

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

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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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		19,607	13,228
Charitable activities			
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	18	6
Total		56,782	47,872
EXPENDITURE ON			
Raising funds	3	17,657	28
Charitable activities			
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		(48)	15,122
Total		38,608	39,606
NET INCOME		18,174	8,266
RECONCILIATION OF FUNDS			
Total funds brought forward		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 £
TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS			
Debtors	7	-	9,265
Cash at bank		<u>55,198</u>	<u>932</u>
		55,198	10,197
CREDITORS			
Amounts falling due within one year	8	(27,910)	(1,083)
		<u>27,288</u>	<u>9,114</u>
NET CURRENT ASSETS			
		27,288	9,114
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>27,288</u>	<u>9,114</u>
NET ASSETS/(LIABILITIES)			
		<u>27,288</u>	<u>9,114</u>
FUNDS	9		
Unrestricted funds		<u>27,288</u>	<u>9,114</u>
TOTAL FUNDS		<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>
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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 in funds £	At 31.3.21 £
Unrestricted funds			
General fund	9,114	18,174	27,288
	<u>9,114</u>	<u>18,174</u>	<u>27,288</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	56,782	(38,608)	18,174
	<u>56,782</u>	<u>(38,608)</u>	<u>18,174</u>
TOTAL FUNDS	<u>56,782</u>	<u>(38,608)</u>	<u>18,174</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	848	8,266	9,114
	<u>848</u>	<u>8,266</u>	<u>9,114</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	47,872	(39,606)	8,266
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	848	26,440	27,288
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	104,654	(78,214)	26,440
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership subscriptions	3,507	2,948
Donations	6,100	280
Grants	<u>10,000</u>	<u>10,000</u>
	19,607	13,228
Investment income		
Current account interest	18	6
Charitable activities		
Project income	<u>37,157</u>	<u>34,638</u>
Total incoming resources	56,782	47,872
EXPENDITURE		
Charitable activities		
Erasmus expenditure	2,864	-
JUMP! expenditure	1,439	12,117
Cobbaughe 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
Support costs		
Finance		
Bank interest paid	36	28
Other		
Wages	14,942	11,931
Meeting costs	-	1,123
Insurance	667	654
Sundries	<u>868</u>	<u>466</u>
	16,477	14,174
Governance costs		
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 <u>£</u>	31.3.20 <u>£</u>
Total resources expended	<u>38,608</u>	<u>39,606</u>
Net income	<u><u>18,174</u></u>	<u><u>8,266</u></u>

This page does not form part of the statutory financial statements