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Registered number: 536535
Charity number: CHY 22174

ENGINEERS WITHOUT BORDERS, IRELAND COMPANY LIMITED BY GUARANTEE

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

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ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Directors

Liam McCarton
Declan Alcock
Elaine Doyle

Company registered number

565535

Revenue Commissioners Charity Number

CHY 22174

Registered Charity Number

20158101

Registered office

Dogpatch Labs, Unit 1, The CHQ Building, North Wall Quay, Dublin 1

Company secretary

Liam McCarton (appointed 14 January 2021)

Independent auditors

PKF O'Connor, Leddy & Holmes Limited, Century House, Harold's Cross Road, Dublin 6W

Bankers

Bank of Ireland, Lower Baggot Street, Dublin 2

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ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The directors present herewith their report and audited financial statements for the financial year ended 31st December 2020.

STRUCTURE, GOVERNANCE & MANAGEMENT

Charity Status

Engineers Without Borders Ireland CLG is a charity registered in the Republic of Ireland registered charity number 20158101

Build out our board and Services Delivery Committee

The governance structure of EWB-Ireland comprises a Board of Directors, an Executive Committee and a local branch network within colleges including Cork, Dublin, Limerick, Carlow and Sligo.

The Board of Directors are responsible for setting the strategic direction of the organization, monitoring compliance and use of resources and establishing policy. No remuneration is paid to Directors for their services on the Board. The directors who served during this period were

Liam McCarton
Declan Alcock
Elaine Doyle

EWB Ireland has 1 paid member of staff, Katie Mahon, Program Manager for Build Solid Ground.

The Executive Committee is comprised of a multi-disciplinary team of engineering professionals with significant experience in engineering, academia and international development. All members are highly committed volunteers. The committee members who served during this period were:

Aoibhin Flanagan
Andrew O'Connell
Elsie O'Gorman
Fiona Little
garret murphy
Gerard Joseph McGranaghan
Meriel Engrand

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FAIR REVIEW OF THE BUSINESS FOR THE PERIOD AND ITS FINANCIAL POSITION

Income
The charity earns most of its revenue through grants and donations, €94,182 *(2019; €54,963)*. Donations were raised in relation to the purchase of project and event costs and general donations to help in day-to-day operational expenses. They were a mixture of corporate and private donations.

Expenditure
The main item of capital expenditure during the period was Program Managers salary and project costs There were operating expenses of €73,246 *(2019; €82,810)* covering Charitable activities and Project costs.

The Balance Sheet is on page 21. This discloses a stable financial base which is a vital support to Engineers Without Borders Ireland. The reserves are represented in its Total Funds amounted to €56,539 at the 31st of December 2020 *(2019: €31,522).*

Overall Financial Performance

There was a net surplus of €25,017. The charity is just commencing operations and as such fund raising is at a very early stage. For the charity, as we progress into the next financial year the financial focus will be on:

- Developing fund raising capacity & identifying potential supporters
- Keeping a tight financial discipline and ensuring we operate within our financial capacity

We also recognize all the many people who are providing their support at no cost, or at very substantially reduced rates which has allowed us to develop the plans to their current levels. Without this support we could not have progressed to the status.

Results

The surplus for the period, after taxation, amounted to €25,017.

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Principal Risks and Uncertainties

The Board has an established risk policy that is kept under review every quarter. Directors have identified and reviewed the major strategic, business, and operational risks faced by the organisation and are satisfied that reasonable steps are being taken to mitigate exposure and impact.

The organisation highlighted COVID-19 as a major risk in 2020. The organisation will continue to monitor this risk during 2021 as part of its overall operations. While COVID-19 restrictions had slowed down the implementation of some projects during 2020, the organisation worked with donors to reschedule timelines to ensure that programmes could resume or where appropriate move activities online in 2021.

The Board believes that there are therefore no material uncertainties that call into doubt Engineers Without Borders Irelands ability to continue in operation.

Funding & Policy development

As part of our strategic review, the board identified the strongest future options for continued funding for as the EU Development Education and Awareness Raising (DEAR) program and Irish Aid Development Education funding. We have a successful track record with both institutions and will build on these relationships while also identifying alternative sources of institutional grant funding. EWB Ireland has long term partnerships with a number of corporate donors, along with maintaining these relationships we have established a dedicated CSR sub-committee to diversify corporate funding and a dedicated Membership sub-committee to increase membership subscriptions.

Service Delivery

The board has formulated a strategic plan based around the cross-cutting themes of Educate, Innovate and Collaborate. These incorporate continuation and consolidation of the development education program “Where There is No Engineer” within Irish colleges with the development on an online academy as an educational resource. We will seek opportunities for co-learning projects in partner countries and between Irish and overseas students. We will further develop the Innovation Academy which provides successful students with internships and the opportunity to develop their projects with communities in overseas partner countries.

Operations

The board maintains a policy of sustainable growth within the organisation whereby EWB Ireland can successfully deliver its charitable purpose while maintaining the agility and flexibility of a small organisation.

Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Directors

The directors who served during the period were:

Liam McCarton

Declan Alcock

Elaine Doyle

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Strategy and Objectives

The main object for which the Company is established (the "Main Object") is to bridge the gap between academia, industry, and NGOs to give Irish engineers and scientists opportunities to learn about and contribute to sustainable development globally.

We do this by partnering with disadvantaged communities, both in Ireland and overseas, to improve their quality of life through education and implementation of sustainable engineering projects, while promoting global experience for engineers, engineering students, and similarly motivated non-engineers.

To achieve this core objective the company was engaged in the following principal activities during the year to 31 Dec 2020

1. Build Solid Ground

This project formally commenced following workshops in January 2018 and is a partnership as part of the EU funded action entitled "Solid Ground: Building Critical Understanding and Active engagement for Sustainable Development Goal (SDG) 11 and the New Urban Agenda (Habitat III), promoting global housing, land rights, resilient and sustainable cities. This three-year project focuses on land rights, disaster resilience, slum upgrading and equality.

The project was due to conclude in November 2020 however due to the Covid19 pandemic it received a 6-month force majeure extension.

The project goals are to:

- Educate Europeans about global development needs and solutions for housing and land in cities and urban settlements.
- Offer specialized non-formal learning for interested groups on land, gender equality, housing and poverty reduction.
- Link local to global by showing interdependencies between Europe and the Global South – to specific countries in Africa, Central and Latin America, and Asia.
- Motivate Europeans to volunteer and take action for housing and land rights.

This project is funded by the European Union, and is managed by Habitat for Humanity Europe, Middle East & Africa (EMEA). It is part of **Solid Ground**, a global advocacy campaign to improve access to land for shelter by Habitat for Humanity International.

The **Build Solid Ground** project focuses specifically on Sustainable Development Goal (SDG) 11 – *Make cities and human settlements inclusive, safe, resilient and sustainable*. The project involves 14 partners from seven different EU countries – Bulgaria, Hungary, Ireland, Poland, Romania, Slovakia, and the United Kingdom – and aims to hold global leaders accountable for the commitments set out in the Sustainable Development Goals and the New Urban Agenda. The EU funding for this project comes from the Development, Education and Awareness Raising program (DEAR), and so a particular goal of the project is to inform Europeans about these governmental commitments, engage citizens to support global housing and land issues and show how our social, economic and environmental well-being at home depends heavily on prosperity in the rest of the world.

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2. Development Education

"Where There Is No Engineer (WTINE) – Designing for Community Resilience" is a design initiative coordinated by the Development Technology Research Group within the Dublin Institute of Technology. The program is delivered in partnership with Concern Worldwide, Engineers Ireland and Engineers Without Borders Ireland. The program is funded through the Build Solid Ground project.
It provides participants with the opportunity to learn about design, teamwork and communication through real, inspiring, sustainable and cross-cultural development projects. By participating in the program, students and professionals will have the opportunity to design creative solutions to real life development projects.
Engineers Without Borders are the partners responsible for organizing activities at undergraduate and industry level. In October 2020 EWB launched the "Where there is no Engineer – Designing for Community Resilience" Program (WTINE 2020). The program was officially opened through a series of workshops at universities and Institutes of Technology across Ireland. The specific target groups are as follows:

- Technological University Dublin (TU Dublin) Level 7: DT004/1 Engineering (1st Years)
- Technological University Dublin (TU Dublin) Level 8: DT027/4 Civil Engineering Honours Degree (4th Years)
- Technological University Dublin (TU Dublin): DT026/4 Product Design (Final Years)
- Technological University Dublin (TU Dublin): Level 9 MSc Students individual workshop on Climate Resilient Infrastructure.
- Trinity College Dublin (TCD): Civil / Environmental Engineering (2nd Years)
- Cork Institute of Technology (CIT): Level 7 Civil Engineering: 1st Years
- Cork Institute of Technology (CIT: Level 8 Civil Engineering: 1st Years
- Institute of Technology Carlow (IT Carlow): Level 8 Civil Engineering: Final Year
- National College of Art and Design (NCAD): Level 8 Product Design 2nd Years.

A number of lunchtime toolboxes were also held with industry to promote the design challenge. The challenge was also promoted through social media (Facebook, Twitter and LinkedIn) and our website.

Outstanding undergraduate teams participated in the National Finals where their work was reviewed by a multidisciplinary panel of judges. Due to the ongoing Covid-19 pandemic and in line with social distancing requirements the finals were held online on Saturday 17th June 2020. The format of the finals was a "Dragon's Den" style pitch. The focus was "Zambia" and the overall winner was a Product Design team from TU Dublin whose project was "Flyco - Black Soldier Fly farming" and the implementation and adaptability to agricultural Zambian Life", The plan for the project is to create Black Soldier Fly farms that can be set up by farmers who have a little to no access to nutritious food for their cattle and poultry and fertilizer for their crops. Innovation Award winners were "Cue" and "Science Cubes", both educational games designed by a group of Product Design students from TU Dublin and a PD student from NCAD Dublin respectively.

