

# Eco Brixs UK

England & Wales · Charity number 1184169

## Details

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**Other names** ECO BRIX'S

**Status** Registered

**Legal form** CIO

**Registered** 2019-06-28

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

## Contact

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**Website** [www.ecobrixs.org](http://www.ecobrixs.org)

## Activities

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**Objects:** THE PRESERVATION AND PROTECTION OF THE ENVIRONMENT FOR THE PUBLIC BENEFIT, MAINLY BUT NOT EXCLUSIVELY IN THE MASAKA REGION OF UGANDA, BY SUPPORT TO:(A) THE PROMOTION OF WASTE REDUCTION, RE-USE, RECLAMATION, RECYCLING AND IMPROVED WASTE MANAGEMENT TECHNIQUES;(B) EDUCATING THE PUBLIC ABOUT ENVIRONMENTAL CONSERVATION, WASTE REDUCTION AND WASTE DISPOSAL.

**Activities:** General Charitable Purposes Education/training Disability The Prevention Or Relief Of Poverty Environment/conservation/heritage Economic/community Development/employment

## Classification

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- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Uganda

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£523,494	£532,106	£22,740	2
2024-06-30	£290,822	£275,566	-	-
2023-06-30	£183,033	£181,273	-	-
2022-06-30	£126,126	£123,701	-	-
2021-06-30	£22,419	£26,481	-	-

## Trustees

Name	Role	Appointed
<b>Martin Worster</b>	Chair	2020-10-27
Anjana Krishnan		2020-11-16
Anthony Topham		2022-10-04
Kedge Martin		2022-10-06
Nick Chapman		2021-06-22

**Eco Brixs UK**

England & Wales - Charity number 1184169

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2025**

**ECO BRIX UK**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1184169**

Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester  
PO20 7EG

**ECO BRIX UK**  
(Charitable Incorporated Organisation)

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**ECO BRIX UK**

(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1184169
<b>DATE OF REGISTRATION</b>	28 June 2019: CIO registration
<b>START OF FINANCIAL YEAR</b>	1st July 2024
<b>END OF FINANCIAL YEAR</b>	30th June 2025
<b>TRUSTEES AS AT 30th June 2025</b>	Martin Worster                      Chair Nick Chapman                      Treasurer Anthony Topham Kedge Martin Anjana Krishnan
<b>Key Management Personnel</b>	Andy Bownds                      CEO & Founder Andy Teale                          UK Operations Manager
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	Constitution
<b>OBJECTS</b>	The preservation and protection of the environment for the public benefit, mainly but not exclusively in the Masaka region of Uganda, by support to: (a) The promotion of waste reduction, re-use, reclamation, recycling and improved waste management techniques; (b) Educating the public about environmental conservation, waste reduction and waste disposal.
<b>CORRESPONDENCE ADDRESS</b>	6 Vicarage Close Aston Bampton Oxfordshire OX18 2BZ
<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester PO20 7EG

**ECO BRIX UK**  
(Charitable Incorporated Organisation)

**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

The Trustees present their annual report and the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 2015 "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2020.

**Objectives and activities**

The preservation and protection of the environment for the public benefit, mainly but not exclusively in the Masaka region of Uganda, by support to:

- (a) The promotion of waste reduction, re-use, reclamation, recycling and improved waste management techniques;
- (b) Educating the public about environmental conservation, waste reduction and waste disposal.

**The Objects for which the Charity is established:**

The UK Charity Eco Brixs UK focuses on marketing and fundraising activities for its partner organisation, a Ugandan NGO, which is called 'ECO BRIXS' and is a registered NGO in Uganda with registration number 4042. It is often referred to as 'Eco Brixs Uganda' to distinguish it from the UK charity.

**The Ugandan NGO:**

The Ugandan entity, based in the district of Masaka in Uganda, uses the funds raised by the UK Charity to grow its recycling services and reduce pollution.

The focus of the organisation is recycling plastic waste, as currently there are no waste management systems in Uganda, and it is estimated that 600 tonnes of plastic is disposed of each day in Uganda.

Furthermore, this waste is often burnt or buried in unsafe landfills, posing a risk to both the environment and the community.

The NGO's model is based on purchasing plastic waste from the community, therefore creating job opportunities to also tackle poverty in Uganda. Once the plastic is purchased, the NGO recycles this plastic into new items of value (Eco-Products and Plastic Flake), which it can sell. This helps the NGO to generate revenue to ensure it can keep paying the community for its plastic waste.

In addition to this, the NGO also focuses on:

- Job Creation to Young Adults, Women, and People with Disabilities
- Establishing Recycling & Work programmes in Refugee Settlements
- Green education programmes for school pupils, youths and the wider population

**Main achievements in period to 30th June 2025**

**How the UK Charity works in partnership with the Ugandan NGO:**

The UK charity helps facilitate this work via fundraising, which helps the NGO to contribute to the preservation and protection of the Masaka environment, as well as promote and teach environmentally-friendly behaviours to the local people.

In its sixth financial year, the UK Charity raised funds of £523,494 to support this work. Within the year, it donated £448,433 to the Ugandan NGO.

**ECO BRIX UK**  
(Charitable Incorporated Organisation)  
**TRUSTEES REPORT Continued**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**Funds were raised via:**

- Donations from members of the public (£6,619)
- Gift Aid (£699)
- Grant funding (£494,725)
- Sale of Carbon Credits (£3,466)
- University Education Programme (£9,062)
- Providing a consultancy service (£8,363)
- Eco-Product Sales (£560)

**Note A:** whilst Eco Brixs UK received a further £50,672 under the CFYE programme in Year 6, this is income for its consortium partner, Taka Taka Solutions . As these funds cannot be used to support Eco Brixs' work and activities, this amount has been listed in Note 'N8 Funds received as agent' and not included in total income on the SOFA.

**Note B:** Eco Brixs UK facilitated an impact loan of £17,035 from the Belgian charity Crédit Sud (Fraternité Saint-Paul) to support operations in Uganda, specifically to fund the purchase of a new truck for the collection network. The funds were received by the UK entity and transferred in full to Eco Brixs Uganda, which maintains direct responsibility for the loan's management and repayment. As this was a pass-through loan and not a grant, the amount does not appear within Eco Brixs UK's income. Subsequent repayments will be made directly from Eco Brixs Uganda to Crédit Sud, with no further funds passing through Eco Brixs UK.

Alongside the UK charity's direct financial contributions to the NGO, the UK charity also supports the Ugandan organisation in its own fundraising efforts, specifically by marketing the NGOs work and achievements. This has helped the Ugandan NGO to fundraise a further £24,924 that has been paid directly to that organisation. This was a grant from TRANSFORM to help Eco Brixs scale its impact in Uganda, and is awarded under a partnership with Unilever, the UK's Foreign, Commonwealth & Development Office (FCDO), and EY.

This 'marketing support' has been largely achieved by the UK charity maintaining and developing the following:

- A website and blog
- Several social media platforms, growing the number of followers on each:
  - Facebook
  - Twitter
  - Instagram
  - YouTube
  - LinkedIn
  - TikTok
- A monthly online newsletter

Each method above has been used to promote the work of both organisations, stay in touch with supporters, and generate donations.

The carbon offset programme that was established in 2021 has helped generate a further £3,466 in Year 6. This programme was set up as the plastic recycling process in Uganda creates 'carbon savings' when new products are created out of recycled plastic rather than using virgin plastic or other brand new materials (e.g. timber). Therefore, Eco Brixs has the opportunity to sell carbon credits to external organisations and individuals to help them offset their carbon impact.

This service helps protect the environment and educate the public about carbon emissions, whilst also raising funds to further support the development of Eco Brixs UK and Eco Brixs Uganda.

The consultancy service has also continued since 2021 raising a further £8,363 in this financial year. This is led by the CEO of Eco Brixs who provides advice to external organisations on how they can set up their own recycling project in Africa, replicating the model of Eco Brixs (recycling plastic whilst creating collection jobs for the community).

To date, Eco Brixs has advised organisations in Nigeria, South Sudan and the Democratic Republic of Congo. This is helping Eco Brixs UK to contribute to the protection of the environment on an international scale while helping to raise funds to further the work in Uganda.

Eco Brixs also began running a Education Programme with the University College Dublin in 2024, where it hosts a group of students as Eco Brixs' Recycling Plant in Uganda for a week. They collaborate with the Ugandan team on projects as well as learn about recycling, the circular economy, and Ugandan culture. To date, this has generated unrestricted income of £9,062 as the students fundraise for the trip as a part of their course programme.

**ECO BRIX UK**  
(Charitable Incorporated Organisation)

**TRUSTEES REPORT Continued**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**Organisational structure and any wider network workings**

The UK Charity Eco Brix UK works in partnership with the Ugandan NGO, to help protect the environment, whilst creating jobs, in the region of Masaka, Uganda.

As principally a fundraising organisation for the Ugandan NGO, the trustees of the UK charity monitor the accountability of the funds donated. This is reported through the CEO, Andrew Bownds, who presents this information at quarterly Board meetings and as required. The CEO is responsible for ensuring donated funds are spent in Uganda as outlined by the trustees' decisions.

As donations made from the UK entity to the Ugandan NGO are in the region of several thousand pounds (to minimise international transfer costs), and equal to a significant amount of the charity's income, these are dual authorised by the trustees after extensive discussion with, and clear justification from, the CEO.

The expenditure of these funds is monitored according to the UK charity's policy of monitoring expenditure abroad.

**Structure, Governance and Management**

New trustees are recruited through a process of public advertising which includes publishing a role description and person specification. (The term for a new trustee is three years.) Then, shortlisted candidates are interviewed by the current trustees, where the candidates are assessed with regards to their skills, knowledge and experience, to ensure they have the necessary criteria to effectively administer the CIO.

As the governing document describes, age is also considered (required to be above 16). For the selected candidates, a verbal and written offer is made for them to accept. If accepted, a resolution is then passed by the current trustees and the Chair (or nominated person) will update the Charity Register to reflect the appointment of the new trustee.

New trustees are provided with copies of Eco Brix UK's governing document and latest Annual Returns to familiarise themselves with, as outlined in the organisation's constitution.

Trustees are also asked to read the Charity Commission's 'The Essential Trustee: What You Need to Know, What You Need to Do' document.

Trustees are then given an induction presentation to Eco Brix (both the UK Entity and the Ugandan NGO). This introduces the organisation's model and financial position, and is presented by the CEO and/or current trustees.

The induction is followed by an open Q&A session, where the new trustees can ask further questions if required.

**Grant Making**

The UK Charity Eco Brix UK does not offer grants, but makes donations to the NGO entity, allowing the Ugandan organisation to develop its plastic recycling services and education programmes.

The UK Board authorises any payments made to the Ugandan NGO. This will take place after an agreement has been made between the Board and the CEO on how the funds will be spent.

The CEO, who is based in Uganda, is accountable for how the donated funds are spent, and reports back to the UK Trustees via email and monthly digital conference calls.

This process is outlined in the UK charity's policy on monitoring expenditure abroad.

**Finance Overview - 2025**

Eco Brix UK is in a positive financial position at the end of Year 6, with £523,494 fundraised and £27,786 held in the bank.

Of this bank balance, the unrestricted fund balance is £22,740. Based on this, the organisation has more funds than the minimum requirement of its reserves policy—an excess of £2,636.

The charity has generated an income of £523,494 in the current financial year.

The majority of income was generated through grants (£494,725), which represents 95% of the organisation's income.

The reserves policy of the charity in Year 6 requires the organisation to hold a minimum balance of £20,104 in unrestricted funds, which is the equivalent of the charity's costs for a period of 6 months.

**Reserves Policy**

The reserves policy of the charity in Year 6 requires the organisation to hold a minimum balance of £20,104 in unrestricted funds, which is the equivalent of the charity's costs for a period of 6 months.

This policy is to ensure the longevity of Eco Brix UK so that it can continue operations and the pursuit of its charitable objectives over the long term.

**Risk**

The trustees and staff of Eco Brix UK conducted a detailed risk review in March 2025. This analysed the principal risks facing the charity, alongside solutions to manage those risks.

These risks are monitored and updated regularly as they are shared within Eco Brix UK's monthly management reports.

**ECO BRIX UK**  
(Charitable Incorporated Organisation)  
**TRUSTEES REPORT Continued**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**Trustees' Responsibilities**

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- Make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation. Select suitable accounting policies and apply them consistently

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on : **24/04/26**

Signed on their behalf by:



Name :

**Anthony Topham**

**ECO BRIX UK**  
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the Trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the CIO") for the year ended 30 June 2025.

As the CIO's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Responsibilities and basis of report**

I report in respect of my examination of Eco Brix UK accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since Eco Brix UK's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am a fellow member of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed : 

Date : 27.4.26

K Gomes FCIE MAAT  
Independent Examiners Ltd  
The Grain Store, Hills Barns  
Appledram Lane South, Chichester  
PO20 7EG

**ECO BRIX UK**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH JUNE 2025**

	Notes	Unrestricted Funds	Restricted Funds	TOTAL 2025	TOTAL 2024
		£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations & Legacies	<b>3a</b>	17,032	485,011	502,043	278,854
Charitable Activities	<b>3b</b>	12,528	-	12,528	9,550
Other trading Activities	<b>3c</b>	8,923	-	8,923	2,418
<b>TOTAL INCOMING RESOURCES</b>		<b>38,483</b>	<b>485,011</b>	<b>523,494</b>	<b>290,822</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Charitable Activities	<b>4a</b>	22,058	468,714	490,772	261,718
Raising Funds	<b>4b</b>	20,865	18,808	39,673	12,653
Trading Activates Costs	<b>4c</b>	2	1,140	1,142	658
Other	<b>4d</b>	519	-	519	537
<b>TOTAL RESOURCES EXPENDED</b>		<b>43,444</b>	<b>488,662</b>	<b>532,106</b>	<b>275,566</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>(4,961)</b>	<b>(3,651)</b>	<b>(8,612)</b>	<b>15,256</b>
Total Funds Brought Forward		<b>27,204</b>	<b>4,148</b>	<b>31,352</b>	<b>16,096</b>
<b>TOTAL FUNDS CARRIED FORWARD 2025</b>		<b>22,243</b>	<b>497</b>	<b>22,740</b>	<b>31,352</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 15 form part of these financial statements.

**ECO BRIX UK**  
(Charitable Incorporated Organisation)  
Registration Number 1184169  
**BALANCE SHEET**  
**AS AT 30TH JUNE 2025**

	<b>Note</b>	<b>30-Jun-25 Total</b>	<b>30-Jun-24 Total</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible Assets	<b>2</b>	-	-
<b>Total Fixed Assets</b>		<u>-</u>	<u>-</u>
<b>Current Assets</b>			
Debtors & Prepayments	<b>7</b>	-	-
Cash at Bank and in Hand	<b>6</b>	27,786	59,876
<b>Total Current Assets</b>		<u><b>27,786</b></u>	<u><b>59,876</b></u>
<b>Creditors:</b> amounts falling due within one year	<b>8</b>	5,046	26,858
<b>NET CURRENT ASSETS</b>		22,740	33,018
<b>TOTAL ASSETS</b> less current liabilities		<u><b>22,740</b></u>	<u><b>33,018</b></u>
<b>Creditors:</b> amounts falling due in more than one year	<b>9</b>	-	1,666
<b>NET ASSETS</b>		<u><u><b>22,740</b></u></u>	<u><u><b>31,352</b></u></u>
<b>Funds of the Charity</b>			
General Funds		22,243	27,204
Restricted Funds	<b>5</b>	497	4,148
<b>Total Funds</b>		<u><u><b>22,740</b></u></u>	<u><u><b>31,352</b></u></u>

The financial statements were approved, authorised and signed on their behalf by:

Approved on :

23/04/26

Signed on their behalf by Trustee :



Printed Name:

Anthony Topham

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2025**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Tax Reclaims on Donations and Gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants without Performance Conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Grants with Restrictive conditions**

There are grants the UK has received specifically for projects that the Eco Brix Uganda NGO #4042 is completing for them. They have received monies in advance, in order to give them the cashflow to do and start these projects. For our accounts we have included that transfer of the grant as expenditure, and even though the money has not yet been spent or project finalised, no other deferral has been made - so the grants payments are recognised in the SoFA at the point of transfer NOT after the recipient of the grant has provided the project. There is detailed information in the TAR about all the grants in and payments to Uganda to further understand the actual position of each payment made to them.

Where the above line applies and payments have already been made, even if conditions to grants received are not yet met they have not been deferred, as this would skew the balance of the SOFA as we have already passed the money on to do that project. There are controls in place to ensure Uganda meet the requirements and contracts to recuperate that back the money if ever necessary. There are good and open working relations between us to enable this. Therefore, if any of these such grants i.e. received for a project and transfer to Uganda to do that project, should have been deferred there would also be a debit raised for this side of the consideration, and so the net effect is all about the same. So as above, for proportionality we have not done either of these journals. The details in the TAR are to show this information openly in a narrative form.

**Deferred Income**

Please see the above comments on deferred income. We only deferred one grant where payments are received based on project outcomes not spending (and the grant body can claim back all unspent grant and so the balance as at 30/6/2024 was fully deferred). However, the Charity's employees continually review restricted income available for support costs, and ensure that these are used against such costs and we currently have no concerns that it will be needed to be paid back if all things remaining the same.

**Support Costs**

The Charity has incurred expenditure on support costs.

**Unrestricted Funds**

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

**Restricted Funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions arise as a result of things like grant funding for specific purposes, donation appeals for specific capital works projects.

**Designated Funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

**2. TANGIBLE FIXED ASSETS**

The charity do not hold any assets at this time.

