

Registered number
05336768

Association for Environment Conscious Building (limited by guarantee)

Report and Unaudited Accounts

31 December 2022

Association for Environment Conscious Building (limited by guarantee)

Registered number: 05336768

Directors' Report

The directors present their report and accounts for the year ended 31 December 2022.

Principal activities

The company's principal activity during the year continued to be that of : Promoting the use of products which are safe, healthy and sustainable; encouraging projects that respect, protect and enhance the environment; making available comprehensive information and guidance about products, methods and projects; supporting the efforts and endeavours of members in achieving these aims. The company is a not for profit organisation.

Directors

The following persons served as directors during the year:

C Herring
F Bradshaw (resigned 10.12.2022)
G Wilburn
NK Kumar Shah
JM Bennett
P Wilshaw
P Wilkinson
MJ Siddall
MS Hewitt
PJ Jennings (resigned 15.12.2022)

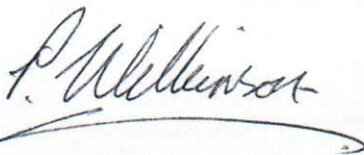
Political donations

The directors who are also members of the company guarantee to contribute an amount not exceeding £1 each to the assets of the company in the event of a winding up.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 10/03/2023 and signed by its order.



P Wilkinson
Secretary

Association for Environment Conscious Building (limited by guarantee)

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Association for Environment Conscious Building (limited by guarantee) for the year ended 31 December 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Association for Environment Conscious Building (limited by guarantee) for the year ended 31 December 2022 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.

Keith Bridgford & Co

Keith Bridgford & Co
Chartered Accountants
The Rainhall Centre
Rainhall Road
Barnoldswick
Lancashire
BB18 5DR

12/03/2023

Association for Environment Conscious Building (limited by guarantee)
Income and Expenditure Account
for the year ended 31 December 2022

	2022	2021
	£	£
Turnover	416,444	360,956
Cost of sales	(103,485)	(60,454)
Gross profit	<u>312,959</u>	<u>300,502</u>
Administrative expenses	(330,175)	(208,923)
Other operating income	26,867	-
Operating surplus	<u>9,651</u>	<u>91,579</u>
Interest receivable	844	670
Surplus before taxation	<u>10,495</u>	<u>92,249</u>
Tax on profit	-	-
Surplus for the financial year	<u>10,495</u>	<u>92,249</u>

Association for Environment Conscious Building (limited by guarantee)**Registered number:** 05336768**Balance Sheet****as at 31 December 2022**

	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		245,542	295,546
Creditors: amounts falling due within one year			
	3	(21,394)	(81,893)
Net current assets		<u>224,148</u>	<u>213,653</u>
Net assets		<u>224,148</u>	<u>213,653</u>
Capital and reserves			
	4		
AECB LEBD		12,489	29,900
Carbon Lite Retrofit		116,896	48,060
Carbon Lite		305,042	236,752
General Reserve		(210,279)	(101,059)
Shareholders' funds		<u>224,148</u>	<u>213,653</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



G Wilburn

Director

Approved by the board on 10 /03/2023

Association for Environment Conscious Building (limited by guarantee)
Notes to the Accounts
for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Membership subscriptions

The company accounts for subscriptions as received as there is no requirement to repay these if a member leaves.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The company operates as a mutual concern for its members and is therefore only liable to tax on investment income.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	8	7

3 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	-	36,776
Taxation and social security costs	19,868	30,579
Other creditors	1,526	14,538
	21,394	81,893

Association for Environment Conscious Building (limited by guarantee)
Notes to the Accounts
for the year ended 31 December 2022

4 Reserves	General	Carbon Lite	Carbon Lite Retrofit	AECB LEBD
	£	£	£	£
At 1 January 2022	(101,059)	236,752	48,060	29,900
(Deficit)/surplus for the year	(109,220)	68,290	68,836	(17,411)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	<u>(210,279)</u>	<u>305,042</u>	<u>116,896</u>	<u>12,489</u>

5 Other information

Association for Environment Conscious Building (limited by guarantee) is a private company limited by shares and incorporated in England. Its registered office is:
30 Linden Road
Earby
Barnoldswick
Lancashire
BB18 6XR

Association for Environment Conscious Building (limited by guarantee)
Detailed income and expenditure account
for the year ended 31 December 2022

This schedule does not form part of the statutory accounts

	2022		2021	
	£	£	£	£
Income				
<u>CARBON LITE</u>				
Course fees (WARM)	31,272		35,272	
Course fees (TU Dublin)	13,920		13,746	
PHPP	75,043		68,009	
		120,235		117,027
<u>CARBON LITE RETROFIT</u>				
Omnisense	0		960	
PHRibbon & Calculator	9,466		4,682	
Course fees	82,919		58,820	
AECB Standards	0		2,000	
		92,385		66,462
<u>CORE</u>				
Membership subscriptions	167,244		143,427	
Interest	844		670	
Miscellaneous consulting income (EST &PT)	26,000		3,040	
Conference/AGM	26,867		0	
		220,955		147,137
<u>AECB LEBD</u>				
Grants	10,000		31,000	
Standards applications	100		0	
Omnisense	480		0	
		10,580		0
Total income		444,155		330,626
Expenditure				
<u>CARBON LITE</u>				
PHPP	39,755		27,738	
Course costs (TU Dublin)	12,190		11,920	
		51,945		39,658
<u>CARBON LITE RETROFIT</u>				
PH Ribbon & Calculator	9,108		4,250	
CLRf and CLRrc costs	14,441		23,274	
		23,549		27,524
<u>CORE</u>				
Staff and admin costs	223,959		151,409	
Staff expenses, HR support & training	13,116		0	
Agency fees	15,542		0	
Core general	19,526		9,689	
Membership (BEEF)	1,180		0	
Accountancy	650		600	
Insurance	2,136		1,784	
Temple Media	12,800		6,912	
Board members expenses & meeting costs	1,902		133	
Marketing & PR	7,061		1,743	
Internet & website	10,059		15,251	
Computers	970		2,225	
Consultancy & tech expertise	13,413		6,026	
Bank charges & loan interest	5,886		5,310	
Legal & professional	1,962		0	
Sundry (Including Co House fee)	13		13	
		330,175		201,095
<u>AECB LEBD</u>				
LEBD costs	26,753		1,100	
Omnisense costs	1,238		0	
		27,991		1,100
Total expenditure		433,660		269,377

Excess/(deficit) of income over expenditure

CARBON LITE	68,290	77,369
CARBON LITE RETROFIT	68,836	38,938
CORE	(109,220)	(53,958)
AECB LEBD	(17,411)	29,900
	<u>10,495</u>	<u>92,249</u>