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Approved by order of the board of trustees on 5<sup>th</sup> August 2025 and signed on its behalf by:



.....  
Tobias Carleton-Prangnell (Aug 5, 2025 14:44:18 GMT+1)

.....  
T Carleton-Prangnell - Trustee

**Independent Examiner's Report to the Trustees of  
Earth Building UK and Ireland Limited**

**Independent examiner's report to the trustees of Earth Building UK and Ireland Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Andy Davis

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 5 August 2025

**Earth Building UK and Ireland Limited**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		6,001	16,354
<b>Charitable activities</b>			
Erasmus		-	11,181
Cobbauge		-	16,487
Clayfest		35,409	12,074
Education		10,180	12,963
HE FILMS		4,525	-
Hard to Reach		-	10,000
Earthbound Orkney		57,188	-
Investment income	2	<u>305</u>	<u>182</u>
<b>Total</b>		<u>113,608</u>	<u>79,241</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	31,321	28,643
<b>Charitable activities</b>			
Clayfest		40,751	1,451
Our Way Heritage Lives		-	1,310
Education		6,186	14,205
HE FILMS		1,321	967
Hard to Reach		-	7,000
Earthbound Orkney		32,693	-
UNESCO Academic Network		-	-
<b>Total</b>		<u>112,272</u>	<u>53,576</u>
<b>NET INCOME</b>		1,336	25,665
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>55,843</u>	<u>30,178</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>57,179</u>	<u>55,843</u>

The notes form part of these financial statements

**Earth Building UK and Ireland Limited**

**Balance Sheet**  
**31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	1,370	10,000
Cash at bank		<u>56,949</u>	<u>46,875</u>
		58,319	56,875
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,140)	(1,032)
		<u>57,179</u>	<u>55,843</u>
<b>NET CURRENT ASSETS</b>			
		<u>57,179</u>	<u>55,843</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>57,179</u>	<u>55,843</u>
<b>NET ASSETS</b>			
		<u>57,179</u>	<u>55,843</u>
<b>FUNDS</b>			
Unrestricted funds	8	<u>57,179</u>	<u>55,843</u>
<b>TOTAL FUNDS</b>			
		<u>57,179</u>	<u>55,843</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5.8.25 and were signed on its behalf by:



Tobias Carleton-Prangnell (Aug 5, 2025 14:44:18 GMT+1)

T Carleton-Prangnell - Trustee

The notes form part of these financial statements

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Current account interest	<u>305</u>	<u>182</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**3. RAISING FUNDS**

**Raising donations and legacies**

	31.3.25	31.3.24
	£	£
Support costs	<u>31,321</u>	<u>28,643</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Auditors' remuneration for non audit work	1,140	1,032
Other operating leases	<u>12</u>	<u>2</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade debtors	1,370	-
Prepayments and accrued income	<u>-</u>	<u>10,000</u>
	<u>1,370</u>	<u>10,000</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Accruals and deferred income	<u>1,140</u>	<u>1,032</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At
	£	£	31.3.25
<b>Unrestricted funds</b>			£
General fund	55,843	1,336	57,179
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>55,843</u>	<u>1,336</u>	<u>57,179</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	113,608	(112,272)	1,336
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>113,608</u>	<u>(112,272)</u>	<u>1,336</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	30,178	25,665	55,843
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>30,178</u>	<u>25,665</u>	<u>55,843</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,241	(53,576)	25,665
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>79,241</u>	<u>(53,576)</u>	<u>25,665</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	30,178	27,001	57,179
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>30,178</u>	<u>27,001</u>	<u>57,179</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	192,849	(165,848)	27,001
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>192,849</u>	<u>(165,848)</u>	<u>27,001</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**Earth Building UK and Ireland Limited**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership subscriptions	5,648	5,835
Donations	<u>353</u>	<u>10,519</u>
	6,001	16,354
<b>Investment income</b>		
Current account interest	305	182
<b>Charitable activities</b>		
Project income	<u>107,302</u>	<u>62,705</u>
<b>Total incoming resources</b>	113,608	79,241
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Erasmus expenditure	-	1,310
Clayfest expenditure	40,751	1,451
Hard to Reach	-	7,000
Education	6,186	14,205
Orkney	32,693	-
UNESCO expenditure	1,160	-
HE Films Expenditure	<u>1,321</u>	<u>967</u>
	82,111	24,933
<b>Support costs</b>		
<b>Finance</b>		
Bank interest paid	76	44
<b>Other</b>		
Wages	26,099	22,038
Stripe Fees	12	2
Insurance	639	706
Website costs	245	4,321
Sundries	<u>1,950</u>	<u>500</u>
	28,945	27,567
<b>Governance costs</b>		
Auditors' remuneration for non audit work	<u>1,140</u>	<u>1,032</u>
<b>Total resources expended</b>	<u>112,272</u>	<u>53,576</u>
<b>Net income</b>	<u><u>1,336</u></u>	<u><u>25,665</u></u>

This page does not form part of the statutory financial statements

**EARTH BUILDING UK AND IRELAND LTD**

England & Wales - Charity number 1155507

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# Accounts

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REGISTERED COMPANY NUMBER: 06857784 (England and Wales)  
REGISTERED CHARITY NUMBER: 1155507

**Report of the Trustees and Financial Statements**

**for the Year Ended 31 March 2024**

**for**

**Earth Building Uk and Ireland Limited**

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Earth Building UK and Ireland Limited**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2024**

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## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To advance education and knowledge for the public benefit, in particular but not exclusively by providing skills and knowledge on the use of earth as a building material through training, advocacy, consultancy, promoting research and disseminating the useful results of such research.

##### **Significant activities**

EBUKI started with a meeting, in 2007, of people and organisations interested in increasing and normalising earth in construction. To make earth building normal requires more research, more teaching and training, more standards, more assessment, more information, more networking, more built examples, more experienced professionals, in other words more of lots of different activities! So, we agreed that an organisation, which fostered the use of earth as a building material in all its forms was essential. We have had a great deal of success and continue to grow our organisation from strength to strength.

What we do:

- increase awareness about earth building
- keep our website and social media resources updated on a range of earth building topics
- provide expert speakers and workshop leaders at our National events
- arrange information gathering and dissemination
- work with National and International partners to write, publish and set new standards for earth building techniques
- develop accredited standards in training for earth builders
- send earth builders, trainers and assessors for accredited training
- work to develop a library of information about materials and techniques
- work to develop a mapping facility of UK and Irish earth buildings
- act as an umbrella for research, development and practice funding applications
- participate actively in a European earth building network
- pursue a range of agendas, which make the use of earth much easier
- encourage similar earth building organisations in Africa
- coordinate with joint research (Currently exploring opportunities in India)

##### **Public benefit**

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission on Public Benefit

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2024

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

###### Projects

- CobBauge
- OWHL
- Tudor Trust 'hard to reach'
- Lets Build With Earth Zimbabwe

###### Activities

- Website
- Newsletter
- Erasmus+
- Assessors and the new NOS
- Earth Building Europe
- Historic England
- Training Trainers
- MoU
- UNESCO Report
- Equipment

###### Events

- Clayfest

###### Fundraising

- Training
- Applications

###### Bookkeeping

- Systems
- Challenges

###### Ireland

- Organisation

###### Opening remarks

EBUKI have continued to operate in a wide area of activities, events, projects and partnerships in the field of earth building from training, research, awareness raising, networking and fundraising. EBUKI continue as active and successful advocates of all things earth building, encouraging others in the UK, Europe and Africa.

Funding and our ability to support and retain volunteers and employees is changing, the past year has seen money paid to a number of project officers and execs with more to come from projects and core funding. Systems for both fundraising and the management of funds are in a state of flux.

###### Projects

###### CobBauge

CobBauge 2 was completed last year with activities, meetings, events and. Tom and Emily have made a very strong team in the management of this project. We attended the final meeting in Caen in March which included technical, management and dissemination elements.