**ECO BRIX UK**

(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 30TH JUNE 2025**

**3. INCOMING RESOURCES**

<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 30-Jun-25 £</b>	<b>TOTAL 30-Jun-24 £</b>
<b>a) Donations &amp; Legacies</b>				
Donations and Gifts	6,619	-	6,619	6,514
Gift Aid	699	-	699	381
Grants	9,714	485,011	494,725	271,959
	<b>17,032</b>	<b>485,011</b>	<b>502,043</b>	<b>278,854</b>
<b>b) Charitable Activities</b>				
Carbon Credit Sales	3,466	-	3,466	9,550
Education Programme	9,062	-	9,062	-
	<b>12,528</b>	<b>-</b>	<b>12,528</b>	<b>9,550</b>
<b>c) Other Trading Activities</b>				
Consultancy Service	8,363	-	8,363	2,418
Eco - Product Sales	560	-	560	-
Other	-	-	-	-
	<b>8,923</b>	<b>-</b>	<b>8,923</b>	<b>2,418</b>

**4. RESOURCES EXPENDED**

<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 30-Jun-25 £</b>	<b>TOTAL 30-Jun-24 £</b>
<b>a) Charitable Activities</b>				
Donations to Eco Brix Uganda	16,766	431,667	448,433	235,139
Contributions Costs for Eco Brix Uganda	442	-	442	367
Licence	1,120	-	1,120	1,000
Website	110	-	110	80
Travel	-	-	-	2,199
Digital Monitoring	1,136	-	1,136	-
Staff & Consultancy	47	28,498	28,545	16,462
QuickBooks	522	-	522	458
Insurance	185	-	185	185
Bank charges	493	-	493	475
Examination Fee	1,223	-	1,223	415
Staff & Consultancy	14	8,549	8,563	4,938
	<b>22,058</b>	<b>468,714</b>	<b>490,772</b>	<b>261,718</b>
<b>b) Raising Funds</b>				
Donations	389	-	389	654
Grants	13	-	13	13
Fundraising Agents	20,333	-	20,333	1,000
Advertising, Marketing, Mail & Publicity	99	-	99	121
Staff & Consultancy	31	18,808	18,839	10,865
	<b>20,865</b>	<b>18,808</b>	<b>39,673</b>	<b>12,653</b>

**ECO BRIX UK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 30-Jun-25 £</b>	<b>TOTAL 30-Jun-24 £</b>
<b>c)Trading Activates</b>				
Staff & Consultancy	<b>2</b>	<b>1,140</b>	<b>1,142</b>	<b>658</b>
<b>d)Other</b>				
Loss/Gain Foreign Exchange	<b>519</b>	<b>-</b>	<b>519</b>	<b>537</b>

**5. RESTRICTED FUNDS**

	<b>Balance 01-Jul-24 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 30-Jun-25 £</b>
Eekhorst Foundation (Restricted)	2,696	15,464	18,160	-	-
Tearfund UK	-	6,000	6,000	-	-
BigGive	-	9,937	9,937	-	-
CFYE	-	351,844	351,844	-	-
Transpetrol Foundation	-	10,980	10,980	-	-
Addax and Oryx Foundation	-	15,597	15,597	-	-
Hilden Charitable Fund	-	5,000	5,000	-	-
Shears Foundation	-	5,750	5,750	-	-
Tearfund Netherlands	-	54,439	54,439	-	-
Mac Bevan Charitable Trust	-	10,000	9,503	-	497
Allan & Nesta Ferguson Charitable Trust	1,452	-	1,452	-	-
<b>Total Restricted Funds 2025</b>	<b>4,148</b>	<b>485,011</b>	<b>488,662</b>	<b>-</b>	<b>497</b>

**6. CASH AT BANK AND IN HAND**

	<b>Total 30-Jun-25 £</b>	<b>Total 30-Jun-24 £</b>
Cash at Bank & in Hand	27,786	59,876
	<b>27,786</b>	<b>59,876</b>

**7. DEBTORS AND PREPAYMENTS**

The CIO held no Debtors (2024 Nil)

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

	<b>Total 30-Jun-25 £</b>	<b>Total 30-Jun-24 £</b>
Accruals / Deferred Income	-	14,675
Taxation /NI	2,365	641
HMRC /Pension	2,681	3,208
GivFunds Impact Loan	-	8,334
	<b>5,046</b>	<b>26,858</b>

**9. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no long term liabilities during this financial period (2024 £1666).

**ECO BRIX UK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

<b>10. STAFF COSTS AND NUMBERS</b>	<b>Total 30-Jun-25 £</b>	<b>Total 30-Jun-24 £</b>
Gross Wages & Salaries	53,004	31,358
Employer's National Insurance Costs	-	-
Pension Contributions	1,622	941
Other Employee Benefits	2,464	2,766
	<b>57,090</b>	<b>35,065</b>

No employees received emoluments in excess £60,000

**11. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

**12. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**Eco Brixs UK**

England & Wales - Charity number 1184169

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# Accounts

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## Trustees' Annual Report for the period

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From period start date: 01.07.23

To period end date: 30.06.24

Charity name: Eco Brixs UK

Charity registration number: 1184169

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### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p><b>The preservation and protection of the environment for the public benefit, mainly but not exclusively in the Masaka region of Uganda, by support to:</b></p> <p><b>(a) The promotion of waste reduction, re-use, reclamation, recycling and improved waste management techniques;</b></p> <p><b>(b) Educating the public about environmental conservation, waste reduction and waste disposal.</b></p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>The UK Charity Eco Brixs UK focuses on marketing and fundraising activities for its partner organisation, a Ugandan NGO, which is called 'ECO BRIXS' and is a registered NGO in Uganda with registration number 4042.</b></p> <p><b>It is often referred to as 'Eco Brixs Uganda' to distinguish it from the UK charity.</b></p> <p><b>The Ugandan NGO:</b></p> <p><b>The Ugandan entity, based in the district of Masaka in Uganda, uses the funds raised by the UK Charity to grow its recycling services and reduce pollution.</b></p> <p><b>The focus of the organisation is recycling plastic waste, as currently there are no waste management systems in Uganda, and it is estimated that 600 tonnes of plastic is disposed of each day in Uganda.</b></p> <p><b>Furthermore, this waste is often burnt or buried in unsafe landfills, posing a risk to both the environment and the community.</b></p>

The NGO's model is based on purchasing plastic waste from the community, therefore creating **job opportunities** to also tackle poverty in Uganda. Once the plastic is purchased, the NGO recycles this plastic into new items of value (**Eco-Products** and **Plastic Flake**), which it can sell. This helps the NGO to generate revenue to ensure it can keep paying the community for its plastic waste.

In addition to this, the NGO also focuses on:

- Disability employment
- Female empowerment
- Youth Employment
- Green education programmes for school pupils, youths and the wider population

#### **How the UK Charity works in partnership with the Ugandan NGO:**

The UK charity helps facilitate this work via fundraising, which helps the NGO to contribute to the preservation and protection of the Masaka environment, as well as promote and teach environmentally-friendly behaviours to the local people.

In its fifth financial year, the UK Charity raised funds of **£290,822** to support this work. Within the year, it donated **£235,139** to the Ugandan NGO.

Funds were raised via:

- Donations from members of the public (**£6,214**)
- Corporate Donation (**£300**)
- Gift Aid (**£381**)
- Grant funding (**£271,959**)
- Sale of Carbon Credits (**£9,550**)
- Providing a consultancy service (**£2,418**)

*Note: Eco Brixs UK also received an additional £10,000 unrestricted funding in the form of an impact loan.*

*Note: whilst Eco Brixs UK received a further £221,588 under the CFYE programme in Year 5, this is income for its consortium partner, Taka Taka Solutions (see page 7-8 on this report). As these funds cannot be used to support Eco Brixs' work and activities, this amount has been listed in Note 'N8 Funds received as agent' and not included in total income on the SOFA.*

Alongside the UK charity's direct financial contributions to the NGO, the UK charity also supports the Ugandan organisation in its own fundraising efforts, specifically by marketing the NGOs work and achievements. This has helped the Ugandan NGO to fundraise a further **£88,992** that has been paid directly to that organisation. This includes grants from Petra Coleman and the

	<p>Commonwealth, as well as an impact loan from the JLL Foundation.</p> <p>This ‘marketing support’ has been largely achieved by the UK charity maintaining and developing the following:</p> <ul style="list-style-type: none"><li>● A <b>website</b> and blog</li><li>● Several <b>social media</b> platforms, growing the number of followers on each:<ul style="list-style-type: none"><li>○ Facebook</li><li>○ Twitter</li><li>○ Instagram</li><li>○ YouTube</li><li>○ LinkedIn</li><li>○ TikTok</li></ul></li><li>● A monthly online <b>newsletter</b></li></ul> <p>Each method above has been used to promote the work of both organisations, stay in touch with supporters, and generate donations.</p> <p>In Year 5, the UK charity spent £12,653 to help raise funds for the organisation.</p> <p>The <b>carbon offset programme</b> that was established in 2021 has helped generate a further £9,550 in Year 5. This programme was set up as the plastic recycling process in Uganda creates ‘carbon savings’ when new products are created out of recycled plastic rather than using virgin plastic or other brand new materials (eg. timber). Therefore, Eco Brixs has the opportunity to sell carbon credits to external organisations and individuals to help them offset their carbon impact.</p> <p>This service helps protect the environment and educate the public about carbon emissions, whilst also raising funds to further support the development of Eco Brixs UK and Eco Brixs Uganda.</p> <p>The <b>consultancy service</b> has also continued since Year 3, whereby the CEO of Eco Brixs provides advice to external organisations on how they can set up their own <b>recycling project in Africa</b>, replicating the model of Eco Brixs (recycling plastic whilst creating collection jobs for the community).</p> <p>To date, Eco Brixs has advised organisations in Nigeria, South Sudan and the Democratic Republic of Congo.</p> <p>This is helping Eco Brixs UK to contribute to the protection of the environment on an international scale while helping to raise funds to further the work in Uganda.</p> <p>Eco Brixs also secured its first <b>impact loan</b> in this financial year, which was a £10,000 loan from GivFunds, a registered charity (No. 1202036). Repayments are scheduled to begin in August 2024 across a period of 12 months at an interest rate of 0%.</p>
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		<b>The impact loan is unrestricted and has been designated to support Eco Brixs UK's fundraising costs. Eco Brixs is using these funds for the services of freelance fundraisers to help grow the charity's income further and scale its impact in Uganda.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees of the charity read the guidance when being inducted into their roles, and also refer to it when making decisions for Eco Brixs UK.</b>

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<p><b>The UK Charity Eco Brixs UK does not offer grants, but makes donations to the NGO entity, allowing the Ugandan organisation to develop its plastic recycling services and education programmes.</b></p> <p><b>The UK Board authorises any payments made to the Ugandan NGO. This will take place after an agreement has been made between the Board and the CEO on how the funds will be spent.</b></p> <p><b>The CEO, who is based in Uganda, is accountable for how the donated funds are spent, and reports back to the UK Trustees via email and monthly digital conference calls.</b></p> <p><b>This process is outlined in the UK charity's policy on monitoring expenditure abroad.</b></p>
Policy on social investment including program related investment	Para 1.38	<b>N/A</b>
Contribution made by volunteers	Para 1.38	<b>None</b>

Other		N/A

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>£235,139 Donation to the NGO</b></p> <p>The UK Charity Eco Brixs UK has generated an income of <b>£290,822</b> in its fifth financial year, and donated <b>£235,139</b> to the Ugandan NGO.</p> <p>In short, these funds were donated to the Ugandan NGO to help it maintain and expand its recycling services, and support its ability to generate its own funding, therefore helping its financial sustainability.</p> <p>Below is breakdown of how the grants made to Eco Brixs UK were split between Eco Brixs UK and the Ugandan NGO:</p>

Source	Amount Received (£)	Amount Donated to Eco Brixs Uganda (£)	Amount used to support Eco Brixs UK's Costs (£)	Balance for Eco Brixs Uganda in the next financial year (£)	Balance for Eco Brixs UK's Costs in the next financial year (£)	Project Status
Tearfund Netherlands Grant	59,881	59,881	0	0	0	In progress
Eekhorst Foundation Grant	21,569	18,873	0	0	2696	In progress
Challenge Fund for Youth Employment (CFYE) Grant	73,778 (Total £86,624 received into the bank - deferred	53,463	20,315	/	0	In progress

	£12,846)					
Moondance Foundation Grant	24,000	21,281	2719	0	0	In progress
The Shears Foundation Grant	5,500	4,770	730	0	0	In progress
Eleanor Rathbone Charitable Trust Grant	1000	1000	0	0	0	In progress
Ernest Kleinwort Charitable Trust Grant	7500	7,033	467	0	0	In progress
Allan & Nesta Ferguson Charitable Trust Grant	18,500	16,010	210	829	1451	In progress
JAC Trust Grant	36,000	33,000	0	1000	2000	Start 1st June 2024
BigGive - Green Match Funding programme	5,000	5,000	0	0	0	In progress
The Peter Stebbings Memorial Charity Grant	7000	7,000	0	0	0	In progress
Tearfund UK	6000	6,000	0	0	0	In progress
<b>Total:</b>	<b>£300,822</b>	<b>£233,310</b>	<b>£24,441</b>	<b>£1829</b>	<b>£6,147</b>	

## Details of donations to the NGO and resulting impact

### £59,881 Donation - Tearfund Netherlands Grant

Tearfund Netherlands have supported Eco Brixs with grants since 2021. These funds are designed to mainly help the Ugandan NGO develop its recycling infrastructure at its main HQ (where the plastic waste is turned into Eco-Products), develop its collection network across Southern Uganda, and support some of the organisation's core costs.

### £21,426 to purchase recycling machinery to expand Eco Brixs' recycling capacity

This payment allowed the NGO to:

- Purchase a Sorting Conveyor Belt
- Purchase a Cold Wash Tank
- Install a Label Remover Machine

These new machines help to expand Eco Brixs' recycling capacity, giving it the ability to recycle 100 tonnes of plastic a month.

The funds were also utilised to help expand Eco Brixs collection network across Southern Uganda, increasing the number of beneficiaries using the recycling service. This contributed to growing the number of people earning from the recycling programme, helping it grow from 3,000 to 4,000 people across the year.

### £38,455 to maintain recycling machinery and grow Eco Brixs' social impact

This payment allowed the NGO to:

- Cover maintenance costs for the machinery
- Support core costs of the staff who maintain the machinery
- Create 5 Women Led Village Savings Groups for Plastic Collectors
- Create 5 Ugandan Intern Opportunities
- Train 381 Church Leads in waste management practices to relay to their congregations

### £18,873 Eekhorst Foundation

This grant was awarded to Eco Brixs UK by the Eekhorst Foundation in the Netherlands. The £18,873 was donated to fund the expansion of the recycling factory in Uganda

	<p>where plastic waste is transformed into the brand new Eco-Products.</p> <p>The expansion of the factory space provides room to hold more recycling machinery and store up to 100 tonnes of processed plastic waste, which is ready for resale of plastic flakes.</p> <p>This helps to increase Eco Brixs' overall recycling capacity as an organisation, which means it can clean up more plastic waste from across Uganda, whilst creating more job opportunities for marginalised people.</p> <p><b>£53,463 Challenge Fund for Youth Employment (CFYE)</b></p> <p>The Challenge Fund for Youth Employment aims to create jobs for young people in Sub-Saharan Africa and the Middle East.</p> <p>This grant was secured by submitting a joint application with the recycling organisation <b>Taka Taka Solutions</b> under a consortium arrangement.</p> <p>Under the conditions of the grant, at least one member of the consortium needed to be from the private sector, with Taka Taka Solution fulfilling this role. Furthermore, the 'Lead Organisation' needed to be working in Uganda, with Eco Brixs fulfilling this role.</p> <p>Taka Taka Solutions operates in Nairobi, Kenya and they recycle a variety of materials under their mission '<i>We give waste a second life</i>'. They operate a similar model to Eco Brixs.</p> <p>Within this arrangement, both organisations have targets to fulfil to meet the grant requirements, which are reviewed by CFYE each quarter. Meeting targets subsequently triggers the release of a quarterly payment.</p> <p>The entire grant award was for a sum of €1,061,659 (£910,458), of which 25% was allocated to Eco Brixs (the Ugandan NGO and Eco Brixs UK) and 75% was awarded to the larger organisation in the partnership, Taka Taka Solutions.</p> <p>The payments of the grant are spread over 9 payments, which take place approximately each quarter across 2023 - 2025.</p> <p>Therefore based on the current budget (and meeting each milestone target) each organisation will receive the following over the course of two years:</p> <ul style="list-style-type: none"><li>• Eco Brixs €261,252 (£224,044)</li><li>• Taka Taka Solutions €800,407 (£686,414)</li></ul>
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The first grant payment from CFYE was paid towards the end of Year 4, which allowed the Uganda NGO to grow its core team in Masaka to 33 full-time in 2022-23.

In this financial year, a further 4 payments from CFYE have allowed the Uganda NGO's team to grow further:

### **£12,660 to create a Monitoring & Evaluation Team**

This allowed Eco Brixs to create an M&E team of 4 to measure impact of Eco Brixs' work on a more in-depth scale. For example, to:

- Set up systems to measure how much plastic Eco Brixs buys from the local people, therefore measuring the environmental and economic impact of the programme
- Conduct interviews with beneficiaries to gather qualitative data of how Eco Brixs' work has made a difference on people on a individual level
- Conduct baseline surveys across the collection network to assess how the well-being of informal collectors has been positively impacted by Eco Brixs' work

### **£26,202 to expand the Collection Network**

This helped support the growth of Eco Brixs' collection network, by supporting the creation of 29 Recycling Hubs. Largely, it helped Eco Brixs grow its team at the recycling factory and in the field, which helped the organisation grow from recycling 25 tonnes a month to 75 tonnes a month.

### **£8,054 to run Health Camps for Plastic Collectors**

Eco Brixs ran a series of health camps for its Plastic Collectors, helping 200 of them to access medical care.

Plastic Collectors were also provided with PPE to use when they collect plastic in the field.

### **£6,547 to support Core Costs**

This helped support core costs of the NGO, specifically around staff who work in the recycling factory, allowing the NGO's overall team to grow from 33 staff to 64 staff.

Overall, the CFYE grant is helping Eco Brixs to recycle more plastic, create more green jobs and improve its internal processes (eg. financial management, M&E processes, and marketing) by providing funding so Eco Brixs can create more jobs.

## **£96,923 Expanding Eco Brixs across Southern Uganda**

### **£62,923 to expand Eco Brixs to Mbarara and surrounding Districts**

**This funding was raised from various foundations to help Eco Brixs expand its reach across the South of Uganda by establishing baling sites and Recycling Hubs across the districts neighbouring the district of Masaka where Eco Brixs is based.**

**This will help the organisation support more communities, recycle more plastic, and create more jobs for marginalised people.**

*Note: Of this £62,923 donated to the Ugandan NGO, £62,094 was donated in this current financial year and a further £829 will be donated in the next financial year.*

### **£34,000 to expand Eco Brixs to Nakivale Refugee Settlement**

**This funding was secured from the JAC Trust at the end of Year 4 to allow Eco Brixs to the refugee settlements of Uganda for the first time. This project allows Eco Brixs to expand its mission to support a new marginalised group alongside young people, women and people with disabilities.**

**This project will see Eco Brixs establish a connection network of balers and Recycling Hubs across the Nakivale Refugee Settlement, recycling plastic and creating green jobs for people.**

*Note: Of this £34,000 donated to the Ugandan NGO, £33,000 was donated in this current financial year and a further £1,000 will be donated in the next financial year.*

### **£6,000 Tearfund UK**

**This grant was awarded to Eco Brixs UK by Tearfund UK to run an advocacy programme focused on long-term policy and mind-set changes in Uganda around the processes of waste management.**

**The focus of the project is to create a Green Job Hand-Book that will be presented to local leaders to help them understand the opportunities for their communities in green jobs.**

### **Further Financial Support for the Ugandan NGO**

In addition to donations and grants, Eco Brixs UK has also supported the Ugandan NGO through the following expenditure:

### £32,923 - Employee Costs

This expenditure has secured the services of 2 professionals who work for Eco Brixs UK on a full-time basis. Collectively, their work supports the growth of both the UK and Ugandan entity by:

- Ensuring all charity funds are accounted for and spent as agreed with the UK Board of Trustees
- Raising funds:
  - £661,127 has been raised to date by the UK Charity (of which, 79% (£525,432) has been donated to the Ugandan NGO)
  - An additional £312,000 has been raised that has been paid directly to the Ugandan NGO
- Building partnerships with charities, businesses and academic institutions to support Eco Brixs' mission. Eg. partnerships with the global charity Tearfund and the international Recycling organisations Taka Taka
- Marketing Eco Brixs' work digitally
- Providing project management and financial skills

These costs were covered by a combination of unrestricted and restricted funds, which can viewed in more detail on Note 6 of the accounts.

