

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

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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 on5.12.24..... 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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,354	15,858
Charitable activities			
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>
Total		<u>79,241</u>	<u>58,690</u>
 EXPENDITURE ON			
Raising funds	3	28,643	30,198
Charitable activities			
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>
Total		<u>53,576</u>	<u>91,282</u>
 NET INCOME/(EXPENDITURE)		25,665	(32,592)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>30,178</u>	<u>62,770</u>
 TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS			
Debtors	6	10,000	1,310
Cash at bank		<u>46,875</u>	<u>29,792</u>
		56,875	31,102
CREDITORS			
Amounts falling due within one year	7	(1,032)	(924)
		<u>55,843</u>	<u>30,178</u>
NET CURRENT ASSETS			
		<u>55,843</u>	<u>30,178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>55,843</u>	<u>30,178</u>
NET ASSETS			
		<u>55,843</u>	<u>30,178</u>
FUNDS	8		
Unrestricted funds		<u>55,843</u>	<u>30,178</u>
TOTAL FUNDS		<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 £
Unrestricted funds			
General fund	30,178	25,665	55,843
	<u>30,178</u>	<u>25,665</u>	<u>55,843</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	79,241	(53,576)	25,665
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	62,770	(32,592)	30,178
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	58,690	(91,282)	(32,592)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	62,770	(6,927)	55,843
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	137,931	(144,858)	(6,927)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership subscriptions	5,835	5,437
Donations	<u>10,519</u>	<u>10,421</u>
	16,354	15,858
Investment income		
Current account interest	182	53
Charitable activities		
Project income	<u>62,705</u>	<u>42,779</u>
Total incoming resources	79,241	58,690
EXPENDITURE		
Charitable activities		
Erasmus expenditure	1,310	37,672
JUMP! expenditure	-	1,586
Cobbaugue 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
Support costs		
Finance		
Bank interest paid	44	44
Other		
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
Governance costs		
Auditors' remuneration for non audit work	<u>1,032</u>	<u>925</u>
Total resources expended	<u>53,576</u>	<u>91,282</u>
Net income/(expenditure)	<u>25,665</u>	<u>(32,592)</u>

This page does not form part of the statutory financial statements