We hosted project partners Francois and Raphael of Parc naturel régional des Marais du Cotentin et du Bessin (PnrMCB) in a visit to the new build at Fakenham. Plymouth have applied for Innovate funding for a feasibility study on prefabrication which has now begun, we continue to communicate with them in hopes of being involved.

How CobBauge is exploited by us, by our members or the wider public is perhaps something we continue to work on. A 'real' build is now scheduled to start in Kings Cross for an organisation called Global Generation, we are coordinating with them the use of formworks, processing of materials and training.

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2024

#### OWHL

Although the OWHL (Our Way Heritage Lives) Project came to an end in 2022 it transpires that there were mental health issues affecting our lead in the project. This resulted in poor reporting, poor drawdown of funds and overall a very unclear outcome from the project, lessons learned in best practice for instance.

We need to review how we manage a situation like this in the future to avoid falling into similar problems. Who should lead this review and how it is conducted are topics for comment by the Trustees.

#### Hard to reach

Funding has been extended in particular to Earth Training to Rewilding Youth CIC in Hull by both Rebecca Reid and Miki Zea and by Annabel Cameron Duff. This has been another case where our costs have allowed partners to match fund and therefore go further. Full reports have been submitted for these events.

We agreed a request from Rewilding Youth CIC for more funding. They have been good partners and achieved a lot, extending hard to reach from Scotland now into England.

#### Lets Build With Earth Zimbabwe

LBWEZW has been slow moving. The social media account has been kept up, some online meetings have taken place. However, we have lost two key staff members at the National University NUST which has affected how we communicate and this requires attention. On the other hand we continue to support the Soft Foot Alliance Trust where we delivered trainer training in 2022. They have had land granted them and permission to build a training centre which is now underway. This has involved quite a bit of advice over the year in testing, materials and approaches. This project will become more exemplary over time and provide a basis for growth of our project. We are discussing a further visit to them in 2024.

#### Activities

##### Website

This year saw the launch of the website, spearheaded by Emily and Morgan with other help. The new web page has a lot of information, resources and potential to build on. In particular the members area and directory is beginning to take shape under the guidance of Maria Sanchez.

With Emilies guidance the website is being used more and more as a resource for our social media and other activities, a great boost to our presence.

##### Erasmus+

Clearly we are no longer in the European system but we continue to meet with our European partners and have cordial relationships. In the final round of Erasmus mobilities we offered places to self funding participants and all of these were taken up. We could develop this ourselves and continue to send learners in groups to partners who would willingly and gratefully accept them but it is a job of coordination which takes some time and application.

##### Assessors and the New NOS

Following the drafting of the new NOS we have got stuck on the allocation of SCQF Level and Credit Points to a Unit. Despite allocation core funds to the task our two assessors have not been able to find time to achieve this task. However we are now in discussion with Carrington Lime who deliver NOCN accredited training for lime and wish to do so with earth as well. They were very complimentary towards the new earth NOS and we will work together on the credit points to get it published finally and help them deliver their training and assessment, introducing them to the ECVET work and training tools we have developed.

##### Earth Building Europe

We continue to attend EBE quarterly meetings and try to be helpful despite being outside the European funding structures. Tobias has attended some of these meetings now and gaining an understanding of what EBE is, does and how we relate to it. They are looking for a new coordinating team which we have declined for now.

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2024

#### Historic England

Jeffrey Hart and his technical partner filmed and produced work in 2022. There has been a protracted negotiation over the scripts, content and presentation of the footage which by the end of the year were not fully agreed. This has now been reviewed and the work to complete has been taken on by Tom. It remains the case that HE are interested in the production of this material and we remain hopeful to expand this work on the successful completion of this demonstration project.

#### Training Trainers (JUMP! Activities)

Training trainers is something which has shown a lot of promise. However, we have not gone as far last year as the year before. Many faculties are sending learners to HG Matthews for visits, there is interest in the topic but trainers/teachers are not so keen to engage and learn themselves. We ran training in Edinburgh following the trainer/learner training we did there but the teaching staff were not keen to get their hands dirty despite the enthusiasm of the earlier session. This is an area we keep pursuing, 2024 is already showing a bit of promise.

#### MoU

Yet to sign but everything is in place to do so.

#### UNESCO Chair

We are currently assembling responses for the 2021-2023 report. We finally saw the 2019-2020 report but UK submissions were missing. We quickly sought clarification, added our inputs again and these were well received, changing the picture quite substantially. The report is delivered in French and we requested soft copy to be able to translate into English and sent a copy back to UNESCO. They think the next one will be in English and French!

The reporting process is a useful one, obliging us to interact with partners to understand better what they are doing, publishing and so on. It gives us the standing and structure to do so which possibly wouldn't gain the same response if it were just us asking. That raise in profile is useful as well as showing how much things are changing, with more Universities reporting in part due to the training we are providing. This is an area for reflection and publicising through the website and elsewhere perhaps.

#### Events

##### Futurebuild

ACAN were the group negotiating with Futurebuild rather than NBUK and no funding was forthcoming to us which has affected our interest in showing there again. We did not show there for the first time in a long time, perhaps the opportunity to do so should be offered to others?

##### Clayfest

We produced a really good program online again with the range of speakers and audience from around the world which online allows. However we still need to start the planning and publicising earlier not to be playing to empty houses. We capture the events and put them online but more at the live event would be better for the events and the funding they bring!

Talking Shops are a monthly opportunity for members to join a discussion, ask questions, bring experience and meet us and each other. It is going well and we need to agree a schedule of hosts to take it forward.

##### Fundraising

Tudor Trust have remained solid funding partners and important continuity for match funding bids but have now undergoing a big restructuring. The final payment from them has been made but no new bids are being accepted.

We continue to pursue project funding through education and training work but should be bidding for funding to allow us to provide that trainer training to institutions free of charge. We have invoiced quite a number of institutions, building a network and reputation with them which we need to build upon. Filling the European funding gap still requires serious work, attention and direction.

##### Bookkeeping

Is now in such good shape we are able to project forward for at least two years in some clarity as well as support fundraising bids in a professional manner which was previously much harder. This is bringing a clarity to what we do which means long discussion at the AGM can focus more on what is achievable and less on what is desirable.

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2024

#### Challenges

Funding, succession, direction of travel.

#### Ireland

No movement this year except in sending learners on mobilities. So we have some membership there but little appetite to join the wider discussion.

#### Finally

We hope that a live Clayfest will bring people together and give an opportunity to enliven us as an organisation. Keeping things going in the current climate has its challenges. And yet the interest in earth as a material in conservation and new build I would say has never been greater since we began. We have a reputation for driving issues forward. The big issue now is I think funding, with money to pay a fundraiser we should be growing faster than we have done and doing more. The team are incredible and I want to thank them for the persistence, creativity, energy, humour, vision, good spirits and support they offer Ebuki and each other in what has been another hard year, and continued over the years. In particular I want to thank Emily

Thank you all so much, I really look forward to buying you all a drink as soon as possible.

#### **FINANCIAL REVIEW**

##### **Financial position**

For the year ended 31 March 2024, the charity is reporting a surplus of £25,665 (2023: £32,592 deficit).

##### **Reserves policy**

The charity is looking to generate a reserve level of £10,000 going forward.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Charity constitution**

The Charity is constituted by association.