### £367 - Financial Accountability

Eco Brixs UK spent £367 to provide the Ugandan NGO with the accounting software, 'Quickbooks'. It pays a monthly fee for this software, alongside its own subscription for Eco Brixs UK, to save the NGO this cost.

This helps the Ugandan NGO to accurately manage its day-to-day finances, as well as provide financial information to the UK charity with regards to accountability, especially in relation to spending of donated funds from Eco Brixs UK.

### Increased Impact

Through the support of the UK charity, the Ugandan NGO has been able to significantly grow its environmental, economic, and social impact over Year 5. This has helped Eco Brixs to protect the environment in Masaka, whilst helping many more beneficiaries.

		<p>Specifically over Year 5, the Ugandan NGO has been able to:</p> <ul style="list-style-type: none"> <li>• Recycle a further <b>575 tonnes</b> of plastic waste across Masaka and surrounding areas in Southern Uganda</li> <li>• Provide <b>4,000 vulnerable community members</b> with the opportunity to earn income through plastic collection, many of them being people with disabilities, women and people living in poverty.</li> <li>• Educate <b>25,000 school pupils</b> across 53 schools on the 3 Rs (Reduce, Reuse and Recycle), resulting in increased environmental awareness and more recycling taking place at the schools</li> </ul> <p>To date, this means the Ugandan NGO has been able to remove 1,327 tonnes of plastic waste from the environment in Uganda. Furthermore, the community has been given access to widespread plastic recycling services which were not available in the area prior to the establishment of Eco Brix.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p><b>Eco Brixs UK is in a positive financial position at the end of Year 5, with £290,822 fundraised and £59,876 held in the bank.</b></p> <p><b>Of this £59,876 bank balance, £27,204 is unrestricted.</b></p> <p><b>Based on this, the organisation has more funds than the minimum requirement of its reserves policy - an excess of £10,927.</b></p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p><b>The reserves policy of the charity in Year 5 requires the organisation to hold a minimum balance of £16,277 in unrestricted funds, which is the equivalent of the charity's costs for a period of 6 months.</b></p> <p><b>This policy is to ensure the longevity of Eco Brixs UK so that it can continue operations and the pursuit of its charitable objectives over the long term.</b></p>
Amount of reserves held	Para 1.22	<b>£27,204 of unrestricted funds was held at the end of Year 5.</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p><b>The charity has generated an income of £290,822 in the current financial year.</b></p> <p><b>The majority of income was generated through grants (£271,959), which represents 94% of the organisation's income.</b></p>
Investment policy and objectives including any social	Para 1.46	<b>None</b>

investment policy adopted		
A description of the principal risks facing the charity		<p>The trustees and staff of Eco Brixs UK conducted a detailed risk review in March 2025. This analysed the principal risks facing the charity, alongside solutions to manage those risks.</p> <p>These risks are monitored and updated regularly as they are shared within Eco Brixs UK's monthly management reports.</p> <p>The following 10 key risks identified were:</p>
<b>Risk</b>	<b>Controls</b>	
In-sufficient cash flow within the Ugandan NGO (eg. due to market price and demand for recycled plastic dropping) requiring increased financial donations from Eco Brixs UK	<p>There is a risk that the Ugandan NGO may need a sudden or unexpected donation from Eco Brixs UK to support its cash flow if the price paid for recycled plastic flake drops or if creditors are late in paying their invoices.</p> <p>Insufficient cash flow for the Ugandan NGO risks disrupting its operations, reducing plastic collectors income, and reducing the impact of both Eco Brixs Uganda and Eco Brixs UK.</p> <p>Therefore, the Eco Brixs UK board will seek to help where possible, making decisions in the long-term interests of both organisations and in line with its <b>Reserves Policy</b> and <b>Financial Controls Policy</b>.</p> <p>The risk is also mitigated by alternative sources of income, for example grants and the strong relationships in place with funders.</p>	
CEO & Founder going on long-term leave (eg. sickness) or leaving Eco Brixs	<p>There is a risk that the CEO and founder of Eco Brixs UK (and the Ugandan NGO) could leave the organisation in the future or go on long-term leave (eg. due to sickness).</p> <p>The current CEO possesses a unique set of experience and skills making them indispensable to both organisations, as they cover key areas such as fundraising, managing the recycling service in Uganda, strategy development, leadership, and provide accountability for how funds are spent.</p> <p>To help reduce this risk, the following steps have been taken:</p> <ul style="list-style-type: none"> <li>• <b>UK Operations manager</b> and two <b>freelance fundraisers</b> to cover fundraising element</li> <li>• <b>A COO (Chief Operating Officer)</b> has been installed within the Ugandan NGO, who works closely with the CEO and is able to take over the CEO's</li> </ul>	

	<p>responsibilities of running the programme when the CEO is away</p>
<p>Donations from Eco Brixs UK being spent fraudulently in Uganda</p>	<p><b>As Eco Brixs UK donates the majority of its income to a separate organisation (the Ugandan NGO), there is a risk that donated funds will not be spent in Uganda as intended by the UK Board of Trustees.</b></p> <p>Therefore, strict financial controls are in place, which include the following <b>policies</b>:</p> <ul style="list-style-type: none"> <li>● Financial Controls Policy</li> <li>● Monitoring &amp; Verifying the End Use of Funds Policy</li> <li>● Anti-Corruption Policy</li> <li>● Whistleblowing Policy</li> <li>● Due Diligence Policy</li> </ul> <p>The <b>CEO</b> of Eco Brixs UK (who is based in Uganda) is also responsible for ensuring donated funds are spent in Uganda as outlined by agreements made between the Board and CEO prior to any transfer being made. This helps to significantly manage this risk.</p> <p>The trustees also maintain a constant eye on the charity's finances through monthly reports and team meetings, and one of the trustees (the Treasurer) is a qualified <b>Chartered Accountant</b>.</p>
<p>Delays in receiving scheduled grant payment from donors affecting cash flow and operations</p>	<p><b>Like any organisation, there is a risk that Eco Brixs UK's performance could be negatively impacted by the late receipt of agreed payments.</b></p> <p>To reduce the risk of this, the following steps have been carried out:</p> <ul style="list-style-type: none"> <li>● Good relationships have been developed with funders to promote good communication about all issues, include delays in payment, so any problems can be addressed as early as possible</li> <li>● Expansion of the number of donors supporting Eco Brixs UK has helped to reduce the impact of delays by any one funder</li> <li>● Diversification of income sources (eg. public donations, grants, trading income)</li> <li>● A <b>Reserves Policy</b> is in place</li> </ul>
<p>Unable to secure further funding from current or new grant providers</p>	<p><b>Securing sufficient funding for the future is a key risk to be managed by Eco Brixs UK. This includes securing sufficient funding to cover the UK's charity's operating</b></p>

	<p>costs and ensure the continuation and expansion of the Ugandan NGO, which is primarily how Eco Brixs UK fulfils its charitable objectives.</p> <p>To help reduce this risk, Eco Brixs UK has:</p> <ul style="list-style-type: none"> <li>• Developed multiple revenue streams</li> <li>• Secured a good number of different funding partners</li> <li>• Has grown its fundraising capacity to 4 staff (2 employees and 2 professional, experienced freelance fundraisers)</li> </ul> <p>Furthermore Eco Brixs has several policies in place to ensure it manages the reserves it already holds efficiently (eg. Financial Controls Policy and a Reserves Policy).</p>
<p>Risk of digital software being hacked by an external party (eg. website, email accounts, social media)</p>	<p>Eco Brixs UK uses a number of digital platforms in its operations, such as the cloud, email accounts, its website and social media accounts. With these, there is a risk of one or more of them being hacked by an external party.</p> <p>To reduce this risk, Eco Brixs UK has a <b>Data Protection Policy</b> in place that outlines steps to reduce the risk of any hackings.</p>
<p>Sudden increase in demand for funds or unexpected large expense</p>	<p>As with managing the finances of any entity, there is a risk of unexpected costs arising, especially when the organisation is rapidly growing, like Eco Brixs UK.</p> <p>To reduce the risk of unexpected costs negatively impacting Eco Brixs UK, the following steps have been taken:</p> <ul style="list-style-type: none"> <li>• Minimum Reserves policy in place</li> <li>• Budget in place to help manage unexpected expenses</li> <li>• Diversification and expansion of the number of income sources for the charity</li> <li>• Expanding the organisations fundraising capacity from 2 employees to a team of 4</li> </ul>
<p>Pressure to use minimum reserves to support Uganda charity, e.g. when Uganda is facing a funding shortfall</p>	<p>There is a risk that the trustees of Eco Brixs UK may feel pressure to use its minimum reserves to support the Ugandan NGO if it faces a shortfall in funding, in order to maintain the impact of both organisations.</p> <p>In such incidences, the trustees of Eco Brixs UK will take into consideration the sustainability of both organisations, its charitable objectives, the welfare of its beneficiaries</p>

	<p>(Plastic Collectors), and use the following policies to support decision-making:</p> <ul style="list-style-type: none"> <li>• Minimum Reserves policy</li> <li>• Financial Controls policy</li> </ul>
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## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	<b>Charitable Incorporated Organisation (CIO)</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>New trustees are recruited through a process of public advertising which includes publishing a role description and person specification. (The term for a new trustee is three years.) Then, shortlisted candidates are interviewed by the current trustees, where the candidates are assessed with regards to their skills, knowledge and experience, to ensure they have the necessary criteria to effectively administer the CIO.</b></p> <p><b>As the governing document describes, age is also considered (required to be above 16). For the selected candidates, a verbal and written offer is made for them to accept. If accepted, a resolution is then passed by the current trustees and the Chair (or nominated person) will update the Charity Register to reflect the appointment of the new trustee.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p><b>New trustees are provided with copies of Eco Brixs UK's governing document and latest Annual Returns to familiarise themselves with, as outlined in the organisation's constitution.</b></p> <p><b>Trustees are also asked to read the Charity Commission's 'The Essential Trustee: What You Need to Know, What You Need to Do' document.</b></p>
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		<p>Trustees are then given an induction presentation to Eco Brixs (both the UK Entity and the Ugandan NGO). This introduces the organisation's model and financial position, and is presented by the CEO and/or current trustees.</p> <p>The induction is followed by an open Q&amp;A session, where the new trustees can ask further questions if required.</p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>The UK Charity Eco Brixs UK works in partnership with the Ugandan NGO, to help protect the environment, whilst creating jobs, in the region of Masaka, Uganda.</p> <p>As principally a fundraising organisation for the Ugandan NGO, the trustees of the UK charity monitor the accountability of the funds donated. This is reported through the CEO, Andrew Bownds, who presents this information at quarterly Board meetings and as required. The CEO is responsible for ensuring donated funds are spent in Uganda as outlined by the trustees' decisions.</p> <p>As donations made from the UK entity to the Ugandan NGO are in the region of several thousand pounds (to minimise international transfer costs), and equal to a significant amount of the charity's income, these are dual authorised by the trustees after extensive discussion with, and clear justification from, the CEO.</p> <p>The expenditure of these funds is monitored according to the UK charity's policy of monitoring expenditure abroad.</p>
Relationship with any related parties	Para 1.51	None
Other		None

## Reference and Administrative details

Charity name	Eco Brixs UK
Other name the charity uses	Eco Brixs
Registered charity number	1184169
Charity's principal address	6 Vicarage Close Aston Bampton Oxfordshire OX18 2BZ

<b>Names of the charity trustees who manage the charity</b>				
	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
<b>1</b>	<b>Anthony Topham</b>		<b>04.10.22 - present</b>	
<b>2</b>	<b>Kedge Martin</b>		<b>06.10.22 - present</b>	
<b>3</b>	<b>Anjana Krishnan</b>		<b>16.11.20 - present</b>	
<b>4</b>	<b>Martin Worster</b>	<b>Chair</b>	<b>27.10.20 - present</b>	
<b>5</b>	<b>Nick Chapman</b>	<b>Treasurer</b>	<b>22.06.21 - present</b>	

<b>Key Management Personnel of Eco Brixs UK</b>			
	<b>Staff</b>	<b>Role</b>	<b>Dates</b>
<b>1</b>	<b>Andy Bownds</b>	<b>CEO &amp; Founder</b>	<b>01.07.19 - present</b>
<b>2</b>	<b>Andy Teale</b>	<b>UK Operations Manager</b>	<b>01.09.21 - present</b>

Corporate trustees – names of the directors at the date the report was approved

<b>Director name</b>		
<b>None</b>		

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>None</b>		

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**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

	Type of adviser	Name	Address

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

None
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**Other optional information**

None

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	Signature(s)		
	Full name(s)	Martin Worster	Nick Chapman
	Position (eg Secretary, Chair, etc)	Chair	Treasurer
	Date	23.04.2025	23.04.2025

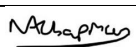
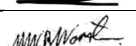
Eco Brixs UK		1184169		
Annual accounts for the period				
Period start date	01/07/2023	To	Period end date	30/06/2024

## Section A Statement of financial activities

Recommended categories by activity	Unrestricted £ F01	Restricted £ F02	Endowment £ F03	Total funds £ F04	Prior year £ F05
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	13,126	265,728		278,854	168,613.03
Charitable activities	9,550			9,550	2,550.00
Other trading activities	2,418			2,418	11,870.19
Other				-	- .00
<b>Total</b>	<b>25,094</b>	<b>265,728</b>	<b>-</b>	<b>290,822</b>	<b>183,033.22</b>
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	4,145.00	8,508.00		12,653	8,446.26
Charitable activities	7,217.00	248,030.00		255,247	172,946.54
Governance costs	2,189.00	4,282.00		6,471	4,729.92
Trading activities costs	143.00	515.00		658	476.00
Other	- .00	537.00		537	- .00
<b>Total</b>	<b>13,694</b>	<b>261,872</b>	<b>-</b>	<b>275,566</b>	<b>186,598.72</b>
<b>Net income/(expenditure) before investment gains/ (losses)</b>	<b>11,400</b>	<b>3,856</b>	<b>-</b>	<b>15,256</b>	<b>- 3,565.50</b>
Net gains/(losses) on investments	-	-	-	-	- .00
<b>Net income/(expenditure)</b>	<b>11,400</b>	<b>3,856</b>	<b>-</b>	<b>15,256</b>	<b>- 3,565.50</b>
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- .00</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- .00</b>
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	- .00
Other gains/(losses)	-	-	-	-	- .00
<b>Net movement in funds</b>	<b>11,400</b>	<b>3,856</b>	<b>-</b>	<b>15,256</b>	<b>- 3,565.50</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	15,804	292	-	16,096	19,661.00
<b>Total funds carried forward</b>	<b>27,204</b>	<b>4,148</b>	<b>-</b>	<b>31,352</b>	<b>16,095.50</b>

## Section B

## Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	-	-	-	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
<b>Total fixed assets</b>		-	-	-	-	-
<b>Current assets</b>						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	-	-	-	-	-
Investments	(Note 17.4)	-	-	-	-	-
Cash at bank and in hand	(Note 24)	37,204	22,672	-	59,876	21,421.00
<b>Total current assets</b>		37,204	22,672	-	59,876	21,421.00
<b>Creditors: amounts falling due within one year</b>	(Note 20)	8,334	18,524	-	26,858	5,325.00
<b>Net current assets/(liabilities)</b>		28,870	4,148	-	33,018	16,096.00
<b>Total assets less current liabilities</b>		28,870	4,148	-	33,018	16,096.00
<b>Creditors: amounts falling due after one year</b>	(Note 20)	1,666	-	-	1,666	-
<b>Provisions for liabilities</b>		-	-	-	-	-
<b>Total net assets or liabilities</b>		27,204	4,148	-	31,352	16,096.00
<b>Funds of the Charity</b>						
Endowment funds	(Note 27)	-	-	-	-	-
Restricted income funds	(Note 27)	-	4,148	-	4,148	292.00
Unrestricted funds		27,204	-	-	27,204	15,803.50
Revaluation reserve		-	-	-	-	-
<b>Total funds</b>		27,204	4,148	-	31,352	16,095.50
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval
				Nick Chapman		23/04/2025
				Martin Worster		23/04/2025

**Section C Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

TRUE
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

TRUE
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\* 

Yes
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\* -Tick as appropriate

**1.2 Going concern**

**If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:**

An explanation as to those factors that support the conclusion that the charity is a going concern;	<i>It is projected in Eco Brixs UK's budget that the organisation has sufficient income to maintain its reserves policy for at least the next 12 months.</i>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<i>Not applicable</i>
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	<i>Not applicable</i>

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2 and not 2.2.