##### **Recruitment and appointment of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the pre school's development.

##### **Induction and training of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the charity's aims.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06857784 (England and Wales)

##### **Registered Charity number**

1155507

##### **Registered office**

The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Earth Building UK and Ireland Limited**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**Trustees**

Dr L E Cooke  
T Carleton-Prangnell Trustee  
Ms R Artis Trustee  
R Brittain Trustee

**Company Secretary**

T Carleton-Prangnell

**Independent Examiner**

Andy Davis FCA  
Mander Duffill Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Approved by order of the board of trustees on .....5.12.24..... and signed on its behalf by:



.....  
Tobias Carleton-Prangnell (Dec 5, 2024 13:30 GMT)

.....  
T Carleton-Prangnell - Trustee

**Independent Examiner's Report to the Trustees of  
Earth Building UK and Ireland Limited**

**Independent examiner's report to the trustees of Earth Building UK and Ireland Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Andy Davis FCA

Mander Duffill Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 11 December 2024

**Earth Building UK and Ireland Limited**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		16,354	15,858
<b>Charitable activities</b>			
Erasmus		11,181	11,257
Cobbauge		16,487	8,338
Clayfest		12,074	-
Education		12,963	11,650
HE FILMS		-	7,000
Africa		-	4,534
Hard to Reach		10,000	-
Investment income	2	<u>182</u>	<u>53</u>
<b>Total</b>		<u>79,241</u>	<u>58,690</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	28,643	30,198
<b>Charitable activities</b>			
Erasmus		-	37,672
JUMP!		-	1,586
Cobbauge		-	13,118
Clayfest		1,451	900
Our Way Heritage Lives		1,310	-
Education		14,205	-
HE FILMS		967	6,604
Africa		-	1,204
Hard to Reach		<u>7,000</u>	<u>-</u>
<b>Total</b>		<u>53,576</u>	<u>91,282</u>
<b>NET INCOME/(EXPENDITURE)</b>		25,665	(32,592)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>30,178</u>	<u>62,770</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>55,843</u>	<u>30,178</u>

The notes form part of these financial statements

**Earth Building UK and Ireland Limited**

**Balance Sheet**  
**31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	10,000	1,310
Cash at bank		<u>46,875</u>	<u>29,792</u>
		56,875	31,102
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,032)	(924)
		<u>55,843</u>	<u>30,178</u>
<b>NET CURRENT ASSETS</b>			
		<u>55,843</u>	<u>30,178</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		55,843	30,178
		<u>55,843</u>	<u>30,178</u>
<b>NET ASSETS</b>		<u>55,843</u>	<u>30,178</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>55,843</u>	<u>30,178</u>
<b>TOTAL FUNDS</b>		<u>55,843</u>	<u>30,178</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6.12.24 and were signed on its behalf by:

  
 Tobias Carleton-Prangnell (Dec 5, 2024 13:30 GMT)  
 .....  
 T Carleton-Prangnell - Trustee

The notes form part of these financial statements

## Earth Building UK and Ireland Limited

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### 2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Current account interest	<u>182</u>	<u>53</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**3. RAISING FUNDS**

Raising donations and legacies	31.3.24	31.3.23
	£	£
Support costs	<u>28,643</u>	<u>30,198</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration for non audit work	1,032	925
Other operating leases	<u>2</u>	<u>37</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade debtors	-	1,310
Prepayments and accrued income	<u>10,000</u>	<u>-</u>
	<u>10,000</u>	<u>1,310</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Accruals and deferred income	<u>1,032</u>	<u>924</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
<b>Unrestricted funds</b>			
General fund	30,178	25,665	55,843
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>30,178</u>	<u>25,665</u>	<u>55,843</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,241	(53,576)	25,665
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>79,241</u>	<u>(53,576)</u>	<u>25,665</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	62,770	(32,592)	30,178
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,770</u>	<u>(32,592)</u>	<u>30,178</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,690	(91,282)	(32,592)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>58,690</u>	<u>(91,282)</u>	<u>(32,592)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	62,770	(6,927)	55,843
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,770</u>	<u>(6,927)</u>	<u>55,843</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	137,931	(144,858)	(6,927)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>137,931</u>	<u>(144,858)</u>	<u>(6,927)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**Earth Building UK and Ireland Limited**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership subscriptions	5,835	5,437
Donations	<u>10,519</u>	<u>10,421</u>
	16,354	15,858
<b>Investment income</b>		
Current account interest	182	53
<b>Charitable activities</b>		
Project income	<u>62,705</u>	<u>42,779</u>
<b>Total incoming resources</b>	79,241	58,690
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Erasmus expenditure	1,310	37,672
JUMP! expenditure	-	1,586
Cobbauge expenditure	-	13,118
Clayfest expenditure	1,451	900
Hard to Reach	7,000	-
Education	14,205	-
HE Films Expenditure	<u>967</u>	<u>3,300</u>
	24,933	56,576
<b>Support costs</b>		
<b>Finance</b>		
Bank interest paid	44	44
<b>Other</b>		
Wages	22,038	30,214
Stripe Fees	2	37
Insurance	706	688
Advertising	-	375
Website costs	4,321	-
Sundries	<u>500</u>	<u>2,423</u>
	27,567	33,737
<b>Governance costs</b>		
Auditors' remuneration for non audit work	<u>1,032</u>	<u>925</u>
<b>Total resources expended</b>	<u>53,576</u>	<u>91,282</u>
<b>Net income/(expenditure)</b>	<u><u>25,665</u></u>	<u><u>(32,592)</u></u>

This page does not form part of the statutory financial statements

**EARTH BUILDING UK AND IRELAND LTD**

England & Wales - Charity number 1155507

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# Accounts

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**REGISTERED COMPANY NUMBER: 06857784 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1155507**

**Report of the Trustees and Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**Earth Building UK and Ireland Limited**

**Earth Building UK and Ireland Limited**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2023**

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## **Earth Building UK and Ireland Limited**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To advance education and knowledge for the public benefit, in particular but not exclusively by providing skills and knowledge on the use of earth as a building material through training, advocacy, consultancy, promoting research and disseminating the useful results of such research.

##### **Significant activities**

EBUKI started with a meeting, in 2007, of people and organisations interested in increasing and normalising earth in construction. To make earth building normal requires more research, more teaching and training, more standards, more assessment, more information, more networking, more built examples, more experienced professionals, in other words more of lots of different activities! So, we agreed that an organisation, which fostered the use of earth as a building material in all its forms was essential. We have had a great deal of success and continue to grow our organisation from strength to strength.

What we do:

- increase awareness about earth building
- keep our website and social media resources updated on a range of earth building topics
- provide expert speakers and workshop leaders at our National events
- arrange information gathering and dissemination
- work with National and International partners to write, publish and set new standards for earth building techniques
- develop accredited standards in training for earth builders
- send earth builders, trainers and assessors for accredited training
- work to develop a library of information about materials and techniques
- work to develop a mapping facility of UK and Irish earth buildings
- act as an umbrella for research, development and practice funding applications
- participate actively in a European earth building network
- pursue a range of agendas, which make the use of earth much easier
- encourage similar earth building organisations in Africa
- coordinate with joint research (Currently exploring opportunities in India)

##### **Public benefit**

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission on Public Benefit

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

###### Projects

- CobBauge
- OWHL
- Tudor Trust 'hard to reach'
- Lets Build With Earth Zimbabwe

###### Activities

- Erasmus+
- Assessors and the new NOS
- Earth Building Europe
- Historic England
- Training Trainers
- MoU
- UNESCO Report

###### Events

- Futurebuild
- Clayfest
- INTBAU

###### Fundraising

- Training
- Applications

###### Bookkeeping

- Systems
- Challenges

###### Ireland

- Organisation

###### Opening remarks

EBUGI have continued to operate in a wide area of activities, events, projects and partnerships in the field of earth building from training, research, awareness raising, networking and fundraising.

EBUGI continue as active and successful advocates of all things earth building, encouraging others in the UK, Europe and Africa.

Funding and our ability to support and retain volunteers and employees is changing, the past year has seen money paid to a number of project officers and execs with more to come from projects and core funding. Systems for both fundraising and the management of funds are in a state of flux with European projects coming to an end and no clear overall path for funding.

###### Projects

###### CobBauge

CobBauge 2 was in its final full year with activities, meetings, events and dissemination all picking up speed post-pandemic. Tom and Emily have made a very strong team in the management of this project which has been particularly painful in its seemingly arbitrary administration. Extra funding for all the other partners was not forthcoming for us, the 'in kind' contribution target dates also moved to include both phase 1 and 2 and finally the total amount paid was less than seemingly had been agreed. Only partners dipping into their own pots and gifting them allowed us to attend the final meeting in Caen.

Still we have produced a full set of training videos which we have been putting out on social media in a fairly systematic fashion. We ran a training day online which was well attended and the results recorded and shared in a Youtube playlist which we are also disseminating. The website finally has all of the various training, videos, design and build notes, quite a solid body of work.

## **Earth Building UK and Ireland Limited**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

Clearly there is no possibility of an Interreg Part 3 but Plymouth have applied for Innovate funding for a feasibility study on prefabrication for which they are currently waiting for confirmation. Although we pointed the project in the technical direction it ultimately took we have not been consulted on this route and I have said we would be interested to partner again with them and perhaps suggest some alternative technical solutions if they wish to discuss these.

How CobBauge is ultimately exploited by us, by our members or the wider public is perhaps something for further discussion. More potential 'real' builds are coming along and we may be called on to assist in training, how to cost and provide that assistance is a question, how we advertise our offer likewise.

#### OWHL

The OWHL (Our Way Heritage Lives) Project has come to an end I believe although I am not aware of the final outputs and Daniel has been taken up with other projects and not been able to attend monthly execs meetings to report on the final status. Once again this is the end of possible European funding, in this case Erasmus KA2.

#### Hard to reach

Funding has been extended in particular to Earth Training to Rewilding Youth CIC in Hull by both Rebecca Reid and Miki Zea and by Annabel Cameron Duff. This has been another case where our costs have allowed partners to match fund and therefore go further. A full report has been submitted for at least one of these events.

We have had request from Rewilding Youth CIC for more funding which we are considering.

There is the option to apply for further hard to reach funding from the Tudor Trust and we should be considering this and the further directions we wish to take this and the personnel who might take this forward.

#### Lets Build With Earth Zimbabwe

LBWEZW has moved forward in a number of ways with different approaches being applied to best engage the widest possible stakeholder groups. RK travelled to Zimbabwe in April for a full month and conducted trainer training sessions at NUST, the university we have and MoU with, at Harare Polytechnic as well as on site with the Sofffoot Alliance Trust who have been granted a site to establish a training centre covering construction, permaculture and other related activities in western Zimbabwe. RK also addressed the annual architects festival, the Minister of local Government and Housing and the local radio station.

Also met and discussed a very large commercial scheme to include unfired brick production by a

large local factory. This factory have in fact been using technical information we have supplied and are beginning to see profits from so doing and have agreed to support the project. However administrative problems in the registration of a trust or NGO mean that there is still currently no bank account to pay the money into.

#### Activities

#### Erasmus+

This year has seen the long awaited mobilities finally come to fruition with learners being administered by a very active group of paid volunteers. The resulting organisation and reports have been positive and gratifying. All of the places were taken up, the coordination to move learners into different groups, to include self-paying learners and the funding available to partner organisations have all been well handled and appreciated, strengthening our European links further as the possible Erasmus funding disappears. This is an area for discussion and policy to see where further funding might come from to send learners to our partners might come from, and to extend the offer to those learners who wish to self-finance. We have the network to work with and they will be happy to host gain as long as we can provide funds. Many of the training offers are extremely good value for money and being able to send blocks of learners give the hosts the confidence to put training events on. We might also think about this in terms of our own fundraising and objectives, we have the MoU ECVET status, the new NOS and the assessors to put these training session on in the UK and might also attract a European audience.

## **Earth Building UK and Ireland Limited**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### Assessors and the New NOS

We were approached last year to Chair the Earth Building Committee in the review of the Heritage Skills NOS for Earth Building. Through discussion we agreed how to transpose a lot of the ECVET wording into the newly framed NOS structure. This means the NOS reads more like the ECVET Skills, Knowledge, Competence framework we developed and has provided a better focus for the units which have grown from 2 to 3. Essentially they now reflect units B Build, M Mix and R Repair. We have been asked to advise on the hours of experience needed for the Recommended Qualifications Structure, RQS. So we have become a trusted partner to CITB in this process although one unable to access their funding due to our charitable status. This could change if we registered a trading arm, another possible funding route we discussed during the year.

Finally as well as Becky and Rebecca Paul Fitzpatrick is a qualified assessor up to level 4. He is based in Cornwall and so we have assessors in the Scotland, the North and South! Paul has a potential accredited route to assessment through the Cornwall Colleges where he trained and taught.

#### Earth Building Europe

We continue to attend EBE quarterly meetings and try to be helpful despite being outside the European funding structures. It would be good to introduce someone else to those meetings and mentor the understanding of what EBE is, does and how we relate to it. They are looking for a new coordinating team which I have declined for now.

#### Historic England

Following our covid application for emergency funding and subsequent discussions it was agreed that we produce a series of three films on the topic of earth buildings for owners and maintenance. It was agreed to subcontract the work to Jeffrey Hart and his technical partner. 2022 saw a series of posts on social media about the sites they visited and filmed, the people they talked to and some of the outcomes. There has been a protracted negotiation over the scripts, content and presentation of the footage which by the end of the year were not fully agreed. This has now been reviewed and the work to complete has been taken on by Tom. It remains the case that HE are interested in the production of this material and we remain hopeful to expand this work on the successful completion of this demonstration project.

#### Training Trainers (JUMP! Activities)

This year has seen two pieces of work in training trainers at the Bartlett School and in Edinburgh, both with Architecture staff and in Edinburgh with some learners as well. The Bartlett training has led to an explosion of interest from both teachers and learners, in the case of Edinburgh too there is much interest although it is too recent to predict what the outcomes will be.

It is clear thought that we are able to deliver effective training online and in person, it is an income stream which we should pursue and that it has effects beyond any amount of training to learners. Trainers once enthused and given basic tools are able to extend the knowledge to learners in an ongoing process better than we can and this is highly effective.

The next area to explore is in further education as well as in higher education but there is little appetite from that sector and little funding that they will admit to.

#### MoU

Yet to sign but everything is in place to do so.

#### UNESCO Chair

We have asked for a copy of the previous report which we supplied answers for, none forthcoming so far.

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2023

#### Events

##### Futurebuild

We participated in Futurebuild in March 2022, the first external activity since lockdown. We showed a CobBauge demo, with CobBauge demo tools and materials. The stand was well supported by HG Matthews which provided a lot of material for discussion including and invitation to speak to Moulton College about training for trainers. This has happened but currently not moving forward while their new head of construction gets going. This time ACAN were the group negotiating with Futurebuild rather than NBUK and no funding was forthcoming to us which has affected our interest in showing there again.

##### Clayfest

Very sadly we lost our venue and funding for Clayfest this year due to market pressures at HG Matthews and not for any lack of enthusiasm. We will see whether they will commit actual funds to host it next year as their business picks up.

We tried to switch to a simpler conference model with partners at the Bartlett but this has been too little too late and finally we have agreed there will be no live event in 2023. However it may be that we host something smaller online later in the year as we have for the past two years, themed in some way. And we have started a series of 'Talking Shops', a monthly opportunity for members to join a discussion, ask questions, bring experience and meet us and each other. It is going well and we need to agree a schedule of hosts to take it forward.

##### Fundraising

Fundraising has brought us success from Historic England's Covid Emergency Fund has converted to the Short Film project. Tudor Trust remain solid funding partners and important continuity for match funding bids. Funding for education training which started with South Wales and the Bartlett and continued with the Bartlett and Edinburgh are important sign posts for the future of what we offer as an organisation. Filling the European funding gap still requires serious work, attention and direction.