Yes\* 

TRUE
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 \* -Tick as appropriate  
 No\* 

0
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**Please disclose:**

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* 

TRUE
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 \* -Tick as appropriate  
 No\* 

0
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**Please disclose:**

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\* 

TRUE
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 \* -Tick as appropriate  
 No\* 

0
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**Please disclose:**

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not applicable</i>

Section C Notes to the accounts (cont)

Note 2 Accounting policies

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

2023/24 is first time adoption for Charity SORP, due to the threshold being met for the first time. In preparation for the accounts the 2022/23 figures had to be adjusted as follows: small amount of fun  
 £1314 owed in salaries  
 £3,117 of the above relate to restricted funding and so the balance of restricted funds has therefore been reduced. The remaining £2,208 being general funds

Note 6 relates to the previous accounts headings as follows:

Previous year reported on R&P basis	Now reported, per note 6		Donations and Legacies		Charitable Activities		Trading activities				Narrative Notes	
	Adjustment	New value	Donations a	Gift Aid	General gra	Other	Carbon Cr	Other	COnsultan	Eco-Produ		Plastic-Fla
Unrestricted Donations	£19,976.00	£19,976.00	7067		£12,909.00							
Unrestricted GA	705	705			705							
Trading Activity - carbon credits	2550	2550					2550					as sold by-product of CA classified as CA
Trading Activity - consultancy	799	799							799			
Trading Activity - Eco-product sales	3172	3172								3172		
Grant 1	0	0			0							
Grant 2	0	0			0							
Grant 3	75390	75390			75390							
Grant 4	0	0			0							
Reimbursement of expenses (Tearfund)	0	0			0							
Income for Uganda	7900	7900								7900		
Plastic Action Fundraiser	90	90	90									
Afri-Plastic Grant	50000	50000			50000							
CFYE grant	22452	22452			22452							
<b>TOTAL</b>	<b>£183,034.00</b>	<b>0 £183,034.0</b>	<b>7157</b>	<b>705</b>	<b>£160,751.00</b>	<b>0</b>	<b>2550</b>	<b>0</b>	<b>799</b>	<b>3172</b>	<b>7900</b>	<b>0</b>
					<b>£168,613.00</b>		<b>£2,550.00</b>				<b>£11,871.00</b>	

	Expenditure on raising funds			Charitable activities												Governance Cost	Annual Returns	Staff & Constula	Trading
	Unrestricted	Restricted	Total	Seekinig Donations	Advertising	Staff & Constulan ty	Uganda	Contributions to costs for Eco Brixx	Website	Banking fees	Staff & Constula nty	Quickboo ks	Insurance	Independent Examinati on & n	Exainatio n				
Core Costs	14,013	8,171	22,184																
Staff & consultancy	12,491	8,171	20,662			7847					11889						3567	476	
Other	1,522		1,522					2567				398	182	403	180				
Fundraising Costs	676	-	676	172	428				77										
Donation to Ugandan NGO: Moondance Foundation Grant	-	-	-																
Donation to Ugandan NGO: Plasticpreneur Donation	-	-	-																
Donation to Ugandan NGO: Tearfund Netherlands	-	63,810	63,810				63,810												
Donation to Ugandan NGO: Tearfund UK	-	-	-																
Donation to Ugandan NGO: Unrestricted Funds	14,166	-	14,166				14,166												
Donation to Ugandan NGO: Income for Ugandan NGO	-	7,985	7,985				7,985												
Donation to Ugandan NGO: Afri-Plastics Grant	-	50,000	50,000				50,000												
Donation to Ugandan NGO: CFYE Grant	-	22,452	22,452				22,452												
	42,868	160,589	181,273	172	428	7847	158413	2567	77	0	11889	398	182	403	180	3567	476		
				5325	186,598														
				TRUE	-£3,564.00														

Fund balance			TRUE			
Unrestricted	18,012	-2,208	15,804	15,804		
Restricted	3409	-3,117	292	292		

## Note 2 Accounting policies

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes TRUE	No ü	N/a ü
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes TRUE	No ü	N/a ü
<b>Grants and donations generally ...</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes TRUE	No ü	N/a ü
<b>... except for</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes TRUE	No ü	N/a ü
<b>Legacies</b>	As noted in details below on Grants made, where a project is being done by a third party and we have already sent the money over to complete this project.  Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ü	No ü	N/a TRUE
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes ü	No ü	N/a TRUE
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes TRUE	No ü	N/a ü
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes TRUE	No ü	N/a ü
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes ü	No ü	N/a TRUE
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes ü	No ü	N/a TRUE
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ü	No ü	N/a TRUE
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes ü	No ü	N/a TRUE
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes TRUE	No ü	N/a ü
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ü	No ü	N/a TRUE
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ü	No ü	N/a TRUE
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes ü	No ü	N/a TRUE

	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		ü	ü	TRUE
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		TRUE	ü	ü
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		ü	ü	TRUE
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		TRUE	ü	ü
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		TRUE	ü	ü
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		TRUE	ü	ü
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		ü	ü	TRUE
<b>The above is N/A but there are other restrictions on money sent over to Uganda, we have taken the stance as below as our accounting policy</b>				
<b>Grants with restrictive conditions</b>	There are grants the UK has received specifically for projects that the Eco Brix Uganda NGO #4042 is completing for them. They have received monies in advance, in order to give them the cashflow to do and start these projects. For our accounts we have included that transfer of the grant as expenditure, and even though the money has not yet been spent or project finalised, no other deferral has been made - so the grants payments are recognised in the SoFA at the point of transfer NOT after the recipient of the grant has provided the project. There is detailed information in the TAR about all the grants in and payments to Uganda to further understand the actual position of each payment made to them.			
<b>The income received (grant in) that relates to the above payments</b>	Where the above line applies and payments have already been made, even if conditions to grants received are not yet met they have not been deferred, as this would skew the balance of the SOFA as we have already passed the money on to do that project. There are controls in place to ensure Uganda meet the requirements and contracts to recuperate that back the money if ever necessary. There are good and open working relations between us to enable this. Therefore, if any of these such grants i.e. received for a project and transfer to Uganda to do that project, should have been deferred there would also be a debit raised for this side of the consideration, and so the net effect is all about the same. So as above, for proportionality we have not done either of these journals. The details in the TAR are to show this information openly in a narrative form			
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		TRUE	ü	ü
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		TRUE	ü	ü
<b>Deferred income</b>	Please see the above comments on deferred income. We only deferred one grant where payments are received based on project outcomes not spending (and the grant body can claim back all unspent grant and so the balance as at 30/6/2024 was fully deferred). However, the Charity's employees continually review restricted income available for support costs, and ensure that these are used against such costs and we currently have no concerns that it will be needed to be paid back if all things remaining the same	Yes	No	N/a
		TRUE	ü	ü
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		ü	ü	TRUE
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		ü	ü	TRUE
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		ü	ü	TRUE
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	Yes	No	N/a
		ü	ü	TRUE
	They are valued at cost.	Yes	No	N/a
		ü	ü	TRUE
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	ü	ü	TRUE
	They are valued at cost.	Yes	No	N/a
		ü	ü	TRUE
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		ü	ü	TRUE
		Yes	No	N/a

	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

This standard list of accounting policies has been applied by Eco Brixs UK, other than the detailed notes above against the ones selected as 'No'. 'N/A' has been selected where Eco Brixs UK does not have these items. For example, Eco Brixs UK does not have any Heritage Assets so 'N/A' has been selected.

**Note 3 Analysis of income**

Analysis		Unrestricted	Restricted	Endowment	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	6,514		-	6,514	7,157.06
	Gift Aid	381	-	-	381	705.04
	General grants provided by government/other	6,231	265,728	-	271,959	160,750.93
	Other	-	-	-	-	
	<b>Total</b>	13,126	265,728	-	278,854	168,613.03
<b>Charitable activities:</b>		-	-	-	-	-
	Carbon Credit Sales	9,550	-	-	9,550	2,550.00
	Other	-	-	-	-	-
	<b>Total</b>	9,550	-	-	9,550	2,550.00
<b>Other trading activities:</b>		-	-	-	-	-
	Consultancy Service	2,418	-	-	2,418	799.00
	Eco-Product Sales	-			-	3,171.69
	Plastic Flake Sales					7,899.50
	Other	-	-	-	-	-
	<b>Total</b>	2,418	-	-	2,418	11,870.19
<b>TOTAL INCOME</b>	25,094	265,728	-	290,822	183,033.22	

**Other information:**

All income in the prior year was unrestricted except for: (please provide description and amounts)

A grant from Tearfund Netherlands (£75,390) a grant from Afri-Plastics (£50,000), a grant from CFYE (£22,452), and trading income from the sale of plastic flake (£7,900)

## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	654	-	-	654	172	-	-	172
Incurring seeking grants	13	-	-	13				-
Fundraising agents	1,000	-	-	1,000				-
Advertising, marketing, direct mail and publicity	121	-	-	121	428	-	-	428
Staff & Consultancy	2,357	8,508		10,865	5,151	2,696	-	7,847
<b>Total expenditure on raising funds</b>	<b>4,145</b>	<b>8,508</b>	<b>-</b>	<b>12,653</b>	<b>5,750</b>	<b>2,696</b>	<b>-</b>	<b>8,446</b>
<b>Expenditure on charitable activities:</b>								
Donations to Eco Brixs Uganda:		235,139	-	235,139	14,166	144,247	-	158,413
Contributions to costs for Eco Brixs Uganda - in-leiu of	367	-	-	367	2,567	-	-	2,567
Licence to sell Carbon Credits	1,000			1,000				-
Website	80			80	77			77
Flights to Project for monitoring	2,199			2,199				
Staff & Consultancy	3,571	12,891	-	16,462	7,804	4,085	-	11,889
<b>Total expenditure on charitable activities</b>	<b>7,217</b>	<b>248,030</b>	<b>-</b>	<b>255,247</b>	<b>24,614</b>	<b>148,332</b>	<b>-</b>	<b>172,947</b>
<b>Expenditure on Governance Costs:</b>								
Quickbooks for Eco Brixs UK	458			458	398	-	-	398
Insurance	185			185	182	-	-	182
Banking Fees	475			475	403	-	-	403
Annual Returns Examination Fee	-	415		415	180	-	-	180
Staff & Consultancy	1,071	3,867		4,938	2,341	1,226	-	3,567
<b>Total</b>	<b>2,189</b>	<b>4,282</b>	<b>-</b>	<b>6,471</b>	<b>3,504</b>	<b>1,226</b>	<b>-</b>	<b>4,730</b>
<b>Expenditure on Trading activities costs</b>								
Staff & Consultancy	143	515	-	658	312	164	-	476
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>143</b>	<b>515</b>	<b>-</b>	<b>658</b>	<b>312</b>	<b>164</b>	<b>-</b>	<b>476</b>
<b>Other</b>								
Foreign Exchange Loss	-	537	-	537	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>537</b>	<b>-</b>	<b>537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>13,694</b>	<b>261,872</b>	<b>-</b>	<b>275,566</b>	<b>34,181</b>	<b>152,418</b>	<b>-</b>	<b>186,599</b>

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities	Grant funding	Support Costs	Total this	Activities	Grant	Support	Total last
	£	£	£	£	£	£	£	£
Expanding Rural and Urban Job Opportunities through Waste	53,463	-	4,217	57,680	22,452	-	1,684	24,136
Growing Eco Brixs Uganda's Factory & Recycling Capacity	78,753	-	6,240	84,993	63,810	-	4,956	68,766
Expanding Eco Brixs Collection Network to Nakivale Refugee	34,000	-	2,682	36,682	-	-	-	-
Expanding Eco Brixs Collection Network across Southern	62,923	-	4,964	67,887	-	-	-	-
Promotion of Safe Waste Management Practices in Uganda	6,000	-	473	6,473	-	-	-	-
Building an Interactive Map and Recycling Union				-	50,000		3,710	53,710
Plastic Flake Sales for Eco Brixs Uganda				-	7,985		589	8,574
Support of Eco Brixs Uganda's Running Costs	-	-	-	-	14,166	-	921	15,087
Supporting Eco Brixs Uganda support costs for the projects			446	446			2,590	2,590
Carbon Credit Offset Programme	1,000			1,000				-
Online information to help people in Uganda use Eco Brixs' Recycling Service	80		6	86	77		5	82
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>236,219</b>	<b>-</b>	<b>19,028</b>	<b>255,247</b>	<b>158,490</b>	<b>-</b>	<b>14,456</b>	<b>172,946</b>



**Section C****Notes to the accounts****Note 10**                      **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
250	180
-	-
-	-
165	

**Note 11 Paid employees**

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	31,358	15,062
Social security costs	-	-
Pension costs (defined contribution scheme)	941	452
Other employee benefits	2,766	1,457
<b>Total staff costs</b>	<b>35,065</b>	<b>16,971</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £10,000

TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

	This year £	Last year £
	35,065	16,971

**Section C****Notes to the accounts****(cont)**

**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

*We use NEST as our Pension Scheme, which is a defined contribution pension scheme, and so this note is not required.*

*The total cost to the employer is in note 11.1 and, due to grants received covering staff costs, in 2023/24 this amount for pensions was funded by restricted funds. In 2022/23, these pension costs were funded by unrestricted funds.*

*In both years the cost has been split over the SOFA categories in line with the time spent on different activities by the staff it relates to.*

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:**

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Donations to Eco Brixs Uganda (ECO BRIXS Reg No. 4042)	235,139	-	-	235,139
	-	-	-	-
<b>Total</b>	<b>235,139</b>	<b>-</b>	<b>-</b>	<b>235,139</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs: Nil

**13.2 Grants made to institutions**

Names of institution	Purpose	Total amount of grants paid £
ECO BRIXS (Registered Ugandan NGO 4042)	Fulfilment of Eco Brixs UK's charitable objectives - provide Masaka, Uganda and the wider area with a recycling programme, create green jobs for marginalised people, and run education programmes about waste management and protecting the wider environment - more analysis on the bottom of note 6.	235,139
		-
<b>Total grants to institutions in reporting period</b>		<b>235,139</b>
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		<b>235,139</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donations to Eco Brixs Uganda (ECO BRIXS Reg No. 4042)	158,413	-	-	158,413
	-	-	-	-
<b>Total</b>	<b>158,413</b>	<b>-</b>	<b>-</b>	<b>158,413</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs: Nil

Names of institution	Purpose	Total amount of
ECO BRIXS (Registered Ugandan NGO 4042)	Fulfilment of Eco Brixs UK's charitable objectives - provide Masaka, Uganda and the wider area with a recycling programme, create green jobs for marginalised people, and run education programmes about waste management and protecting the wider environment - more analysis on the bottom of note 6.	158,413
		-
<b>Total grants to institutions in reporting period</b>		<b>158,413</b>
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		<b>158,413</b>

**Note 20 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
GivFunds Impact Loan	8,334	-	1,666	-
Staff Pay	3,020	1,314	-	-
Pension	188	39	-	-
Funds for Eco Brixs in Uganda	1,829	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	12,846	-	-	-
Staff expenses	-	3,665	-	-
Taxation and social security	641	307	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>26,858</b>	<b>5,325</b>	<b>1,666</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Please note our accounting policies on deferred income for grants received and also grant making (payments made to those completing the project)

	This year	Last year
	<i>The following funds amounts were left over in UK bank account from restricted funds as of 30.06.24, which could be spent on Eco Brixs UK's core costs in the following year (everything has been sent, sometimes in advance, to the Eco Brix Uganda NGO who complete the projects:</i>	<i>N/A - as only immaterial amounts remained</i>
	<i>£2,696 from the Eekhorst Foundation</i>	
	<i>£1,451 from Allan &amp; Nesta Foundation</i>	
	<i>£12,846 from CFYE - which is the only grant with conditions so has been deferred.</i>	

**Movement in deferred income account**

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

These figures are net as there was nothing last year and we have deferred income as at 30 June 2024

This year £	Last year £
-	-
12,846	-
-	-
<b>12,846</b>	<b>-</b>

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
59,876	21,421
-	-
59,876	21,421

**Section C** **Notes to the accounts** **(cont)**

**Note 28** **Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

The trustees of Eco Brixs UK have claimed no expenses in this financial year or the previous financial year.

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

There have been no related party transactions in the reporting period (True or False)

TRUE

**Last year**

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or	Relationship	Description of the	Amount	Balance at	Provision for bad debts at	Amounts
			£	£	£	£
Andrew Bownds	Founder	Freelance Fee	6000	0	0	0

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

Freelance contract between Andrew Bownds and Eco Brixs UK to fundraise and to ensure all funds donated from Eco Brixs UK to Eco Brixs Uganda are spent correctly.

*For any related party, please provide details of any guarantees given or received.*

Not applicable

**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
**Eco Brixs UK**

**On accounts for the year  
ended**

30 June 2024

**Charity no  
(if any)**

1184169

**Set out on pages**

1-32

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2024.

**Responsibilities  
and basis of  
report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's  
statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Public Finance and Accountancy.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:**



**Date:** 30/04/2025

**Name:**

Jennifer Copley

**Relevant professional  
qualification(s) or body:**

Chartered Institute of Public Finance and Accountancy. With practicing certificate via HMRC Money Laundering supervision.

**Contact:**

07842 124747

[jennifercopley.finance@gmail.com](mailto:jennifercopley.finance@gmail.com)

[www.facebook.com/jennifercopleyfinance](https://www.facebook.com/jennifercopleyfinance)

[www.linkedin.com/in/jennifer-copley-372bb915](https://www.linkedin.com/in/jennifer-copley-372bb915)

**Eco Brixs UK**

England & Wales - Charity number 1184169

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# Accounts

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## Trustees' Annual Report for the period

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From period start date: 01.07.22

To period end date: 30.06.23

Charity name: Eco Brixs UK

Charity registration number: 1184169

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## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p><b>The preservation and protection of the environment for the public benefit, mainly but not exclusively in the Masaka region of Uganda, by support to:</b></p> <p><b>(a) The promotion of waste reduction, re-use, reclamation, recycling and improved waste management techniques;</b></p> <p><b>(b) Educating the public about environmental conservation, waste reduction and waste disposal.</b></p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>The UK Charity Eco Brixs UK focuses on marketing and fundraising activities for its partner organisation, a Ugandan NGO, which is called 'ECO BRIXS' and is a registered NGO in Uganda with registration number 4042.</b></p> <p><b>It is often referred to as 'Eco Brixs Uganda' to distinguish it from the UK charity.</b></p> <p><b>The Ugandan NGO:</b></p> <p><b>The Ugandan entity, based in the district of Masaka in Uganda, uses the funds raised by the UK Charity to grow its recycling services and reduce pollution.</b></p>

		<p>The focus of the organisation is recycling plastic waste, as currently there are no waste management systems in Uganda, and it is estimated that 600 tonnes of plastic is disposed of each day in Uganda.</p> <p>Furthermore, this waste is often burnt or buried in unsafe landfills, posing a risk to both the environment and the community.</p> <p>The NGO's model is based on purchasing plastic waste from the community, therefore creating <b>job opportunities</b> to also tackle poverty in Uganda. Once the plastic is purchased, the NGO recycles this plastic into new items of value (<b>Eco-Products</b>), which it can sell. This helps the NGO to generate revenue to ensure it can keep paying the community for its plastic waste.</p> <p>In addition to this, the NGO also focuses on:</p> <ul style="list-style-type: none"> <li>● Disability employment</li> <li>● Female empowerment</li> <li>● Youth Employment</li> <li>● Green education programmes for school pupils, youths and the wider population</li> </ul> <p><b>How the UK Charity works in partnership with the Ugandan NGO:</b></p> <p>The UK charity helps facilitate this work via fundraising, which helps the NGO to contribute to the preservation and protection of the Masaka environment, as well as promote and teach environmentally-friendly behaviours to the local people.</p> <p>In its fourth financial year, the UK Charity raised funds of <b>£183,033</b> to support this work. Within the year, it donated <b>£158,413</b> to the Ugandan NGO.</p> <p>Funds were raised via:</p> <ul style="list-style-type: none"> <li>● Grant funding (<b>£160,751</b>)</li> <li>● Donations from members of the public (<b>£7,157</b>)</li> <li>● Gift Aid (<b>£705</b>)</li> <li>● Providing a consultancy service (<b>£799</b>)</li> <li>● Sale of Carbon Credits (<b>£2,550</b>)</li> <li>● Sale of Eco-Products (<b>£3,172</b>)</li> </ul>
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- **Income for Ugandan NGO (£7,900)**

**Note:** whilst Eco Brixs UK received a further £71,365 under the CFYE programme in Year 4, this is income for its consortium partner, Taka Taka Solutions (see page 11 on this report). As these funds cannot be used to support Eco Brixs' work and activities, this amount has been listed in A2 & A4 as an asset rather than gross income on Eco Brixs UK's accounts, reflecting the guidance in [CC16b Receipts and Payments Accounts Introductory Notes](#).

Alongside the UK charity's direct financial contributions to the NGO, the UK charity also supports the Ugandan organisation in its own fundraising efforts, specifically by marketing the NGOs work and achievements. This has helped the Ugandan NGO to fundraise a further **£13,000** in donations, which have been paid directly to that organisation.

This 'marketing support' has been largely achieved by the UK charity maintaining and developing the following:

- A **website** and blog
- Several **social media** platforms, growing the number of followers on each:
  - Facebook
  - Twitter
  - Instagram
  - YouTube
  - LinkedIn
  - TikTok
- A monthly online **newsletter**

Each method above has been used to promote the work of both organisations, stay in touch with supporters, and generate donations.

In Year 4, the UK charity spent £676 to help raise funds for the organisation.