##### Bookkeeping

Is now in such good shape we are able to project forward for at least two years in some clarity as well as support fundraising bids in a professional manner which was previously much harder. This is bringing a clarity to what we do which means long discussion at the AGM can focus more on what is achievable and less on what is desirable.

#### Challenges

Funding, succession, direction of travel

##### Ireland

No movement this year except in sending learners on mobilities. So we have some membership there but little appetite to join the wider discussion.

## **Earth Building UK and Ireland Limited**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

Finally

The Bartlett and pressuring RIBA to change the national architecture curriculum the door remains open. The nature of what earth building is and might be is shifting with the growing realisation of the Climate Crisis unfolding. We need to keep these kinds of policy areas in mind, to be a voice for earth where there is no other organism able to provide such focus. We need to think about politics and how we might lobby for change from above as well as from below.

The team are incredible and I want to thank them for the persistence, creativity, energy, humour, vision, good spirits and support they offer Ebuki and each other in what has been a hard year, and continued over the years.

In particular I want to thank Dan for many years long standing service, Roz for joining and support and to Sally who has done a fantastic job in keeping membership and newsletter afloat and in finding a successor and handing over the reigns so well.

Thank you all so much, I really look forward to buying you all a drink as soon as possible.

#### **FINANCIAL REVIEW**

##### **Financial position**

For the year ended 31 March 2023, the charity is reporting a deficit of £32,592 (2022: £35,482 surplus).

##### **Reserves policy**

The charity is looking to generate a reserve level of £10,000 going forward.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Charity constitution**

The Charity is constituted by association.

##### **Recruitment and appointment of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the pre school's development.

##### **Induction and training of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the charity's aims.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06857784 (England and Wales)

##### **Registered Charity number**

1155507

**Earth Building UK and Ireland Limited**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Registered office**

The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Trustees**

Dr L E Cooke  
Ms R Artis  
T Carleton-Prangnell Trustee (appointed 1.1.23)  
R Brittain (appointed 27.2.23)

**Company Secretary**

T Carleton-Prangnell

**Independent Examiner**

Andy Davis FCA  
Mander Duffill Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Approved by order of the board of trustees on .....and signed on it's behalf by:

.....  
T Carleton-Prangnell - Trustee

**Independent Examiner's Report to the Trustees of  
Earth Building UK and Ireland Limited**

**Independent examiner's report to the trustees of Earth Building UK and Ireland Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Andy Davis FCA  
Mander Duffill Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: .....

**Earth Building UK and Ireland Limited**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		15,858	4,170
<b>Charitable activities</b>			
Erasmus		11,257	27,094
JUMP!		-	8,779
Cobbauge		8,338	21,316
Our Way Heritage Lives		-	521
Education		11,650	8,059
HE FILMS		7,000	4,000
EBE Conference		-	2,152
Africa		4,534	-
Investment income	2	53	26
Other income		<u>-</u>	<u>2,500</u>
<b>Total</b>		<u>58,690</u>	<u>78,617</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	30,198	17,201
<b>Charitable activities</b>			
Erasmus		37,672	-
JUMP!		1,586	3,854
Cobbauge		13,118	6,228
Clayfest		900	320
Our Way Heritage Lives		-	2,332
Uplift		-	5,935
Education		-	3,068
HE FILMS		6,604	2,484
EBE Conference		-	1,713
Africa		<u>1,204</u>	<u>-</u>
<b>Total</b>		<u>91,282</u>	<u>43,135</u>
<b>NET INCOME/(EXPENDITURE)</b>		(32,592)	35,482
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>62,770</u>	<u>27,288</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>30,178</u>	<u>62,770</u>

The notes form part of these financial statements

**Earth Building UK and Ireland Limited**

**Balance Sheet**  
**31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	1,310	-
Cash at bank		<u>29,792</u>	<u>63,658</u>
		31,102	63,658
<b>CREDITORS</b>			
Amounts falling due within one year	7	(924)	(888)
		<u>30,178</u>	<u>62,770</u>
<b>NET CURRENT ASSETS</b>			
		<u>30,178</u>	<u>62,770</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>30,178</u>	<u>62,770</u>
<b>NET ASSETS</b>			
		<u>30,178</u>	<u>62,770</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>30,178</u>	<u>62,770</u>
<b>TOTAL FUNDS</b>			
		<u>30,178</u>	<u>62,770</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

.....  
T Carleton-Prangnell - Trustee

The notes form part of these financial statements

## Earth Building UK and Ireland Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### 2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Current account interest	<u>53</u>	<u>26</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**3. RAISING FUNDS**

**Raising donations and legacies**

	31.3.23	31.3.22
	£	£
Support costs	<u>30,198</u>	<u>17,201</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration for non audit work	925	888
Other operating leases	<u>37</u>	<u>-</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	<u>1,310</u>	<u>-</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Accruals and deferred income	<u>924</u>	<u>888</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	62,770	(32,592)	30,178
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>62,770</u>	<u>(32,592)</u>	<u>30,178</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,690	(91,282)	(32,592)
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>58,690</u>	<u>(91,282)</u>	<u>(32,592)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	27,288	35,482	62,770
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>27,288</u>	<u>35,482</u>	<u>62,770</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	78,617	(43,135)	35,482
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>78,617</u>	<u>(43,135)</u>	<u>35,482</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	27,288	2,890	30,178
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>27,288</u>	<u>2,890</u>	<u>30,178</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	137,307	(134,417)	2,890
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>137,307</u>	<u>(134,417)</u>	<u>2,890</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Earth Building UK and Ireland Limited**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership subscriptions	5,437	3,872
Donations	<u>10,421</u>	<u>298</u>
	15,858	4,170
<b>Investment income</b>		
Current account interest	53	26
<b>Charitable activities</b>		
Project income	42,779	71,921
<b>Other income</b>		
Other Income	<u>-</u>	<u>2,500</u>
<b>Total incoming resources</b>	58,690	78,617
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Erasmus expenditure	37,672	-
JUMP! expenditure	1,586	3,854
Cobbauge expenditure	13,118	6,228
Clayfest expenditure	900	320
OWHL expenditure	-	2,332
HE Films Expenditure	<u>3,300</u>	<u>-</u>
	56,576	12,734
<b>Support costs</b>		
<b>Finance</b>		
Bank interest paid	44	38
<b>Other</b>		
Wages	30,214	23,157
Stripe Fees	37	-
Insurance	688	682
Advertising	375	-
Sundries	<u>2,423</u>	<u>5,636</u>
	33,737	29,475
<b>Governance costs</b>		
Auditors' remuneration for non audit work	<u>925</u>	<u>888</u>
Total resources expended	<u>91,282</u>	<u>43,135</u>
<b>Net (expenditure)/income</b>	<u>(32,592)</u>	<u>35,482</u>

This page does not form part of the statutory financial statements

**EARTH BUILDING UK AND IRELAND LTD**

England & Wales - Charity number 1155507

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# Accounts

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REGISTERED COMPANY NUMBER: 06857784 (England and Wales)  
REGISTERED CHARITY NUMBER: 1155507

**Report of the Trustees and Financial Statements**

**for the Year Ended 31 March 2022**

**for**

**Earth Building UK and Ireland Limited**

**Earth Building UK and Ireland Limited**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2022**

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Earth Building UK and Ireland Limited

Report of the Trustees  
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To advance education and knowledge for the public benefit, in particular but not exclusively by providing skills and knowledge on the use of earth as a building material through training, advocacy, consultancy, promoting research and disseminating the useful results of such research.

**Significant activities**

EBUKI started with a meeting, in 2007, of people and organisations interested in increasing and normalising earth in construction. To make earth building normal requires more research, more teaching and training, more standards, more assessment, more information, more networking, more built examples, more experienced professionals, in other words more of lots of different activities! So, we agreed that an organisation, which fostered the use of earth as a building material in all its forms was essential. We have had a great deal of success and continue to grow our organisation from strength to strength.

What we do:

- increase awareness about earth building
- keep our website and social media resources updated on a range of earth building topics
- provide expert speakers and workshop leaders at our National events
- arrange information gathering and dissemination
- work with National and International partners to write, publish and set new standards for earth building techniques
- develop accredited standards in training for earth builders
- send earth builders, trainers and assessors for accredited training
- work to develop a library of information about materials and techniques
- work to develop a mapping facility of UK and Irish earth buildings
- act as an umbrella for research, development and practice funding applications
- participate actively in a European earth building network
- pursue a range of agendas, which make the use of earth much easier
- encourage similar earth building organisations in Africa
- coordinate with joint research (Currently exploring opportunities in India)

**Public benefit**

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission on Public Benefit

Earth Building UK and Ireland Limited

Report of the Trustees  
for the Year Ended 31 March 2022

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

EBUKI have continued to operate in a wide area of activities, events, projects and partnerships in the field of earth building from training, research, awareness raising, networking and fundraising.

EBUKI continue as active and successful advocates of all things earth building, encouraging others in the UK, Europe and Africa.

Funding and our ability to support and retain volunteers and employees is changing, the past year has seen money paid to a number of project officers and execs with more to come from projects and core funding. Systems for both fundraising and the management of funds are in better shape than they were this time last year and our strategies for match funding are evolving.

**Projects**

JUMP!

JUMP! has produced a full set of learning outcomes and teaching modules as well as a well-stocked toolbox for trainers to use wherever they can access <http://www.trainingforchange.eu/>.

The experience of this project has been very positive in once again focussing EBUKI as an organisation towards things that we could and should be working on and the way that we work. As with ECJET Earth the outcomes of JUMP! will continue to resonate with EBUKI for many years to come, giving us access to many pathways to teaching, funding and other areas we can influence. Apart from the dissemination we have already done through Clayfest and Virtual Clayfest JUMP! has allowed us to engage with a number of different projects, Hard to Reach and Uplift.

We gave a full set of online workshops to South Wales HE and FE workshops, showing the potential for the ongoing use of this project and the potential income. The materials we used are available and the recordings are hidden on our Youtube channel.

We also did our first full trainer training in person at the Bartlett School, UCL. This was an opportunity to begin curriculum change moves at RIBA and elsewhere. Also a reasonable earner.

JUMP!2 looks like it isn't happening, the Austrian partner was turned down for funding but Becky and Rowland are both signed as members of German partner Biwena so may be involved if it gets funded in the future.

CobBauge

CobBauge 2 is well under way despite the strains placed by Covid. There was an in-person meeting at Plymouth in September 2021 which was most informative and enjoyable. This consisted of technical and training discussions with UK and FR partners for the first time in a room for one and a half years. It also allowed a good look at the Plymouth workshop, full scale test walls and the build on site. The build on site is being done by a cob builder with no formwork experience and a contractor with formwork experience but none in cob. This led to an excellent exchange.

We are however continuing to progress with training materials, using our existing units, recent Codes of Practice and other sources. CobBauge caught a lot of positive feedback at Earth Build Europe live event and is causing excitement in many quarters both in the UK and further afield. It is certainly the case that EBUKI are having a positive effect on CobBauge and vice versa. There are less than 2 years left to run on this project.

OWHL

The OWHL (Our Way Heritage Lives) Project has been badly affected by Covid since the basis of the project is to visit sites to show best practice. When this is not possible then of course novel ways to share have to be found. There is work going on to fill the gaps in countries not visited and time will tell how many site visits will be missed. However with restrictions easing there are now trips planned to Iceland and Sweden.

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2022

#### Hard to reach

The Tudor Trust grant has been extended for a further 2 years with the same split in funding between hard to reach and core. Liaison with the Princes Foundation will continue but needs discussion. The UPLIFT group need consultation on the split in Tudor Trust funds to kick start their planned hard to reach workshops.

#### Lets Build With Earth Zimbabwe

LBWEZW has been moving slowly with regular contact between Ebuki and Zimbabwe partners. Recent signs are positive with large scale contractors and brick makers discussing the use of unfired products picking up pace. We will also run training for trainers at the Technical University NUST where we already have an MoU and extend this to FE colleges in Harare, Bulawayo and Mutare. RK will travel in April 2022.

#### **Activities**

##### Erasmus+

We applied successfully in 2020 for mobilities funding to allow us to send learners to 6 partner organisations. This brought in welcome funding to offer networking and training opportunities. We also hope to widen the scope of these with HE students and others for a tailor made Amaco training.

##### Assessor training and UPLIFT

As mentioned above UPLIFT is taking off and this supports both our efforts to begin assessing learners and supporting our assessors. This shift in roles and how we manage it financially is something to explore further with Tudor Trust, Princes Foundation and with potential match funders, in particular the Weston Foundation. The MoU event run in August 2021 was a great success, bringing UPLIFT members together, discussing ECVET, hard to reach funding, training approaches as well as an assessed event which will allow us to sign the EBE MoU finally.

##### Earth Building Europe

EBE has quarterly meetings on skype with members from states across Europe, currently around 16 not all of whom are in the EU, but relations are good. This is a forum to share and discuss training, assessment, events, ideas and develop network relations. We offered and ran a successful online event in May 2021 and discussed which European partner might be interested in doing something similar this year to maintain the momentum.

##### MoU

Yet to sign but everything is in place to do so.

##### UNESCO Chair

We have asked for a copy of the previous report which we supplied answers for, none forthcoming so far.

#### **Events**

##### Futurebuild

We will participate in Futurebuild in March 2022, the last external activity before lockdown. We hope to show a little CobBauge demo this time, hoping also for CobBauge demo materials as well. This time with support of ACAN rather than NBUK.

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2022

#### INTBAU

We are invited to speak at their World Congress event in March 2022, so relations remain cordial and cooperative.

#### **Fundraising**

Fundraising since 2020 has brought us success from Princes Foundation. Our application to Historic England's Covid Emergency Fund has converted to the Short Film project. Tudor Trust remain solid funding partners and important continuity for match funding bids. Funding for education training, South Wales and the Bartlett are important sign posts for the future.

Brexit is our biggest headache, existing European funded projects will end in 2022 and 2023 with no more possible after that. Filling the funding gap requires serious work and direction.

#### **Bookkeeping**

Is now in such good shape we are able to project forward for at least two years in some clarity as well as support fundraising bids in a professional manner which was previously much harder. This is bringing a clarity to what we do which means long discussion at the AGM can focus more on what is achievable and less on what is desirable.

#### **Challenges**

Funding, succession, direction of travel...

#### **Ireland**

We agreed to mentor an Architect Bursary application by Sarah Breen Lovett to pursue her investigations in to FAST SLOW approaches to earth building, prefabrication and traditional techniques. Unfortunately Sarah's project foundered and we currently have no active feelers in Ireland.

The Bartlett and pressuring RIBA to change the national architecture curriculum the door remains open. The nature of what earth building is and might be is shifting with the growing realisation of the Climate Crisis unfolding. We need to keep these kinds of policy areas in mind, to be a voice for earth where there is no other organism able to provide such focus. We need to think about politics and how we might lobby for change from above as well as from below.

The team are incredible and I want to thank them for the persistence, creativity, energy, humour, vision, good spirits and support they offer Ebuki and each other in what has been a hard year, and continued over the years. Thank You All so much, I really look forward to buying you all a drink as soon as possible.

#### **FINANCIAL REVIEW**

##### **Financial position**

For the year ended 31 March 2022, the charity is reporting a surplus of £35,482 (2021: £18,174 surplus).

##### **Reserves policy**

The charity is looking to generate a reserve level of £10,000 going forward.