The **carbon offset programme** that was established in Year 3 has helped generate £2,550. This programme was set up as the plastic recycling process in Uganda creates 'carbon savings' when new products are created out of recycled plastic rather than using virgin plastic or other brand new materials (eg. timber). Therefore, Eco Brixs has the opportunity

		<p>to sell carbon credits to external organisations and individuals to help them offset their carbon impact.</p> <p>This service helps protect the environment and educate the public about carbon emissions, whilst also raising funds to further support the development of Eco Brixs UK and the Ugandan NGO.</p> <p>The <b>consultancy service</b> has also continued since Year 3, whereby the CEO of Eco Brixs provides advice to external organisations on how they can set up their own <b>recycling project in Africa</b>, replicating the model of Eco Brixs (recycling plastic whilst creating collection jobs for the community).</p> <p>To date, Eco Brixs has advised organisations in Nigeria, South Sudan and the Democratic Republic of Congo.</p> <p>This is helping Eco Brixs UK to contribute to the protection of the environment on an international scale while helping to raise funds to further the work in Uganda.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p><b>The trustees of the charity read the guidance when being inducted into their roles, and also refer to it when making decisions for Eco Brixs UK.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<p><b>The UK Charity Eco Brixs UK does not offer grants, but makes donations to the NGO entity, allowing the Ugandan organisation to develop its plastic recycling services and education programmes.</b></p> <p><b>The UK board authorises any payments made to the Ugandan NGO. This will take place after an agreement has been made</b></p>

		<p>between the board and the CEO on how the funds will be spent.</p> <p>The CEO, who is based in Uganda, is accountable for how the donated funds are spent, and reports back to the UK Trustees via email and regular bi-weekly digital conference calls.</p> <p>This process is outlined in the UK charity's policy on monitoring expenditure abroad.</p>
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	None
Other		N/A

## Achievements and Performance

	SORP reference					
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>£158,413 Donation to the NGO</b></p> <p>The UK Charity Eco Brixs UK has generated an income of <b>£183,033</b> in its fourth financial year, and donated <b>£158,413</b> to the Ugandan NGO.</p> <p>In short, these funds were donated to the Ugandan NGO to help it maintain and expand its recycling services, and support its ability to generate its own funding, therefore helping its financial sustainability.</p> <p>Breakdown of the donated £158,413 and how it was fundraised:</p> <table border="1"> <thead> <tr> <th>Source</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Source	Amount		
Source	Amount					

Tearfund Netherlands	£63,810
Afri-Plastics Challenge Grant	£50,000
Challenge Fund for Youth Employment (CFYE)	£22,452
Income for the NGO ( <i>ie. Plastic Flake Sales by the NGO</i> )	£7,985
Unrestricted Funds ( <i>eg. donations from the public, unrestricted grants</i> )	£14,166
<b>Total:</b>	<b>£158,413</b>

## Details of donations to the NGO and resulting impact

### £63,810 Donation - Tearfund Netherlands Grant

Tearfund Netherlands have supported Eco Brixs with grants since 2021. These funds are designed to mainly help the Ugandan NGO develop its recycling infrastructure at its main HQ (where the plastic waste is turned into Eco-Products), develop its collection network in the surrounding area (including Lake Victoria), and support some of the organisation's core costs.

### £25,306 towards the 'Lake Victoria Clean Up'

This is the second of two payments that has helped Eco Brixs to expand to the **Kalangala District** and **Lake Victoria**, the world's second-largest freshwater lake. Over decades, this area has become heavily polluted and is suffocating in plastic waste.

Previously in Year 3, this grant had allowed Eco Brixs to expand its collection network around the shores of Lake Victoria. The first Community Buy Back Centres were added to the area and educational programmes were also run to raise awareness about the dangers of mismanaged plastic waste.

In Year 4, Eco Brixs used £28,306 to continue to develop this work.

		<p>A further <b>29 Community Buy Back Centres</b> were added to the district, which brings the total up to 33 with 21 established along the lake shores and 12 established on Kalangala island.</p> <p>This has helped over <b>165 marginalised people</b> to earn a regular income from Plastic Collection jobs in the district.</p> <p>A <b>sorting facility</b> was also added at Kalangala landfill. This facility is managed by 4 women who are contracted, full-time employees of the Ugandan NGO. This site helps to prevent plastic from being added to the landfill so it can be recycled.</p> <p>By the end of the year, these Community Buy Back Centres, individual plastic collectors and the sorting facility were removing <b>15 tonnes</b> of plastic waste from the environment each month, ensuring it is responsibly recycled.</p> <p>Back at Eco Brixs HQ, this grant also helped to purchase two new <b>large extruding machines</b>, which allowed Eco Brixs to create larger Eco-Products. After plastic waste is broken down into small granules (called flakes) by other machinery, these machines mould the flakes into new shapes (eg. bricks, lumber, planks).</p> <p>One of the first products to be built using this machinery was an Eco-Product for Lake Victoria - a small fishing boat made from recycled plastic waste called the '<b>Game Changer</b>'.</p> <p>The boat is 17 ft long by 8ft wide and made out of planks of Eco Brixs' plastic lumber, which means it is made from 100% recycled plastic.</p> <p>The boat can help to collect up to 300kg of plastic from the water per trip.</p> <p>Once the lumber was constructed at Eco Brixs HQ, the boat was made on the shore of Lake Victoria by local tradespeople who are experts in boat construction. It was then sold to fishermen.</p> <p>The aim is for this boat to be the first of many provided to Lake Victoria, to</p>
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		<p>continue to clean up the heavily polluted lake, raise awareness about recycling, and demonstrate how discarded trash can be given value.</p> <p>Furthermore, this grant helped support advocacy programmes allowing Eco Brixs to <b>raise awareness</b> about conservation and the dangers of mismanaged plastic waste with church communities in the region where Eco Brixs operates.</p> <p>Eco Brixs was able to present at 5 churches in the Ssesse Islands and 60 churches in the Masaka district. This outreach helped to reach thousands of people and afterwards saw an increased level of recycling in Masaka and on the islands of Lujaabwa, Nansere, Lutoboka &amp; Musambwa.</p> <p><b>£38,504 to expand Eco Brixs' Recycling Capacity</b></p> <p>These funds were awarded to expand Eco Brixs HQ in Masaka (which is where the organisation turns plastic waste into new Eco-Products) and its recycling capacity.</p> <p>Once complete, the organisation will be able to recycle more plastic waste and create more jobs across both Masaka and the Kalangala districts, as well as have the capacity to expand its collection network across <b>Southern Uganda</b>.</p> <p>These funds were largely used to extend the factory building, so it could hold more machinery and therefore recycle more plastic waste.</p> <p>Within the extension, a <b>Label Remover</b> was also purchased and added. This helps improve Eco Brixs' efficiency by automatically removing labels from plastic (eg. the labels from water bottles).</p> <p>This saves a lot of time and effort as otherwise, the labels need to be removed by hand. Therefore this benefits the Eco Brixs team at HQ, but it also helps Plastic Collectors in the field as well, as Eco Brixs no longer needs to ask them to remove the labels before selling the plastic to Eco Brixs (giving them more time to collect more plastic and earn more from the process).</p>
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This instalment also helped support the **running costs** of the Ugandan NGO, which is made up of 32 local Ugandan staff, many of whom are from marginalised communities including young people, women and people with disabilities.

Overall, this total funding of £63,810 from Tearfund Netherlands has helped to reduce the amount of plastic in the area, create job opportunities for local people, and educate large sections of the community on the importance of good waste management.

### **£50,000 Donation - Afri-Plastics Challenge Grant**

This grant was awarded to Eco Brixs UK by Nesta's Afri-Plastic Challenge. The £50,000 was donated to the Ugandan NGO to fund two new programmes:

1. The Uganda Recycling Association
2. An Online Recycling Map

#### **The Uganda Recycling Association**

Eco Brixs established 'The Uganda Recycling Association' (TURA), which is Uganda's first legally recognised **union** and independent recycling body for people who collect plastic to earn an income.

Currently, it is made up of 564 **Plastic Collectors**, who either manage Community Recycling Centres and buy from the community, or individuals who simply collect plastic themselves and sell it to a centre. These people are the foundation of the recycling industry as they are the initial people who first collect it, before it reaches recycling organisations (like Eco Brixs) to be turned into new products.

TURA is overseen by a locally elected Chair and Vice-Chair. Each Plastic Collector receives PPE equipment (e.g. gloves and overalls) to help keep them

		<p>safe while they collect and handle plastic waste. The association focuses on the well-being of the environment and lobbies for the rights of every Plastic Collector. For example, to ensure they receive a fair price for their plastic, improved working conditions, and avoid exploitation.</p> <p>It was established in response to the UN Environment Assembly's <b>Plastic Pollution Global Treaty</b>, which was signed in February 2022 (which Eco Brixs attended in Year 3). This means countries must now actively start programmes to recognise the informal waste sector, which includes the informal waste picker. This is why TURA has already gained the support of Uganda's National Environment Management Authority (NEMA).</p> <p>Eco Brixs has established this programme so its members, the very foundation of the recycling industry, have their rights strengthened, which will only help to protect the environment further, protect the wellbeing of Plastic Collectors, and ensure plastic recycling is conducted using a <b>'Fair Trade' system</b>.</p> <p><b>Interactive Recycling Map</b></p> <p>The new interactive map allows users to explore our <b>collection network</b> on a digital platform. It is the first system of its kind in Uganda. Previously, there was no database or formal system to inform communities and organisations about where they can actively recycle. This means even environmentally conscious citizens were left to dispose of their plastic waste unaware of the local and convenient options available to them.</p> <p>This map publicly lists all <b>TURA members</b>, providing details and GPS locations of each Community Buy Back Centre. It allows people to easily find recycling locations across Uganda and learn everything they need to to start recycling.</p>
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The map needs some further funding to completely finish it. Whilst Eco Brixs was a semi-finalist (securing this £50,000) it was not selected as a finalist for the Afri-Plastic award, which would have secured additional funding that would have been used to complete the map.

You can view the current version at [www.ugandarecyclingassociation.org/](http://www.ugandarecyclingassociation.org/).

### **£22,452 Donation - Challenge Fund for Youth Employment (CFYE)**

The Challenge Fund for Youth Employment aims to create jobs for young people in Sub Saharan Africa and the Middle East.

This grant was secured by submitting a joint application with the recycling organisation **Taka Taka Solutions** under a consortium arrangement.

Under the conditions of the grant, at least one member of the consortium needed to be from the private sector, with Taka Taka Solution fulfilling this role. Furthermore, the 'Lead Organisation' needed to be working in Uganda, with Eco Brixs fulfilling this role.

Taka Taka Solutions operates in Nairobi, Kenya and they recycle a variety of materials under their mission '*We give waste a second life*'. They operate a similar model to Eco Brixs

Within this arrangement, both organisations have targets to fulfil to meet the grant requirements, which are reviewed by CFYE each quarter. Meeting targets subsequently triggers the release of a quarterly payment.

The entire grant is for a sum of €1,061,659 (£910,458), of which 25% is allocated to Eco Brixs (the Ugandan NGO and Eco Brixs UK) and 75% is awarded to the larger organisation in the partnership, Taka Taka Solutions.

The payments of the grant are spread over 9 payments, which take place

		<p>approximately each quarter across 2023 - 2025.</p> <p>Therefore based on the current budget (and meeting each milestone target) each organisation will receive the following over the course of two years:</p> <ul style="list-style-type: none"> <li>• Eco Brixs €261,252 (£224,044)</li> <li>• Taka Taka Solutions €800,407 (£686,414)</li> </ul> <p>This first grant payment was paid towards the end of Year 4, with more payments following in Year 5.</p> <p>This first payment of £22,452 allowed the Ugandan NGO to grow its core team at Eco Brixs HQ in Masaka, which includes the Recycling Factory that recycles plastic waste into Eco-Products.</p> <p>This allowed the Ugandan NGO to grow from a mixture of 16 full-time and part-time staff in 2022 to <b>33 full-time employees</b> by the end of Year 4 (June 2023).</p> <p>This is helping the organisation to recycle more plastic as it scales up its capacity, whilst also improving its financial management, M&amp;E processes, and marketing. For example, a new Finance Manager, Office Manager, Monitoring &amp; Evaluation Officer, and more factory hands have all been recruited as a result of this payment.</p> <p>Furthermore, whilst the team has grown at HQ, Eco Brixs has been able to maintain its target of ensuring at least 50% of its core team are PWDs (people with disabilities), a marginalised group who often struggled to obtain work in Uganda.</p> <p><b>£7,985 Donation - Income for the NGO</b></p> <p>This income was generated by the Ugandan NGO recycling plastic waste into plastic flakes, which it then sold to a plastic manufacturer who uses the flake to make new products. In this case, 22.5 tonnes of plastic flakes was sold to the organisation Recyclan, which turns</p>
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		<p>plastic flakes into recycled food packaging.</p> <p>As this sale generated a substantial amount of income, largely at the expense of the Ugandan NGO in terms of staff time and effort, 100% of this income was donated to the Ugandan NGO.</p> <p><b>£14,166 Donation - Unrestricted Funds</b></p> <p>The majority of these funds were donated to the Ugandan NGO using unrestricted funding from the UK charity's reserves.</p> <p>£13,000 was donated to the Ugandan NGO at the end of 2022 and the start of 2023. This was largely in response to cash flow issues and was to help the NGO with general running costs whilst it waited for major grant payments to be made.</p> <p>Much of this income was used to replenish the NGO's funds that it uses to buy plastic from the community, which is essential for the organisation to operate and create impact.</p> <p>A further £1,166 of unrestricted income was also donated to the Ugandan NGO, which was fundraised through the sale of Eco-Products, which were created using the NGO's recycling machinery.</p> <p><b>Further Financial Support for the Ugandan NGO</b></p> <p>In addition to donations and grants, Eco Brixs UK has also supported the Ugandan NGO through the following expenditure:</p> <p><b>£20,661 - Staff Costs</b></p> <p>This expenditure has secured the services of 2 professionals who work for Eco Brixs UK on a part-time basis. Collectively, their work supports the growth of both the UK and Ugandan entity by:</p>
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- Ensuring all charity funds are accounted for and spent as agreed with the UK Board of Trustees
- Raising funds eg. over **£368,000** has been raised to date for the UK Charity, and **£223,000** for the Ugandan NGO
- Building partnerships with charities, businesses and academic institutions to support Eco Brixs' mission. Eg. partnerships with the global charity Tearfund and the international Recycling organisations Taka Taka and Recyclan
- Marketing Eco Brixs' work digitally
- Providing project management and financial skills

A proportion of these costs were covered by the grant from Tearfund Netherlands, which allowed Eco Brixs to expand to Lake Victoria and grow its recycling capacity. Whilst £63,810 of the £75,390 grant was donated to the NGO to be spent on implementation, the remaining £11,580 was allocated to supporting the costs of the UK charity's staff, who were responsible for managing the project and reporting.

*(£8,171 of this £11,580 was spent in Year 4 and the remaining £3,409 was carried over to Year 5.)*

### **£359 - Financial Accountability**

Eco Brixs UK spent £359 to provide the Ugandan NGO with the accounting software, 'Quickbooks'. It pays a monthly fee for this software, alongside its own subscription for Eco Brixs UK, to save the NGO this cost.

This helps the Ugandan NGO to accurately manage its day-to-day finances, as well as provide financial information to the UK charity with regards to accountability, especially in relation to spending of donated funds from Eco Brixs UK.

### **Increased Impact**

		<p>Through the support of the UK charity, the Ugandan NGO has been able to significantly grow its environmental, economic, and social impact over Year 4. This has helped Eco Brixs to protect the environment in Masaka, whilst helping many more beneficiaries.</p> <p>Specifically over Year 4, the Ugandan NGO has been able to:</p> <ul style="list-style-type: none"> <li>• Recycle a further <b>297 tonnes</b> of plastic waste across two districts in Uganda - Masaka and Kalagala.</li> <li>• Provide <b>3,000 vulnerable community members</b> with the opportunity to earn income through plastic collection, many of them being people with disabilities, women and people living in poverty.</li> <li>• Educate <b>25,000 school pupils</b> across 53 schools on the 3 Rs (Reduce, Reuse and Recycle), resulting in increased environmental awareness and more recycling taking place at the schools</li> </ul> <p>To date, this means the Ugandan NGO has been able to remove 752 tonnes of plastic waste from the environment in Uganda. Furthermore, the community has been given access to widespread plastic recycling services which were not available in the area prior to the establishment of Eco Brixs.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p><b>Eco Brixs UK is in a positive financial position at the end of Year 4, with £183,033 fundraised and £21,421 held in the bank.</b></p> <p><b>Of this £21,421 bank balance, £18,012 is unrestricted.</b></p> <p><b>Based on this, the organisation has more funds than the minimum requirement of its reserves policy - an excess of £6,012.</b></p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p><b>The reserves policy of the charity in Year 4 requires the organisation to hold a minimum balance of £12,000 in unrestricted funds, which is the equivalent of the charity's costs for a period of 6 months.</b></p> <p><b>This policy is to ensure the longevity of Eco Brixs UK so that it can continue operations and the pursuit of its charitable objectives over the long term.</b></p>
Amount of reserves held	Para 1.22	<b>£18,012 of unrestricted funds was held at the end of Year 4.</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

<p>The charity's principal sources of funds (including any fundraising)</p>	<p>Para 1.47</p>	<p>The charity has generated an income of £183,033. The majority of income was generated through grants (£160,751).</p>
<p>Investment policy and objectives including any social investment policy adopted</p>	<p>Para 1.46</p>	<p>None</p>
<p>A description of the principal risks facing the charity</p>	<p>Para 1.46</p>	<p>The trustees and staff of Eco Brixs UK conducted a detailed risk review in August 2021. This analysed the principal risks facing the charity, alongside solutions to manage those risks.</p> <p>These risks are monitored and updated regularly as they are shared within Eco Brixs UK's monthly management report.</p> <p>The key risks identified were:</p> <p><b>Managing and securing Funding</b></p> <p>Securing sufficient funding for the future is a key risk to be managed by Eco Brixs UK. This includes securing sufficient funding to:</p> <ul style="list-style-type: none"> <li>a) cover the UK charity's core costs</li> <li>b) ensure the continuation and expansion of the Ugandan NGO <i>(which is primarily how Eco Brixs UK fulfils its charitable objects)</i></li> </ul> <p>Following the review, more staff time has been dedicated to pursuing fundraising opportunities. Support and training was also given to staff on writing successful funding applications.</p> <p>In Year 4, two new trustees were also recruited with expertise in fundraising and marketing.</p> <p>In terms of managing the funds which have already been received and ensuring maximum benefit is gained from them, additional financial policies and processes were introduced in Year 3.</p>