Earth Building UK and Ireland Limited

Report of the Trustees  
for the Year Ended 31 March 2022

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Charity constitution**

The Charity is constituted by association.

**Recruitment and appointment of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the pre school's development.

**Induction and training of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the charity's aims.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06857784 (England and Wales)

**Registered Charity number**

1155507

**Registered office**

The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Trustees**

D Maskell  
Dr L E Cooke  
Professor P J Walker (resigned 5.2.22)  
A N Weismann (resigned 5.2.22)  
Ms R Artis Trustee

**Company Secretary**

D Maskell

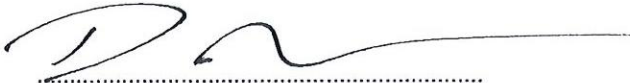
**Earth Building UK and Ireland Limited**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**Independent Examiner**

Mander Duffill Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Approved by order of the board of trustees on .....16.12.22..... and signed on its behalf by:



.....  
D Maskell - Trustee

**Independent Examiner's Report to the Trustees of  
Earth Building UK and Ireland Limited**

**Independent examiner's report to the trustees of Earth Building UK and Ireland Limited ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Andy Davis FCA  
Mander Duffill Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 20 December 2022

**Earth Building UK and Ireland Limited**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		4,170	19,607
<b>Charitable activities</b>			
Erasmus		27,094	-
JUMP__!		8,779	4,737
Cobbauge		21,316	16,707
Clayfest		-	4,332
Our Way Heritage Lives		521	8,196
Uplift		-	2,997
Education		8,059	188
HE FILMS		4,000	-
EBE Conference		2,152	-
Other Income		2,500	-
Investment income	2	<u>26</u>	<u>18</u>
<b>Total</b>		<b>78,617</b>	<b>56,782</b>
<b>EXPENDITURE ON</b>			
Raising funds	3	17,201	17,657
<b>Charitable activities</b>			
JUMP__!		3,854	1,159
Cobbauge		6,228	13,280
SVQ Assessor Training		-	1,748
Clayfest		320	1,948
Our Way Heritage Lives		2,332	2,864
Uplift		5,935	-
Education		3,068	-
HE FILMS		2,484	-
EBE Conference		1,713	-
Other		<u>-</u>	<u>(48)</u>
<b>Total</b>		<b>43,135</b>	<b>38,608</b>
<b>NET INCOME</b>		<b>35,482</b>	<b>18,174</b>

The notes form part of these financial statements

**Earth Building UK and Ireland Limited**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>	27,288	9,114
	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>62,770</u>	<u>27,288</u>

The notes form part of these financial statements

Earth Building UK and Ireland Limited

Balance Sheet  
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		63,658	55,198
<b>CREDITORS</b>			
Amounts falling due within one year	6	(888)	(27,910)
<b>NET CURRENT ASSETS</b>		<u>62,770</u>	<u>27,288</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>62,770</u>	<u>27,288</u>
<b>NET ASSETS</b>		<u>62,770</u>	<u>27,288</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>62,770</u>	<u>27,288</u>
<b>TOTAL FUNDS</b>		<u>62,770</u>	<u>27,288</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16.12.22 and were signed on its behalf by:

  
.....  
D Maskell - Trustee

The notes form part of these financial statements

Earth Building UK and Ireland Limited

Notes to the Financial Statements  
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Current account interest	<u>26</u>	<u>18</u>

Earth Building UK and Ireland Limited

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

3. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Support costs	<u>17,201</u>	<u>17,657</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Auditors' remuneration for non audit work	<u>888</u>	<u>816</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Accruals and deferred income	<u>888</u>	<u>27,910</u>

7. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	27,288	35,482	62,770
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>27,288</u>	<u>35,482</u>	<u>62,770</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	78,617	(43,135)	35,482
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>78,617</u>	<u>(43,135)</u>	<u>35,482</u>

Earth Building UK and Ireland Limited

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	9,114	18,174	27,288
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>9,114</u>	<u>18,174</u>	<u>27,288</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,782	(38,608)	18,174
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>56,782</u>	<u>(38,608)</u>	<u>18,174</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	9,114	53,656	62,770
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>9,114</u>	<u>53,656</u>	<u>62,770</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	135,399	(81,743)	53,656
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>135,399</u>	<u>(81,743)</u>	<u>53,656</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Earth Building UK and Ireland Limited**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership subscriptions	3,872	3,507
Donations	298	6,100
Grants	<u>-</u>	<u>10,000</u>
	4,170	19,607
<b>Investment income</b>		
Current account interest	26	18
<b>Charitable activities</b>		
Project income	71,921	37,157
<b>Other Income</b>		
Other Income	<u>2,500</u>	<u>-</u>
<b>Total incoming resources</b>	<b>78,617</b>	<b>56,782</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Erasmus expenditure	-	2,864
JUMPI expenditure	3,854	1,439
Cobbaughe expenditure	6,228	13,280
Clayfest expenditure	320	1,948
SVQ training expenditure	-	1,748
OWHL expenditure	<u>2,332</u>	<u>-</u>
	12,734	21,279
<b>Support costs</b>		
<b>Finance</b>		
Bank interest paid	38	36
<b>Other</b>		
Wages	23,157	14,942
Insurance	682	667
Sundries	<u>5,636</u>	<u>868</u>
	29,475	16,477
<b>Governance costs</b>		
Auditors' remuneration for non audit work	<u>888</u>	<u>816</u>
<b>Total resources expended</b>	<b>43,135</b>	<b>38,608</b>
<b>Net Surplus</b>	<b><u>35,482</u></b>	<b><u>18,174</u></b>

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**EARTH BUILDING UK AND IRELAND LTD**

England & Wales - Charity number 1155507

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# Accounts

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REGISTERED COMPANY NUMBER: 06857784 (England and Wales)  
REGISTERED CHARITY NUMBER: 1155507

**Report of the Trustees and Financial Statements**

**for the Year Ended 31 March 2021**

**for**

**Earth Building UK and Ireland Limited**

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Earth Building UK and Ireland Limited**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

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## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To advance education and knowledge for the public benefit, in particular but not exclusively by providing skills and knowledge on the use of earth as a building material through training, advocacy, consultancy, promoting research and disseminating the useful results of such research.

##### **Significant activities**

EBUKI started with a meeting, in 2007, of people and organisations interested in increasing and normalising earth in construction. To make earth building normal requires more research, more teaching and training, more standards, more assessment, more information, more networking, more built examples, more experienced professionals, in other words more of lots of different activities! So, we agreed that an organisation, which fostered the use of earth as a building material in all its forms was essential. We have had a great deal of success and continue to grow our organisation from strength to strength.

What we do:

- increase awareness about earth building
- keep our website and social media resources updated on a range of earth building topics
- provide expert speakers and workshop leaders at our National events
- arrange information gathering and dissemination
- work with National and International partners to write, publish and set new standards for earth building techniques
- develop accredited standards in training for earth builders
- send earth builders, trainers and assessors for accredited training
- work to develop a library of information about materials and techniques
- work to develop a mapping facility of UK and Irish earth buildings
- act as an umbrella for research, development and practice funding applications
- participate actively in a European earth building network
- pursue a range of agendas, which make the use of earth much easier
- encourage similar earth building organisations in Africa
- coordinate with joint research (Currently exploring opportunities in India)

##### **Public benefit**

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission on Public Benefit

## Earth Building UK and Ireland Limited

### Report of the Trustees for the Year Ended 31 March 2021

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Clayfest 2020 was held online due to Covid; a two day event with 20 speakers on three topics. The number of attendees was still impressive though, over 200 for our first online offering which reached audiences in Africa, Asia, the Americas and Europe as well as our home nations. Financially this event successfully brought welcome funds into the Ebuki reserves.