		<p>These have continued to be used, which include:</p> <ul style="list-style-type: none"> <li>● <b>Policies:</b> <ul style="list-style-type: none"> <li>○ <b>Financial Controls Policy</b></li> <li>○ <b>Reserves Policy</b></li> <li>○ <b>Monitoring &amp; Verifying the End Use of Funds Abroad Policy</b></li> <li>○ <b>Trustee Expense Policy</b></li> </ul> </li> <li>● <b>The use of the financial software Quickbooks for accountability</b></li> <li>● <b>The use of a detailed, formal budget outlining the upcoming year's income and expenses, and maintaining the level of minimum reserves. A new budget is drafted each year in the final quarter of the year.</b></li> </ul> <p><b>Misuse of Donated Funds</b></p> <p><b>As Eco Brixs UK donates the majority of its income to a separate organisation (the Ugandan NGO), there is a risk that donated funds will not be spent in Uganda as intended by the UK Board of Trustees.</b></p> <p><b>This has been managed by introducing strict financial controls and the introduction of new policies in Year 3, which have continued to be used in Year 4.</b></p> <p><b>These policies include:</b></p> <ul style="list-style-type: none"> <li>● <b>Financial Controls Policy</b></li> <li>● <b>Monitoring &amp; Verifying the End Use of Funds Policy</b></li> <li>● <b>Anti-corruption Policy</b></li> <li>● <b>Whistleblowing Policy</b></li> <li>● <b>Due Diligence Policy</b></li> </ul> <p><b>The trustees also maintain a constant eye on the charity's finances and one of the trustees (the treasurer) is a qualified Chartered Accountant.</b></p>
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	<p>Support has also been given to the Ugandan NGO to do the following to help support its accountability and reporting:</p> <ul style="list-style-type: none"> <li>• Eco Brixs UK funds the online software Quickbooks for the Ugandan NGO's use. This allows it to record its transactions online and transparently, and gives it the capacity to easily produce reports to demonstrate its spending and accountability</li> <li>• Develop a budget for the Ugandan NGO, helping to plan income and expenditure. This includes any donations from Eco Brixs UK, showing the amount donated, its purpose, and how it will be spent across an agreed timeline</li> </ul> <p>The CEO of Eco Brixs UK (who is based in Uganda) is responsible for ensuring donated funds are spent in Uganda as outlined by the trustees' decisions, which helps to significantly manage this risk. An agreement is made between the board and the CEO on how the funds will be spent, prior to the transfer being made, and then once the funds are received in Uganda, the CEO is accountable for how the donated funds are spent, and reports back to the UK Trustees via email and bi-weekly digital conference calls.</p> <p><b>CEO leaving the organisation or becoming incapacitated</b></p> <p>There is a risk that the CEO and founder of Eco Brixs UK and the Ugandan NGO could leave the organisation in the future.</p> <p>This could occur because of a long-term break (eg. sickness) or if the founder decides to leave their role with the organisations. Currently, their experience and unique set of skills make them indispensable to both organisations, as they cover key areas such as fundraising, managing the recycling service in Uganda, strategy development and leadership, and accountability as to how funds are spent.</p> <p>To help manage this risk, there is a long-term plan to install a COO (Chief Operating Officer) within the Ugandan NGO, who will work closely with the CEO</p>
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		<p>and be able to take over the CEO's responsibilities if required. Whilst funding for staff is currently limited in terms of recruiting a fully qualified external candidate, two senior staff of the Ugandan NGO are being gradually trained up to fulfil this role for both Eco Brixs UK and the Ugandan NGO.</p> <p>Furthermore, the CFYE grant has also helped reduce this risk as it allows for the Ugandan NGO to recruit specialist staff, which helps to reduce the workload of the CEO.</p>
Other		None

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Charitable Incorporated Organisation (CIO)</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>New trustees are recruited through a process of public advertising which includes publishing a role description and person specification. (The term for a new trustee is three years.) Then, shortlisted candidates are interviewed by the current trustees, where the candidates are assessed with regards to their skills, knowledge and experience, to ensure they have the necessary criteria to effectively administer the CIO.</b></p> <p><b>As the governing document describes, age is also considered (required to be above 16). For the selected candidates, a verbal and written offer is made for them to accept. If accepted, a resolution is then passed by the current trustees and the Chair (or nominated person) will update the Charity Register to reflect the appointment of the new trustee.</b></p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

<p>Policies and procedures adopted for the induction and training of trustees</p>	<p>Para 1.51</p>	<p><b>New trustees are provided with copies of Eco Brixs UK’s governing document and latest Annual Returns to familiarise themselves with, as outlined in the organisation’s constitution.</b></p> <p><b>Trustees are also asked to read the Charity Commission’s ‘<i>The Essential Trustee: What You Need to Know, What You Need to Do</i>’ document.</b></p> <p><b>Trustees are then given an induction presentation to Eco Brixs (both the UK Entity and the Ugandan NGO). This introduces the organisation’s model and financial position, and is presented by the CEO and/or current trustees.</b></p> <p><b>The induction is followed by an open Q&amp;A session, where the new trustees can ask further questions if required.</b></p>
<p>The charity’s organisational structure and any wider network with which the charity works</p>	<p>Para 1.51</p>	<p><b>The UK Charity Eco Brixs UK works in partnership with the Ugandan NGO, to help protect the environment, whilst creating jobs, in the region of Masaka, Uganda.</b></p> <p><b>As principally a fundraising organisation for the Ugandan NGO, the trustees of the UK charity monitor the accountability of the funds donated. This is reported through the CEO, Andrew Bownds, who presents this information at quarterly board meetings and as required. The CEO is responsible for ensuring donated funds are spent in Uganda as outlined by the trustees’ decisions.</b></p> <p><b>As donations made from the UK entity to the Ugandan NGO are in the region of several thousand pounds (to minimise international transfer costs), and equal to a significant amount of the charity’s income, these are dual authorised by the trustees after extensive discussion with, and clear justification from, the CEO.</b></p> <p><b>The expenditure of these funds is monitored according to the UK charity’s policy of monitoring expenditure abroad.</b></p>
	<p>Para 1.51</p>	<p><b>None</b></p>

Relationship with any related parties		
Other		<b>None</b>

## Reference and Administrative details

Charity name	Eco Brixs UK
Other name the charity uses	Eco Brixs
Registered charity number	1184169
Charity's principal address	Eco Brixs 11 Long Meadow Chesham Bucks HP5 2BN

<b>Names of the charity trustees who manage the charity</b>				
	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
<b>1</b>	<b>Anthony Topham</b>		<b>04.10.22 - present</b>	
<b>2</b>	<b>Kedge Martin</b>		<b>06.10.22 - present</b>	
<b>3</b>	<b>Anjana Krishnan</b>		<b>16.11.20 - present</b>	
<b>4</b>	<b>Martin Worster</b>		<b>27.10.20 - present</b>	
<b>5</b>	<b>Nick Chapman</b>		<b>22.06.21 - present</b>	

Corporate trustees – names of the directors at the date the report was approved

<b>Director name</b>		
<b>None</b>		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

Andrew Bownds, CEO & Founder

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

None



## Other optional information

None

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	Signature(s)		
	Full name(s)	Martin Worster	Nick Chapman
	Position (eg Secretary, Chair, etc)	Chair	Treasurer
	Date	05.04.2024	06.04.2024



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name <b>Eco Brixs UK</b>	No (if any) <b>1184169</b>
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**CC16a**

## Receipts and payments accounts

For the period from	Period start date 01.07.2022	To	Period end date 30.06.2023
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Unrestricted Donations	19,976	-	-	19,976	43,979
Unrestricted Donations Gift Aid	705	-	-	705	377
Trading Activity: Carbon Credit Sales	2,550	-	-	2,550	-
Trading Activity: Consultancy	799	-	-	799	5,333
Trading Activity: Eco-Product Sales	3,172	-	-	3,172	-
Moondance Foundation Grant	-	-	-	-	11,200
Plasticpreneur Donation	-	-	-	-	5,347
Tearfund Netherlands	-	75,390	-	75,390	41,090
Tearfund UK	-	-	-	-	16,000
Reimbursement of Expenses (Tearfund)	-	-	-	-	1,553
Income for Ugandan NGO	-	7,900	-	7,900	1,127
Plastic Action Fundraiser	90	-	-	90	122
Afri-Plastic Grant	-	50,000	-	50,000	-
Challenge Fund for Youth Employment (CFYE) Grant	-	22,452	-	22,452	-
<b>Sub total(Gross income for AR)</b>	<b>27,292</b>	<b>155,741</b>	<b>-</b>	<b>183,033</b>	<b>126,126</b>
<b>A2 Asset and investment sales, (see table).</b>					
Amounts received from external funders (CFYE) relating directly to a consortium partner (Taka Taka Solutions)	-	71,365	-	71,365	-
<b>Sub total</b>	<b>-</b>	<b>71,365</b>	<b>-</b>	<b>71,365</b>	<b>-</b>

<b>Total receipts</b>	<b>27,292</b>	<b>227,106</b>	<b>-</b>	<b>254,398</b>	<b>126,126</b>
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### A3 Payments

Core Costs	14,013	8,171	-	22,184	18,498
Fundraising Costs	676	-	-	676	2,298
Donation to Ugandan NGO: Moondance Foundation Grant	-	-	-	-	11,200
Donation to Ugandan NGO: Plasticpreneur Donation	-	-	-	-	5,347
Donation to Ugandan NGO: Tearfund Netherlands	-	63,810	-	63,810	34,440
Donation to Ugandan NGO: Tearfund UK	-	-	-	-	16,000
Donation to Ugandan NGO: Unrestricted	14,166	-	-	14,166	33,704
Donation to Ugandan NGO: Income for Ugandan NGO	-	7,985	-	7,985	2,215
Donation to Ugandan NGO: Afri-Plastics	-	50,000	-	50,000	-
Donation to Ugandan NGO: CFYE Grant	-	22,452	-	22,452	-
<b>Sub total</b>	<b>28,854</b>	<b>152,418</b>	<b>-</b>	<b>181,273</b>	<b>123,701</b>

### A4 Asset and investment purchases, (see table)

Amounts repaid to a consortium partner (Taka Taka Solutions), due from external funders (CFYE)	-	71,365	-	71,365	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>71,365</b>	<b>-</b>	<b>71,365</b>	<b>-</b>

<b>Total payments</b>	<b>28,854</b>	<b>223,783</b>	<b>-</b>	<b>252,637</b>	<b>123,701</b>
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<b>Net of receipts/(payments)</b>	<b>- 1,562</b>	<b>3,323</b>	<b>-</b>	<b>1,761</b>	<b>2,425</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>19,575</b>	<b>86</b>	<b>-</b>	<b>19,660</b>	<b>17,235</b>
<b>Cash funds this year end</b>	<b>18,012</b>	<b>3,409</b>	<b>-</b>	<b>21,421</b>	<b>19,660</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash at Bank	18,012	3,409	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>18,012</b>	<b>3,409</b>	<b>-</b>
	(agree balances with receipts and payments account (s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)



**B4 Assets retained for the charity's own use**

		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

**B5 Liabilities**

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Martin Worster	09.04.2024
	Nick Chapman	06.04.2024



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Eco Brixs UK

**On accounts for the year  
ended**

30<sup>th</sup> June 2023

**Charity no  
(if any)**

1184169

**Set out on pages**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30 / 06 / 2023**.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

12<sup>th</sup> April 2024

**Name:**

Nicholas Lugg

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

9 Darfield Avenue

Sheffield

S20 6SU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**Eco Brixs UK**

England & Wales - Charity number 1184169

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# Accounts

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## Trustees' Annual Report for the period

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From period start date: 01.07.21

To period end date: 30.06.22

Charity name: Eco Brixs UK

Charity registration number: 1184169

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## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p><b>The preservation and protection of the environment for the public benefit, mainly but not exclusively in the Masaka region of Uganda, by support to:</b></p> <p><b>(a) The promotion of waste reduction, re-use, reclamation, recycling and improved waste management techniques;</b></p> <p><b>(b) Educating the public about environmental conservation, waste reduction and waste disposal.</b></p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>The UK Charity Eco Brixs UK focuses on marketing and fundraising activities for its partner organisation, a Ugandan NGO (which has the same name).</b></p> <p><b>The Ugandan NGO:</b></p> <p><b>The Ugandan entity, based in the district of Masaka in Uganda, uses the funds raised by the UK Charity to grow its recycling services and reduce pollution.</b></p> <p><b>The focus of the organisation is recycling plastic waste, as currently there are no waste management systems in Uganda, and it is estimated 600 tonnes of plastic is disposed of a day in Uganda.</b></p>

Furthermore, this waste is often burnt or buried in unsafe landfills, posing a risk to both the environment and the community.

The NGO's model is based on purchasing plastic waste from the community, therefore creating job opportunities to also tackle poverty in Uganda. Once the plastic is purchased, the NGO recycles this plastic into new items of value (Eco-Products), which it can sell. This helps the NGO to generate revenue to ensure it can keep paying the community for their plastic waste.

In addition to this, the NGO also focuses on:

- Disability employment
- Female empowerment
- Green education programmes for school pupils and youths

#### How the UK Charity works in partnership with the Ugandan NGO:

The UK charity helps facilitate this work via fundraising, which helps the NGO to contribute to the preservation and protection of the Masaka environment, as well as promote and teach environmentally-friendly behaviours to the local people.

In its third financial year, the UK Charity raised funds of **£126,126** to support this work. Within the year, it donated **£102,906** to the Ugandan NGO.

Funds were raised via:

- Grant funding (**£97,530**):
- Donations from members of the public (**£14,859**)
- Donations from organisations (**£5,347**)
- Gift Aid (**£377**)
- Providing a consultancy service (**£5,333**)
- Reimbursement of expenses by Tearfund for UNEA conference (**£1,553**)
- Income for Ugandan NGO (**£1,127**)

Alongside the UK charity's direct financial contributions to the NGO, the UK charity also supports the Ugandan organisation in its own fundraising efforts, specifically by marketing the

NGOs work and achievements. This has helped the Ugandan NGO to fundraise a further **£60,000** in donations, which have been made directly to that organisation.

This 'marketing support' has been largely achieved by the UK charity maintaining and developing the following:

- A **website** and blog
- Several **social media** platforms, growing the number of followers on each:
  - Facebook
  - Twitter
  - Instagram
  - YouTube
  - LinkedIn
- A monthly online **newsletter**

Each method above has been used to promote the work of both organisations, stay in touch with supporters, and generate donations.

In Year 3, the UK charity spent £2,298 to help raise funds for the organisation.

Most significantly, £2,000 was spent on establishing a **carbon offset programme**. This was set up as the plastic recycling process in Uganda creates 'carbon savings' as it creates new products out of recycled plastic rather than using virgin plastic or other brand new materials (eg. timber). Therefore, there is an opportunity to sell carbon credits to external organisations and individuals to help them go carbon neutral. This was established in Year 3, with the aim to sell carbon credits from Year 4, which will help protect the environment and educate the public about carbon emissions, whilst also raising funds to further support the development of the Ugandan NGO.

A **consultancy service** was also established as a trading activity in Year 3, whereby the CEO of Eco Brixs provides advice to external organisations on how they can set up their own **recycling project in Africa**, replicating the model of Eco Brixs (recycling plastic whilst creating collection jobs for the community). To date, Eco Brixs has advised organisations in Nigeria, South Sudan and the Democratic Republic of Congo. This is helping Eco Brixs UK to contribute to the protection of the

		<b>environment on an international scale, while helping to raise funds to further the work in Uganda.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees of the charity read the guidance when being inducted into their roles, and also refer to it when making decisions for Eco Brixs UK.</b>

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<p><b>The UK Charity Eco Brixs UK does not offer grants, but makes donations to the NGO entity, allowing the Ugandan organisation to develop its plastic recycling services and education programmes.</b></p> <p><b>The UK board authorises any payments made to the Ugandan NGO. This will take place after an agreement has been made between the board and the CEO on how the funds will be spent.</b></p> <p><b>The CEO, who is based in Uganda, is accountable for how the donated funds are spent, and reports back to the UK Trustees via email and digital conference calls.</b></p> <p><b>This process is outlined in the UK charity's policy on monitoring expenditure abroad.</b></p>
Policy on social investment including program related investment	Para 1.38	<b>N/A</b>
Contribution made by volunteers	Para 1.38	<b>None</b>
Other		<b>N/A</b>

## Achievements and Performance

	SORP reference																	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>£102,906 Donation to the NGO</b></p> <p>The UK Charity Eco Brixs UK has generated an income of <b>£126,126</b> in its third financial year, and donated <b>£102,906</b> to the Ugandan NGO.</p> <p>In short, these funds were donated to the Ugandan NGO to help it maintain and expand its recycling services, and support its ability to generate its own funding, therefore helping its sustainability.</p> <p><b>Breakdown of the donated £102,906 and how it was fundraised:</b></p> <table border="1"> <thead> <tr> <th>Source</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Tearfund Netherlands</td> <td>£34,440</td> </tr> <tr> <td>Moondance Foundation</td> <td>£11,200</td> </tr> <tr> <td>Plasticpreneur</td> <td>£5,347</td> </tr> <tr> <td>Tearfund UK</td> <td>£16,000</td> </tr> <tr> <td>Income for the NGO</td> <td>£2,215</td> </tr> <tr> <td>Unrestricted Funds</td> <td>£33,704</td> </tr> <tr> <td><b>Total:</b></td> <td><b>£102,906</b></td> </tr> </tbody> </table> <p><b>Details of donations to the NGO and resulting impact</b></p> <p><b>£34,440 Donation - Tearfund Netherlands Grant</b></p> <p><b>£12,506 to develop Eco Brixs HQ in Masaka</b></p> <p>Tearfund Netherlands have agreed to support Eco Brixs with grants across 2021 to 2023. These funds are designed to help the Ugandan NGO develop its recycling infrastructure at its main HQ (where the plastic waste is turned into</p>	Source	Amount	Tearfund Netherlands	£34,440	Moondance Foundation	£11,200	Plasticpreneur	£5,347	Tearfund UK	£16,000	Income for the NGO	£2,215	Unrestricted Funds	£33,704	<b>Total:</b>	<b>£102,906</b>
Source	Amount																	
Tearfund Netherlands	£34,440																	
Moondance Foundation	£11,200																	
Plasticpreneur	£5,347																	
Tearfund UK	£16,000																	
Income for the NGO	£2,215																	
Unrestricted Funds	£33,704																	
<b>Total:</b>	<b>£102,906</b>																	

**Eco-Products), develop its collection network in the surrounding area, and extend its services to the shores of Lake Victoria.**

**In Year 3, the payment of £12,506 was the second instalment of the 2021 grant (the first instalment was paid directly to the Ugandan NGO). These funds focused on developing Eco Brixs HQ in Masaka in order for it to increase its overall recycling capacity.**

**A water system was installed, capable of processing 20,000 litres of water a day. This was key to increasing HQ's overall recycling capacity to 55 tonnes of plastic a month, as plastic waste needs to be washed when it is broken down into plastic flakes (which can then be turned into new Eco-Products). The machinery such as the large industrial-sized crusher and screw loader (which were funded by other grants) need large quantities of water in order to function.**

**By increasing the recycling capacity, this helps create more opportunities for local people, as Eco Brixs pays for each kilogram of plastic waste it receives. By increasing the amount of plastic recycled by the NGO, it means it is able to support 3,000 local people through plastic collection jobs, creating a simultaneous environmental, social and economic impact in the area.**

**An Innovation Hub was also built at Eco Brixs HQ, which is used as a central area to teach the public and young people about the 3 R's (reduce, reuse, recycle) and climate change, helping to raise overall awareness about environmental issues and encourage eco-friendly habits.**

**This instalment also helped support the running costs of the Ugandan NGO. This included creating roles for people with disabilities (PWD) at its HQ in Masaka, ensuring 50% of its core team are PWD. PWD are often stigmatised in Uganda as being 'unemployable', so this initiative helps to combat this view and provide job opportunities for a vulnerable group.**

**These funds also helped promote the work of the Ugandan NGO to the wider community, and expand the number of Community Recycling Centres (where**

people can exchange their plastic for cash) in the region. This helps the Ugandan NGO remove more plastic from the environment and 'recruit' more plastic collectors who can receive income for plastic.

### **£21,934 to expand to Lake Victoria**

This grant was awarded to Eco Brixs to help the organisation expand its work to the district of Kalangala and Lake Victoria, the world's largest freshwater lake. Over decades, this area has become heavily polluted and is suffocating in plastic waste.

This grant was used to expand Eco Brixs' collection network around the shores of Lake Victoria. New hubs (Community Recycling Centres) were added along the shores of the lake so people could collect plastic waste and bring it to a convenient location. Four women were recruited to work full-time and manage this new collection network.

Funds were also used to buy a small crusher for this location, so the plastic waste could be turned into plastic flake, which is then ready to be turned into new Eco-Products at Eco Brixs HQ.

The grant was also used to raise awareness about the 3 R's and dangers of plastic waste amongst the communities living along the shore of Lake Victoria. This helped to encourage people to use the newly established collection network facilities and encourage better waste management habits. Specifically, new Eco Clubs were established in the local area and church communities were engaged - both to encourage the uptake of recycling.

This has begun the process of tackling Lake Victoria's huge plastic problem. By the end of Year 3, 165 informal plastic collectors were using the new recycling facilities, which has helped to remove 18 tonnes of plastic waste from the environment in less than 5 months, with increased levels of recycling expected in the following year as awareness of the programme grows.

Overall, this funding has helped to reduce the amount of plastic in the area, create job opportunities for local people, and educate large sections of the community on the importance of good waste management.

### **£11,200 Donation - The Moondance Foundation Grant**

This grant was awarded to Eco Brixs UK by The Moondance Foundation (1139224). The £11,200 was donated to fund new recycling machinery for the Ugandan NGO.

The £11,200 donation allowed the Ugandan NGO to purchase a conveyor belt (£8,000) and a screw loader (£3,200). The conveyor belt means plastic waste can be continually fed into another machine known as a 'crusher', which breaks plastic down into plastic flakes (which can then be easily recycled into Eco-Products). Likewise, the screw loader removes and washes the newly created plastic flake from the crusher, so it is ready to be used to create new Eco-Products (eg. bricks, lumber). Previously, this flake would have been put in and removed from the crusher manually, which was much slower, more labour intensive, and presented more risk to staff safety.

These machines allowed the NGO to automate its recycling processes and greatly increase its output from recycling 10 tonnes of plastic per month to 55 tonnes per month.

This increase in recycling capacity has several benefits. Firstly, it means more plastic is being removed from the environment and recycled. Secondly, as Eco Brixs purchases all its plastic from the community, it means there are more income opportunities for local people.

Thirdly, the increased output means the Ugandan NGO has more recycled plastic per month, which can either be sold as Eco-Products or as flake to other manufacturers. These outcomes help the NGO earn more income, helping it cover its monthly running costs and move towards becoming a sustainable organisation.

### **£5,347 Donation - Plasticpreneur Donation**

The plastic recycling organisation 'Plasticpreneur' donated some small scale recycling machinery (extruders and a small shredder) and moulds to the Ugandan NGO. This would allow the Ugandan NGO to produce new Eco-Products, such as stationery and small household items.

It would also allow the NGO to run an education programme with young people, so they could see the benefits of recycling plastic waste.

These items were shipped from Austria to Uganda, and incurred import charges and taxes. To avoid the Ugandan NGO having to cover these import costs, Plasticpreneur agreed to make a donation to cover the cost (£5,347).

This programme has helped educate young people within Eco Brixs' school programmes and has also allowed it to create new Eco-Products, which have been sold to the local community, helping the Ugandan NGO to generate income.

This donation of £5,347 was received by the UK charity and donated directly to the Ugandan NGO.

### **£16,000 Donation - Tearfund UK Grant**

A grant of £16,000 was awarded to Eco Brixs UK, which was used to fund two advocacy initiatives in Uganda.

The first part of the grant (£6,000) was to sponsor the Uganda Marathon, a local running event which is held in Masaka each year. This event hosts 5,000 local runners (plus 200 international runners from around the world) and is an important annual date for the whole Masaka community. The theme of the 2022 event was for 'people and planet' and helped raise awareness about the importance of the 3 R's (reduce, reuse and recycle) amongst the whole community. Furthermore, the event also

helped raise **£52,000** for local grassroots projects in Masaka.

The second element of the grant (£10,000) was to establish a pilot of a 'recycling association' for Uganda. This pilot took place across two districts in Masaka, with the aim of eventually expanding the programme across the whole of Uganda.

**The Uganda Recycling Association (TURA)** is designed to bring together and connect informal waste collectors in Uganda (individuals who collect plastic and then sell it to recyclers such as Eco Brixs). The idea is to give each Plastic Collector a voice and representation, ensuring their rights are respected by everyone in the plastic recycling value-chain (eg. recycling organisations, national government bodies) and collectors earn a fair fee for their plastic that reflects the valuable contribution they are making to protecting the environment.

The project has helped link hundreds of Plastic Collectors from the districts of Masaka and Kalangala with Eco Brixs, strengthening the green industry across the two districts, and is now a proven model, which is ready to be expanded across Uganda once subsequent funding is secured.

### **£2,215 Donation - Income for the NGO**

On some occasions, international buyers have purchased Eco-Products through Eco Brixs UK. As these are created by the Ugandan NGO, which uses its own resources creating them (eg. recycled plastic, overhead costs), the income received is reserved as restricted income for the Ugandan NGO.

At the beginning of Year 3, there was £1,088 held in the UK reserves under this classification, which was subsequently donated to the Ugandan NGO along with £1,127 raised in Year 3.

### **£33,704 Donation - Unrestricted Funds**

Two donations were made to the Ugandan NGO using unrestricted funding from the UK charity's reserves.

A donation of £19,241 was made based on a final payment for a grant secured in Year 2. This grant was won in partnership with the Dutch technology company TMC and awarded by SBIR (Small Business Innovation Research). It was awarded to create and implement groundbreaking machinery capable of turning plastic waste into Eco-Products such as bricks and face masks.

A series of recycling machinery (3 extruders and an electrospinner) was constructed by TMC in Holland and shipped to Uganda. The final instalment of this grant was dedicated to covering the costs of importing and transporting the machinery to Eco Brixs HQ in Masaka, which was high with the machines being large and unique. Therefore, to support the Ugandan NGO with these higher costs, the entire amount of this £19,241 payment was made to the Ugandan NGO as a donation, so it could ensure the new machinery reached Eco Brixs HQ in Masaka.

A second donation of £14,463 was made to the Ugandan NGO later in the year. This was to help the organisation with general running costs whilst it was in the process of installing machinery to increase its overall recycling capacity and move towards financial sustainability, namely by recycling 55 tonnes of plastic waste per month. These funds helped to cover over 6 months of running costs for the NGO, for items such as staff wages, utilities, and helped fund the CEO's visa so they could continue to oversee the work in Uganda.

### **Further Financial Support for the Ugandan NGO**

In addition to donations and grants, Eco Brixs UK has also supported the Ugandan NGO through the following expenditure:

**£16,208 - Staff Costs**

This expenditure has secured the services of 2 professionals who work for Eco Brixs UK on a part-time basis. Collectively, their work supports the growth of both the UK and Ugandan entity by:

- Ensuring all charity funds are accounted for and spent as agreed with the UK Board of Trustees
- Raising funds eg. over £185,000 has been raised to date for the UK Charity, and £210,000 for the Ugandan NGO
- Building partnerships with charities, businesses and academic institutions to support Eco Brixs' mission. Eg. partnerships with the global charity Tearfund and the international Recycling organisations Taka Taka and Recyclan
- Marketing Eco Brixs' work digitally
- Providing project management and financial skills

A proportion (£6,650) of these costs were covered by the grant from Tearfund Netherlands, which allowed Eco Brixs to expand to Lake Victoria. Whilst £21,934 of the £28,584 grant was donated to the NGO to be spent on implementation, the remaining £6,650 was allocated to supporting the costs of the UK charity's staff, who were responsible for managing the project and reporting.

### **£162 - Financial Accountability**

Eco Brixs UK spent £162 to provide the Ugandan NGO with the accounting software, 'Quickbooks'. It pays a monthly fee for this software, alongside its own subscription for Eco Brixs UK, to save the NGO this cost.

This helps the Ugandan NGO to accurately manage its day-to-day finances, as well as provide financial information to the UK charity with regards to accountability, especially in relation to spending of donated funds from Eco Brixs UK.

## Increased Impact

Through the support of the UK charity, the Ugandan NGO has been able to significantly grow its environmental, economic, and social impact over Year 3. This has helped Eco Brixs to protect the environment in Masaka, whilst helping many more beneficiaries.

Specifically over Year 3, the Ugandan NGO has been able to:

- Recycle a further **75 tonnes** of plastic waste
- Provide **3,000 vulnerable community members** with the opportunity to earn income through plastic collection. Many of them being people with disabilities, women and people living in poverty.
- Educate **25,000 school pupils** across 26 schools on the 3 Rs (Reduce, Reuse and Recycle), resulting in increased environmental awareness and more recycling taking place at the schools

To date, this means the Ugandan NGO has been able to remove 455 tonnes of plastic waste from the environment in Uganda. Furthermore, the community has been given access to widespread plastic recycling services which were not available in the area prior to the establishment of Eco Brixs.

The Ugandan NGO has also been able to expand its collection network around the shores of Lake Victoria, helping to remove plastic waste from the heavily polluted great lake. By the end of Year 3, this expansion was supporting 165 Plastic Collectors, 4 full-time staff, and had removed 18 tonnes of plastic waste from the area.

## Attending the fifth session of the United Nations' Environment Assembly (UNEA-5)

In February 2022, two staff from Eco Brixs UK and one staff member from the Ugandan NGO, alongside a team from the

		<p><b>international charity ‘Tearfund’, attended UNEA-5 conference in Nairobi, Kenya. The event, which included delegates from around the world, focused on discussing new policies on how the world’s huge plastic pollution problem can be tackled.</b></p> <p><b>The event included the signing of the ‘Plastic Pollution Treaty’ - the first formal agreement within the international community on how to tackle plastic waste across the world collectively.</b></p> <p><b>By attending, the Eco Brixs team were able to network with like-minded individuals and organisations, and contribute to policy centred on addressing the issue of plastic waste.</b></p> <p><b>The trip was originally funded by Eco Brixs UK (£1,553), which was subsequently refunded by Tearfund UK who agreed to cover the costs of the trip.</b></p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p><b>Eco Brixs UK is in a positive financial position at the end of Year 3, with £126,126 fundraised and £19,660 held in the bank.</b></p> <p><b>Of this £19,660 bank balance, £19,575 is unrestricted.</b></p> <p><b>Based on this, the organisation has more funds than the minimum requirement of its reserves policy - an excess of £10,140.</b></p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p><b>The reserves policy of the charity in Year 3 requires the organisation to hold a minimum balance of £9,435 in unrestricted funds, which is the equivalent of the charity's costs for a period of 6 months.</b></p> <p><b>This policy is to ensure the longevity of Eco Brixs UK so that it can continue operations and the pursuit of its charitable objectives over the long-term.</b></p>
Amount of reserves held	Para 1.22	<b>£19,575 of unrestricted funds was held at the end of Year 3.</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>The charity has generated an income of £126,126. The majority of income was generated through grants (£97,530) and donations from the public/organisations (£14,859).</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>None</b>

A description of the principal risks facing the charity

Para 1.46

The trustees and staff of Eco Brixs UK conducted a detailed risk review in August 2021. This analysed the principal risks facing the charity, alongside solutions to manage those risks.

The key risks identified were:

### **Managing and securing Funding**

Securing sufficient funding for the future is a key risk to be managed by Eco Brixs UK. This includes securing sufficient funding to:

- a) cover the UK charity's core costs
- b) ensure the continuation and expansion of the Ugandan NGO *(which is primarily how Eco Brixs UK fulfils its charitable objects)*

Following the review, more staff time has been dedicated to pursuing fundraising opportunities. Support and training was also given to staff on writing successful funding applications.

By the end of Year 3, plans were also in place to recruit new trustees with expertise in fundraising and marketing.

In terms of managing the funds which have already been received and ensuring maximum benefit is gained from them, additional financial policies and processes were introduced. These include:

- The introduction/update of the:
  - Financial Controls Policy
  - Reserves Policy
  - Monitoring & Verifying the End Use of Funds Abroad Policy
  - Trustee Expense Policy
- The introduction of the financial software Quickbooks for accountability
- The introduction of a detailed, formal budget outlining the upcoming year's income and

expenses, and maintaining the level of minimum reserves

### **Misuse of Donated Funds**

As Eco Brixs UK donates the majority of its income to a separate organisation (the Ugandan NGO), there is a risk that donated funds will not be spent in Uganda as intended by the UK Board of Trustees.

This has been managed by introducing strict financial controls and the introduction of new policies.

These policies include:

- Financial Controls Policy
- Monitoring & Verifying the End Use of Funds Policy
- Anti-corruption Policy
- Whistleblowing Policy
- Due Diligence Policy

Support has also been given to the Ugandan NGO to do the following to help develop its accountability and reporting:

- Eco Brixs UK funds the online software Quickbooks for the Ugandan NGO's use. This allows it to record its transactions online and transparently, and gives it the capacity to easily produce reports to demonstrate its spending and accountability
- Develop a budget for the Ugandan NGO, helping to plan income and expenditure. This also links to the Eco Brixs UK budget so there is alignment between organisations regarding transferred donated funds. It shows the amount donated, its purpose, and how it will be spent across an agreed timeline

The CEO of the Ugandan NGO is responsible for ensuring donated funds are spent in Uganda as outlined by the trustees' decisions, which helps to significantly manage this risk. An agreement is made between the board

		<p>and the CEO on how the funds will be spent, prior to the transfer being made, and then once the funds are received in Uganda, the CEO is accountable for how the donated funds are spent, and reports back to the UK Trustees via email and digital conference calls.</p> <p><b>CEO leaving the organisation or becoming incapacitated</b></p> <p>There is a risk that the CEO and founder of Eco Brixs UK and the Ugandan NGO will leave the organisation in the future.</p> <p>This could occur because of a long-term break (eg. sickness) or if the founder leaves their role with the organisations. Currently, their experience and unique set of skills make them indispensable to both organisations, as they cover key areas such as fundraising, managing the recycling service in Uganda, strategy development and leadership, and accountability as to how funds are spent.</p> <p>To help manage this risk, there is a long-term plan to install an Assistant Manager within the Ugandan NGO, who will work closely with the CEO and be able to take over the CEO's responsibilities if required. Whilst funding for staff is currently limited in terms of recruiting a fully qualified external candidate, two senior staff of the Ugandan NGO are being gradually trained up to fulfil this role for both Eco Brixs UK and the Ugandan NGO.</p>
Other		None

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Charitable Incorporated Organisation (CIO)</b>

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>New trustees are recruited through a process of public advertising which includes publishing a role description and person specification. (The term for a new trustee is three years.) Then, shortlisted candidates are interviewed by the current trustees, where the candidates are assessed with regards to their skills, knowledge and experience, to ensure they have the necessary criteria to effectively administer the CIO.</b></p> <p><b>As the governing document describes, age is also considered (required to be above 16). For the selected candidates, a verbal and written offer is made for them to accept. If accepted, a resolution is then passed by the current trustees and the Chair (or nominated person) will update the Charity Register to reflect the appointment of the new trustee.</b></p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p><b>New trustees are provided with copies of Eco Brixs UK's governing document and latest Annual Returns to familiarise themselves with, as outlined in the organisation's constitution.</b></p> <p><b>Trustees are also asked to read the Charity Commission's '<i>The Essential Trustee: what you need to know, what you need to do</i>' document.</b></p> <p><b>Trustees are then given an induction presentation to Eco Brixs (both the UK Entity and the Ugandan NGO). This introduces the organisation's model and financial position, and is presented by the CEO and/or current trustees.</b></p> <p><b>The induction is followed by an open Q&amp;A session, where the new trustees can ask further questions if required.</b></p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p><b>The UK Charity Eco Brixs UK works in partnership with the Ugandan NGO, to help protect the environment, whilst creating jobs, in the region of Masaka, Uganda.</b></p> <p><b>As principally a fundraising organisation for the Ugandan NGO, the trustees of the UK charity monitor the accountability of the funds donated. This is reported</b></p>

		<p>through the CEO, Andrew Bownds, who presents this information at quarterly board meetings and as required.</p> <p>As donations made from the UK entity to the Ugandan NGO are in the region of several thousand pounds (to minimise international transfer costs), and equal to a significant amount of the charity's income, these are dual authorised by the trustees.</p> <p>The expenditure of these funds is monitored according to the UK charity's policy of monitoring expenditure abroad.</p> <p><i>(The CEO operates on a freelance contract, and is responsible for ensuring donated funds are spent in Uganda as outlined by the trustees' decisions).</i></p>
Relationship with any related parties	Para 1.51	None
Other		None

## Reference and Administrative details

Charity name	Eco Brixs UK
Other name the charity uses	Eco Brixs
Registered charity number	1184169
Charity's principal address	Eco Brixs 11 Long Meadow Chesham Bucks HP5 2BN

<b>Names of the charity trustees who manage the charity</b>				
	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
<b>1</b>	<b>Anthony Topham</b>		<b>04.10.22 - present</b>	
<b>2</b>	<b>Mr James Tyler</b>		<b>01.01.19 - 27.06.22</b>	
<b>3</b>	<b>Kedge Martin</b>		<b>06.10.22 - present</b>	
<b>4</b>	<b>Anthony Mark Elliott</b>		<b>27.10.20 - 26.10.21</b>	
<b>5</b>	<b>Anjana Krishnan</b>		<b>16.11.20 - present</b>	
<b>6</b>	<b>Martin Worster</b>		<b>27.10.20 - present</b>	
<b>7</b>	<b>Nick Chapman</b>		<b>22.06.21 - present</b>	

Corporate trustees – names of the directors at the date the report was approved

<b>Director name</b>		
<b>None</b>		

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>None</b>		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	None
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Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

Andrew Teale, UK Operations Manager
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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

None
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**Other optional information**

None
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**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	<b>Signature(s)</b>		
	<b>Full name(s)</b>	Martin Worster	Nick Chapman
	<b>Position (eg Secretary, Chair, etc)</b>	Chair	Treasurer
	<b>Date</b>	16.03.2023	12.03.2023

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## Receipts and payments accounts