JUMP! came to a conclusion, a little delayed due to Covid but still an ambitious project which enabling trainers to be trained in eco construction. This year we have run online T4T (Training for Trainers) sessions at the University of South Wales based on JUMP! The tangible benefits of the project are becoming clearer and starting to offer us tools for use in the organisation and in our member organisations.

Our CobBauge commitments continued mainly through online meetings, information sharing and individual production. Scaling up for full scale building in France and the UK got underway with Ebuki supporting with technical and training issues.

The OWHL (Our Way Heritage Lives) Project is an Erasmus KA2 project which was designed to allow all partners to visit each other's projects and assess, adopt and promote best practice. This has been very much affected by travel restrictions which has led to innovation in delivering online visits and sharing.

The Tudor Trust grant which runs over two years has been delayed due to Covid, with in person workshops being delayed and much of the planning and discussions around the best way forward happening online and through correspondence. Planning for an event to allow us to sign the ECVET Earth MoU to finally bring us in line with European partners was under way. Through efforts in Clayfest Online and other actions a group was convened under the working title of Uplift, co-funded from contribution by the Princes Trust, bringing together trainers to explore the opportunities for widening training, increase the understanding of ECVET Earth.

Let's Build with Earth Zimbabwe meetings continued online, funding bids were made. Some progress has been seen in the uptake of earth in Zimbabwe through these efforts but the pace has been affected by Covid restrictions both here and there.

#### **FINANCIAL REVIEW**

##### **Financial position**

For the year ended 31 March 2021, the charity is reporting a surplus of £18,174 (2020: £8,266 surplus).

##### **Reserves policy**

The charity is looking to maintain a minimum reserve level of £10,000 going forward.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Charity constitution**

The Charity is constituted by association.

**Earth Building UK and Ireland Limited**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the pre school's development.

**Induction and training of new trustees**

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the charity's aims.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06857784 (England and Wales)

**Registered Charity number**

1155507

**Registered office**

The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Trustees**

D Maskell  
Dr L E Cooke  
Professor P J Walker  
A N Weismann  
Ms R Artis (appointed 15.1.21)

**Company Secretary**

D Maskell

**Independent Examiner**

Andy Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Approved by order of the board of trustees on 17.12.21 ..... and signed on its behalf by:



.....  
D Maskell - Trustee

**Independent Examiner's Report to the Trustees of  
Earth Building UK and Ireland Limited**

**Independent examiner's report to the trustees of Earth Building UK and Ireland Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Andy Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 20 December 2021

**Earth Building UK and Ireland Limited**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		19,607	13,228
<b>Charitable activities</b>			
Erasmus		8,196	1,729
JUMP__!		4,737	14,570
Cobbauge		16,707	6,741
Clayfest		4,332	6,398
SVQ Assessor Training		-	5,200
Uplift		2,997	-
Education		188	-
Investment income	2	<u>18</u>	<u>6</u>
<b>Total</b>		56,782	47,872
 <b>EXPENDITURE ON</b>			
Raising funds	3	17,657	28
<b>Charitable activities</b>			
JUMP__!		1,159	12,117
Cobbauge		13,280	7,047
Clayfest		1,948	3,401
Celebrating Turf Traditions		-	151
SVQ Assessor Training		1,748	985
Our Way Heritage Lives		2,864	755
Other		<u>(48)</u>	<u>15,122</u>
<b>Total</b>		38,608	39,606
<b>NET INCOME</b>		18,174	8,266
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		9,114	848

The notes form part of these financial statements

**Earth Building UK and Ireland Limited**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>27,288</u>	<u>9,114</u>

The notes form part of these financial statements

**Earth Building UK and Ireland Limited**

**Balance Sheet**  
**31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	-	9,265
Cash at bank		<u>55,198</u>	<u>932</u>
		55,198	10,197
<b>CREDITORS</b>			
Amounts falling due within one year	8	(27,910)	(1,083)
		<u>27,288</u>	<u>9,114</u>
<b>NET CURRENT ASSETS</b>			
		27,288	9,114
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		27,288	9,114
		<u>27,288</u>	<u>9,114</u>
<b>NET ASSETS/(LIABILITIES)</b>			
		<u>27,288</u>	<u>9,114</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>27,288</u>	<u>9,114</u>
<b>TOTAL FUNDS</b>		<u>27,288</u>	<u>9,114</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17.12.21 and were signed on its behalf by:

  
.....  
D Maskell - Trustee

The notes form part of these financial statements

## Earth Building UK and Ireland Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Current account interest	<u>18</u>	<u>6</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**3. RAISING FUNDS**

**Raising donations and legacies**

	31.3.21	31.3.20
	£	£
Support costs	<u>17,657</u>	<u>28</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Auditors' remuneration	-	144
Auditors' remuneration for non audit work	<u>816</u>	<u>804</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

Trustee D Maskell was reimbursed for AGM expenses of £89.60 for the year ended 31 March 2020.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

<u>31.3.21</u>	<u>31.3.20</u>
----------------	----------------

No employees received emoluments in excess of £60,000.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Other debtors	<u>-</u>	<u>9,265</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	-	280
Accruals and deferred income	<u>27,910</u>	<u>803</u>
	<u>27,910</u>	<u>1,083</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement	At
	£	in funds	31.3.21
		£	£
<b>Unrestricted funds</b>			
General fund	9,114	18,174	27,288
	<u>9,114</u>	<u>18,174</u>	<u>27,288</u>
<b>TOTAL FUNDS</b>	<u>9,114</u>	<u>18,174</u>	<u>27,288</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	56,782	(38,608)	18,174
	<u>56,782</u>	<u>(38,608)</u>	<u>18,174</u>
<b>TOTAL FUNDS</b>	<u>56,782</u>	<u>(38,608)</u>	<u>18,174</u>

**Comparatives for movement in funds**

	At 1.4.19	Net movement	At
	£	in funds	31.3.20
		£	£
<b>Unrestricted funds</b>			
General fund	848	8,266	9,114
	<u>848</u>	<u>8,266</u>	<u>9,114</u>
<b>TOTAL FUNDS</b>	<u>848</u>	<u>8,266</u>	<u>9,114</u>

**Earth Building UK and Ireland Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,872	(39,606)	8,266
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>47,872</u>	<u>(39,606)</u>	<u>8,266</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	848	26,440	27,288
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>848</u>	<u>26,440</u>	<u>27,288</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,654	(78,214)	26,440
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>104,654</u>	<u>(78,214)</u>	<u>26,440</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**Earth Building UK and Ireland Limited**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership subscriptions	3,507	2,948
Donations	6,100	280
Grants	<u>10,000</u>	<u>10,000</u>
	19,607	13,228
<b>Investment income</b>		
Current account interest	18	6
<b>Charitable activities</b>		
Project income	<u>37,157</u>	<u>34,638</u>
<b>Total incoming resources</b>	56,782	47,872
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Erasmus expenditure	2,864	-
JUMP! expenditure	1,439	12,117
Cobbauge expenditure	13,280	7,047
Clayfest expenditure	1,948	3,401
Turf traditions expenditure	-	151
SVQ training expenditure	1,748	985
OWHL expenditure	<u>-</u>	<u>755</u>
	21,279	24,456
<b>Support costs</b>		
<b>Finance</b>		
Bank interest paid	36	28
<b>Other</b>		
Wages	14,942	11,931
Meeting costs	-	1,123
Insurance	667	654
Sundries	<u>868</u>	<u>466</u>
	16,477	14,174
<b>Governance costs</b>		
Auditors' remuneration	-	144
Auditors' remuneration for non audit work	<u>816</u>	<u>804</u>
	816	948

This page does not form part of the statutory financial statements

**Earth Building UK and Ireland Limited**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21	31.3.20
	<u>£</u>	<u>£</u>
Total resources expended	<u>38,608</u>	<u>39,606</u>
<b>Net income</b>	<u><u>18,174</u></u>	<u><u>8,266</u></u>

This page does not form part of the statutory financial statements