For the period from	Period start date 01.07.2021	To	Period end date 30.06.2022
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Unrestricted Donations	43,979	-	-	43,979	19,629
Unrestricted Donations Gift Aid	377	-	-	377	125
Trading Activity: Consultancy	5,333			5,333	
Moondance Foundation Grant		11,200		11,200	
Plasticpreneur Donation		5,347		5,347	
Tearfund Netherlands		41,090		41,090	
Tearfund UK		16,000		16,000	
Reimbursement of Expenses (Tearfund)	1,467	86		1,553	
Restricted Donations COVID	-		-	-	122
Restricted Donations COVID Gift Aid	-		-	-	707
Income for Ugandan NGO	-	1,127	-	1,127	1,088
Plastic Action Fundraiser	122	-	-	122	88
Refund from Year 1 freelance contracts		-	-	-	660
<b>Sub total (Gross income for AR)</b>	<b>51,277</b>	<b>74,849</b>	<b>-</b>	<b>126,126</b>	<b>22,419</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>51,277</b>	<b>74,849</b>	<b>-</b>	<b>126,126</b>	<b>22,419</b>
<b>A3 Payments</b>					
Core Costs	11,848	6,650	-	18,498	13,036
Fundraising Costs	2,298	-	-	2,298	1,077
Moondance Foundation Grant		11,200		11,200	
Plasticpreneur Donation		5,347		5,347	
Tearfund Netherlands		34,440		34,440	
Tearfund UK		16,000		16,000	
Income for Ugandan NGO		2,215		2,215	
Donations to Ugandan NGO	33,704			33,704	
Restricted Donations COVID	-		-	-	6,326
COVID Donation to NGO (unrestricted)	-	-	-	-	5,335
Restricted Donations COVID Gift Aid	-		-	-	707
<b>Sub total</b>	<b>47,850</b>	<b>75,852</b>	<b>-</b>	<b>123,701</b>	<b>26,481</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>47,850</b>	<b>75,852</b>	<b>-</b>	<b>123,701</b>	<b>26,481</b>
<b>Net of receipts/(payments)</b>	<b>3,428</b>	<b>- 1,003</b>	<b>-</b>	<b>2,425</b>	<b>- 4,062</b>
<b>A5 Transfers between funds</b>					
<b>A6 Cash funds last year end</b>	<b>16,147</b>	<b>1,088</b>	<b>-</b>	<b>17,235</b>	<b>21,296</b>
<b>Cash funds this year end</b>	<b>19,575</b>	<b>86</b>	<b>-</b>	<b>19,660</b>	<b>17,234</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash at Bank	19,575	86	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>19,575</b>	<b>86</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-



Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
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	<p>Martin Worster</p>	<p>16.03.2023</p>
	<p>Nick Chapman</p>	<p>12.03.2023</p>



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Eco Brixs UK

**On accounts for the year  
ended**

30<sup>th</sup> June 2022

**Charity no  
(if any)**

1184169

**Set out on pages**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30 / 06 / 2022**.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

5<sup>th</sup> April 2023

**Name:**

Nicholas Lugg

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

9 Darfield Avenue

Sheffield

S20 6SU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**Eco Brixs UK**

England & Wales - Charity number 1184169

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# Accounts

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## Trustees' Annual Report for the period

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From period start date: 01.07.20

To period end date: 30.06.21

Charity name: Eco Brixs UK

Charity registration number: 1184169

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## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p><b>The preservation and protection of the environment for the public benefit, mainly but not exclusively in the Masaka region of Uganda, by support to:</b></p> <p><b>(a) The promotion of waste reduction, re-use, reclamation, recycling and improved waste management techniques;</b></p> <p><b>(b) Educating the public about environmental conservation, waste reduction and waste disposal.</b></p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>The UK Charity Eco Brixs UK focuses on marketing and fundraising activities for its partner organisation, a Ugandan NGO (which has the same name).</b></p> <p><b>The Ugandan NGO:</b></p> <p><b>The Ugandan entity, based in the district of Masaka in Uganda, uses the funds raised by the UK Charity to grow its recycling services and reduce pollution.</b></p> <p><b>The focus of the organisation is recycling plastic waste, as currently there are no waste management systems in Uganda, and it is estimated 600 tonnes of plastic is disposed of a day in Uganda.</b></p>

Furthermore, this waste is often burnt or buried in unsafe landfills, posing a risk to both the environment and the community.

The NGO's model is based on purchasing plastic waste from the community, therefore creating job opportunities to also tackle poverty in Uganda. Once the plastic is purchased, the NGO recycles this plastic into new items of value (Eco-Products), which it can sell. This helps the NGO to generate revenue to ensure it can keep paying the community for their plastic waste.

In addition to this, the NGO also focuses on:

- Disability employment
- Women Empowerment
- Green education programmes for school pupils and youths

#### **How the UK Charity works in partnership with the Ugandan NGO:**

The UK charity helps facilitate this work via fundraising, which helps the NGO to contribute to the preservation and protection of the Masaka environment, as well as promote and teach environmentally-friendly behaviours to the local people.

In its second financial year, the UK Charity raised funds of **£22,419** to support this work. Within the year, it donated **£12,368** to the Uganda NGO.

Funds were raised via:

- Grant funding (**£16,163**)
- Donations from members of the public (**£3,676**)
- Donations from organisations (**£1,088**)
- Gift Aid (**£832**)
- Refund of freelance payments issued in error in Year 1 (**£660**)

Alongside the UK charity's direct financial contributions to the NGO, the UK charity also supports the Ugandan organisation in its own fundraising

		<p>efforts, specifically by marketing the NGOs work and achievements. This has helped the Ugandan NGO to fundraise a further <b>£90,000</b> in donations, which have been made directly to that organisation.</p> <p>This ‘marketing support’ has been largely achieved by the UK charity maintaining and developing the following:</p> <ul style="list-style-type: none"> <li>● A <b>website</b> and blog</li> <li>● Several <b>social media</b> platforms, growing the number of followers on each: <ul style="list-style-type: none"> <li>○ Facebook</li> <li>○ Twitter</li> <li>○ Instagram</li> <li>○ YouTube</li> <li>○ LinkedIn</li> </ul> </li> <li>● A monthly online <b>newsletter</b></li> </ul> <p>Each method above has been used to promote the work of both organisations, stay in touch with supporters, and generate donations.</p> <p>In Year 2, the UK charity spent £220 of its expenditure on boosting social media posts to help promote the work of the NGO and grow Eco Brixs’ presence on social media.</p> <p>The UK charity also set up a new fundraising programme called ‘<b>Plastic Action</b>’ which gives Eco Brixs supporters the opportunity to offset their own plastic usage whilst supporting the charity’s recycling work in Uganda. This was launched in June 2021 in anticipation of ‘Plastic Free July’.</p>
<p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p>	<p>Para 1.18</p>	<p><b>The trustees of the charity read the guidance when being inducted into their roles, and also refer to it when making decisions for Eco Brixs UK.</b></p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<p><b>The UK Charity Eco Brixs UK does not offer grants, but makes donations to the NGO entity, allowing the Ugandan organisation to develop its plastic recycling services and education programmes.</b></p> <p><b>The UK board authorises any payments made to the Ugandan NGO. This will take place after an agreement has been made between the board and the CEO on how the funds will be spent.</b></p> <p><b>The CEO, who is based in Uganda, is accountable for how the donated funds are spent, and reports back to the UK Trustees via email and digital conference calls.</b></p> <p><b>This process is outlined in the UK charity's policy on monitoring expenditure abroad.</b></p>
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	None
Other		N/A

## **Achievements and Performance**

	SORP reference	
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Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Para 1.20

## £12,368 Donation to the NGO

The UK Charity Eco Brixs UK has generated an income of **£22,419** in its second financial year, and donated **£12,368** to the Ugandan NGO.

This donation is partly formed from **£7,033** raised through Eco Brix UK's emergency fundraising appeal in response to the **Coronavirus pandemic**, which took place between March and September in 2020 (£6,204 was fundraised in Year 1, then £829 in Year 2).

In addition to the £7,033 fundraised via public donations, the UK charity also donated £5,335 of its unrestricted funds to help support the Ugandan NGO, its beneficiaries and the Masaka community during the pandemic.

Specifically, this fundraising helped to:

- Feed over **4,000 vulnerable individuals** during lockdown through an emergency food relief programme
- Support **Masaka Referral Hospital**, the main hospital of the district, by providing:
  - PPE equipment
  - COVID-19 testing equipment
  - Washing & hygiene equipment
  - An isolation ward for COVID-19 patients
- Fund the Ugandan NGO's core costs (eg. staff wages) when the recycling network was required to close during the first lockdown in Uganda

Subsequently, when the Ugandan NGO recycling network was able to reopen, it was well placed to support the community in recovery following lockdown. For example, many jobs had been lost and therefore many individuals turned to collecting plastic (in exchange for cash) in order to fund essentials such as rent, food and child support.

This highlights the key difference both Eco Brixs organisations were able to make in supporting the Masaka community during the pandemic, both in terms of initial emergency response and long-term recovery.

### **Grant with TMC/SBIR Secured**

The two Eco Brixs organisations, alongside the Dutch technology company TMC, successfully won a grant offered by SBIR (Small Business Innovation Research).

This grant was awarded to create and implement groundbreaking machinery capable of turning plastic waste into two new Eco-Products:

- **Bricks** - these can be used in construction as a substitute for concrete bricks and have several advantages over their counterparts, including being stronger and cheaper
- **Face masks** - these masks are medically approved under European standards and can therefore support the under resourced Ugandan medical services

The revenue generated from the sale of both items will help build the sustainability of the Ugandan NGO. As a result, a portion of the grant is also reserved for marketing the items, alongside the R&D and construction of the machine lines which includes 3 Extruders and an electrospinner. These machines will be the first of their kind in Uganda.

One installment was received in June 2021 for £16,163, with subsequent installments to follow. The whole grant was £150,000 which will be split across the two Eco Brixs organisations and TMC.

Due to the long-term nature of the project, it is predicted the NGO will be able to begin producing these new items

in Spring 2022, in the second half of Year 3.

## Further Financial Support for the Ugandan NGO

In addition to donations and grants, Eco Brixs UK has also supported the Ugandan NGO through the following expenditure:

### £12,540 - Freelance Service Contacts

This expenditure has secured the services of 3 professional freelancers who work for Eco Brixs UK on a part-time basis. Collectively, their work supports the growth of both the UK and Ugandan entity by:

- Ensuring all charity funds are accounted for and spent as agreed with the UK Board of Trustees
- Raising funds eg. over £60,000 has been raised to date for the UK Charity, and £150,000 for the Ugandan NGO
- Building partnerships with charities, businesses and academic institutions to support Eco Brixs' mission. Eg. In year 2, partnerships were formed with the global charity Tearfund and the University of Cambridge
- Marketing Eco Brixs' work digitally
- Providing project management and financial skills

### £367 - Marketing Support

£220 was spent boosting social media posts on Facebook and Instagram, promoting the recycling work of the NGO to new audiences. This helped increase Eco Brixs' social media following from a few hundred to over 3,000 followers.

£147 was also spent on launching 'Plastic Action' and setting up a [new website](#), which will generate further funds in Year 3 to further Eco Brixs' work.

## Increased Impact

Through the support of the UK charity, the Ugandan NGO has been able to significantly grow its environmental, economic, and social impact over Year 2. This has helped Eco Brixs to protect the environment in Masaka, whilst helping many more beneficiaries.

Specifically over Year 2, the Ugandan NGO has been able to:

- Recycle a further **130 tonnes** of plastic waste
- Maintain **3,000 income opportunities** for vulnerable community members
- Educate **24,000 school pupils** across 26 schools on the 3 Rs (Reduce, Reuse and Recycle), resulting in increased environmental awareness and more recycling taking place at the schools

To date, this means the Ugandan NGO has been able to remove 380 tonnes of plastic waste from the environment of the Masaka district. Furthermore, the community has been given access to widespread plastic recycling services, which weren't available in the area prior to the establishment of Eco Brixs.

## 'Recirculating Plastic' documentary with Prince Charles's Sustainable Markets Initiative

In Spring 2021, Eco Brixs UK partnered with RE:TV and the Sustainable Markets Initiative (whose Editor-in-Chief is HRH Prince Charles) to produce a high quality video demonstrating the NGO's closed-loop system in action - recycling plastic and creating income opportunities for the local community.

The documentary highlights the importance of communities adopting circular economy models, especially in countries such as Uganda where there

		<p>are no waste management systems. It also features interviews with Eco Brixs CEO, staff, the Masaka community, and sustainability experts Dr Anna Barford and Dr Gabriel Okello.</p> <p>You can view the <a href="#">video here</a>, which was published in Eco Brixs' newsletter and on its social media channels.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p><b>Eco Brixs UK is in a positive financial position at the end of Year 2, with £22,419 fundraised and £17,234 held in the bank.</b></p> <p><b>Of this £17,234 bank balance, £16,146 is unrestricted.</b></p> <p><b>Based on this, the organisation has more funds than the minimum requirement of its reserves policy - an excess of £6,711.</b></p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p><b>The reserves policy of the charity requires the organisation to hold a minimum balance of £9,435 in unrestricted funds, which is the equivalent of the charity's costs for a period of 6 months.</b></p> <p><b>This policy is to ensure the longevity of Eco Brixs UK, ensuring it can continue operations and the pursuit of its charitable objectives over the long-term.</b></p>
Amount of reserves held	Para 1.22	<b>£16,146 of unrestricted funds was held at the end of Year 2.</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p><b>The charity has generated an income of £22,419. The majority of income was generated through a grant from SBIR (Small Business Innovation Research) worth £16,163.</b></p> <p><b>£4,508 was donated from the public (including Gift Aid).</b></p>
Investment policy and objectives including any	Para 1.46	<b>None</b>

social investment policy adopted		
A description of the principal risks facing the charity	Para 1.46	N/A
Other		None

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Charitable Incorporated Organisation (CIO)</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>New trustees are recruited through a process of public advertising which includes publishing a role description and person specification. (The term for a new trustee is three years.) Then, shortlisted candidates are interviewed by the current trustees, where the candidates are assessed with regards to their skills, knowledge and experience, to ensure they have the necessary criteria to effectively administer the CIO.</b></p> <p><b>As the governing document describes, age is also considered (required to be above 16). For the selected candidates, a verbal and written offer is made for them to accept. If accepted, a resolution is then passed by the current trustees and the Chair (or nominated person) will update the Charity Register to reflect the appointment of the new trustee.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

<p>Policies and procedures adopted for the induction and training of trustees</p>	<p>Para 1.51</p>	<p><b>New trustees are provided with copies of Eco Brixs UK's governing document and latest Annual Returns to familiarise themselves with, as outlined in the organisation's constitution.</b></p> <p><b>Trustees are also asked to read the Charity Commission's <i>'The Essential Trustee: what you need to know, what you need to do'</i> document.</b></p> <p><b>Trustees are then given an induction presentation to Eco Brixs (both the UK Entity and the Ugandan NGO). This introduces the organisation's model and financial position, and is presented by the CEO and/or current trustees.</b></p> <p><b>The induction is followed by an open Q&amp;A session, where the new trustees can ask further questions if required.</b></p>
<p>The charity's organisational structure and any wider network with which the charity works</p>	<p>Para 1.51</p>	<p><b>The UK Charity Eco Brixs UK works in partnership with the Ugandan NGO, to help protect the environment, whilst creating jobs, in the region of Masaka, Uganda.</b></p> <p><b>As principally a fundraising organisation for the Ugandan NGO, the trustees of the UK charity monitor the accountability of the funds donated. This is reported through the CEO, Andrew Bownds, who presents this information at quarterly board meetings and as required.</b></p> <p><b>As donations made from the UK entity to the Ugandan NGO are in the region of several thousand pounds (to minimise international transfer costs), and equal to a significant amount of the charity's income, these are authorised by the trustees.</b></p> <p><b>The expenditure of these funds is monitored according to the UK charity's policy of monitoring expenditure abroad.</b></p> <p><b><i>(The CEO operates on a freelance contract, and is responsible for ensuring donated funds are spent in Uganda as outlined by the trustees' decisions).</i></b></p>
		<p>None</p>

Relationship with any related parties	Para 1.51	
Other		<b>None</b>

### **Reference and Administrative details**

Charity name	Eco Brixs UK
Other name the charity uses	Eco Brixs
Registered charity number	1184169
Charity's principal address	Eco Brixs 11 Long Meadow Chesham Bucks HP5 2BN

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ms Georgina Elliott		01.01.19 - 20.11.20	
2	Mr James Tyler		01.01.19 - present	
3	Mr Andrew Teale		01.01.19 - 20.11.20	
4	Anthony Mark Elliott		27.10.20 - 26.10.21	
5	Anjana Krishnan		16.11.20 - present	
6	Martin Worster		27.10.20 - present	
7	Nick Chapman		22.06.21 - present	

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
None		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
None		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	None
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Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

None
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**Other optional information**

None
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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	Signature(s)		
	Full name(s)	Martin Worster	Nick Chapman
	Position (eg Secretary, Chair, etc)	Chair	Treasurer
	Date	30.03.22	30.03.22

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## Receipts and payments accounts

For the period from	Period start date 01.07.2020	To	Period end date 30.06.2021
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Unrestricted Donations	19,629	-	-	19,629	25,806
Unrestricted Donations Gift Aid	125	-	-	125	-
Restricted Donations COVID	-	122	-	122	6,204
Restricted Donations COVID Gift Aid	-	707	-	707	-
Income for Ugandan NGO	-	1,088	-	1,088	-
Plastic Action Fundraiser	88	-	-	88	-
Refund from Year 1 freelance contracts	660	-	-	660	-
Alan & Nesta Ferguson Grant	-	-	-	-	9,055
<b>Sub total (Gross income for AR)</b>	<b>20,502</b>	<b>1,917</b>	<b>-</b>	<b>22,419</b>	<b>41,065</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>20,502</b>	<b>1,917</b>	<b>-</b>	<b>22,419</b>	<b>41,065</b>
<b>A3 Payments</b>					
Core Costs	13,036	-	-	13,036	1,288
Fundraising Costs	1,077	-	-	1,077	1,405
Restricted Donations COVID	-	6,326	-	6,326	-
COVID Donation to NGO (unrestricted)	5,335	-	-	5,335	-
Alan & Nesta Ferguson Grant	-	-	-	-	7,500
G Elliott Donation	-	-	-	-	5,000
COVID Project Mask making Machine	-	-	-	-	4,106
Video/Glass Passport	-	-	-	-	470
Restricted Donations COVID Gift Aid	-	707	-	707	-
<b>Sub total</b>	<b>19,448</b>	<b>7,033</b>	<b>-</b>	<b>26,481</b>	<b>19,769</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>19,448</b>	<b>7,033</b>	<b>-</b>	<b>26,481</b>	<b>19,769</b>
<b>Net of receipts/(payments)</b>	<b>1,054</b>	<b>- 5,116</b>	<b>-</b>	<b>- 4,062</b>	<b>21,296</b>
<b>A5 Transfers between funds</b>	<b>150</b>	<b>- 150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>14,942</b>	<b>6,354</b>	<b>-</b>	<b>21,296</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>16,146</b>	<b>1,088</b>	<b>-</b>	<b>17,234</b>	<b>21,296</b>

### Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash at Bank	16,146	1,088	-

	-	-	-
	-	-	-
<b>Total cash funds</b>	<b>16,146</b>	<b>1,088</b>	<b>-</b>

(agree balances with receipts and payments account(s))

OK OK OK

**Unrestricted funds** **Restricted funds** **Endowment funds**  
to nearest £ to nearest £ to nearest £

**B2 Other monetary assets**

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

**B3 Investment assets**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-



**B4 Assets retained for the charity's own use**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

**B5 Liabilities**

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Martin Worster	30.03.22
	Nick Chapman	30.03.22