2.1. WTINE Workshops

The workshops given are as follows.
TU Dublin Level 8: DT027/4 Civil Engineering Honours Degree (4th Years)

- *WTINE Launch, 28th January 2020, TU Dublin, Bolton Street, Dublin*
  EWB Director Liam McCarton and EWB Program Manager Emma Brown introduced the WTINE competition and location for 2020. A water filter game was conducted with the students to introduce them to the idea of appropriate technology/high-tech low-cost technology followed by a discussion on design innovation and design thinking and the importance of the interplay between technology, people and their environment. This was followed by an ideation workshop.
- *Workshop on the Sustainable Development Goals, 11th February 2020, TU Dublin, Bolton Street*
  EWB Program Manager Emma conducted a workshop with TU Dublin's Final Year Engineering students on the Sustainable Development Goals. The participants were asked to brainstorm what sustainable development means to them followed by an introduction to the concept of Sustainable Development and the

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SDGs. Nature Based Solutions and the Circular Economy were introduced to the students through games and case studies, prompting discussion.

- *Ideation Workshop, 18th February 2020, TU Dublin, Bolton St*
  This was a storyboard presentation by students halfway through their WTINE module. The workshop was facilitated by EWB Director Liam McCarton. The students presented their ideas to internal lecturers and EWB. Each group was then facilitated in an ideation workshop and reviewed each other's' concepts.
- *Final Student Presentations, 10th March 2020, TU Dublin, Bolton St*
  College finals for level 08 final year civil engineering students participating in the WTINE module. The event was judged by an internal lecturer (Ahmed Nasr) and Liam McCarton EWB/TU Dublin. Each student team presented their design concepts via a ppt presentation, and they also submitted a design report summarising the stages of their process.

TU Dublin DT026/4 Product Design (Final Years)

- *WTINE Launch, 1st October 2020, Online via Zoom*
  EWB Director Liam McCarton and EWB Program Manager Emma Brown introduced EWB and the "Where There Is No Engineer" competition to the students. This involved an overview of the competition (discussing how it works, sharing a video to give insight, what are the aims). The design location for 2020, Zambia, was introduced and a quiz to gauge students' knowledge of the location was conducted using the Kahoot platform. Liam McCarton gave a walkthrough of Sables Nua, the school and shelter that students were focused on for their innovations for 2020, using a sequence of photos.
  Q&A session with Barefeet Theatre staff based in Lusaka
  This was a joint workshop between IT Carlow, TU Dublin and a youth organisation based in Lusaka, Barefeet Theatre, to allow students to learn more about the sanitation, housing, culture, traditions, and ways of life in Zambia. The session took a Q&A and open discussion style format. 12 students, 1 lecturer and 4 staff members from Barefeet Theatre took part.
- *Final Student Presentations, 17th December 2020, Online via Zoom*
  Students presented their projects to representatives of EWB who provided feedback and a number of projects were chosen to progress in the competition.

TCD Civil / Environmental Engineering (2nd Years)

- *Design Critique (WTINE 2020) session, 6th February 2020, Trinity College Dublin*
  The 2020 competition was launched in TCD in late 2019, at this workshop students presented progress on their design concepts along with prototypes developed since to members of EWB and TCD lecturers who provided feedback to the students.
- *WTINE Launch, 2nd October 2020, online via Zoom*
  EWB introduced an overview of the competition (discussing how it works, what the aims are and sharing a video to give insight) along with the design location for 2021, Zambia. A quiz was held to gauge students' knowledge of the location using the Kahoot platform. Liam McCarton gave a walkthrough of Sables Nua, the school and shelter that students were focused on for their innovations for 2021, using a sequence of photos.
- *Resilience Webinar, 16th October 2020, online via Zoom*
  EWB Director Liam McCarton gave a presentation to students on the theme of resilience-
  discussing the main tenets of reducing vulnerability, increasing diversity and increasing sustainability. Global case studies were used and examples of nature-based solutions were shared with the students.
- *Design Thinking Webinar, 23rd October 2020, online via Zoom*
  Fourth Year Product Design student and EWB Innovation Academy graduate Conall Casey discussed his Crutch Kit project for which he won the EWB Innovation award in 2019 and completed an internship with EWB in 2020, developing his design. Conall discussed his approach to design thinking, giving examples of how he progresses projects and approaches design challenges.

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- *Who is Your Client & Project Management, 20th November 2020, online via Zoom*
  Former EWB Committee member Fiona Little gave a presentation on client design and project management including unconscious bias and the importance of knowing your client. She hosted a Kahoot quiz to explore how our perceptions affect our thinking and work and discussed the design thinking process and project management.
- *Cross-cultural collaboration, 27th November 2020, online via Zoom*
  EWB Committee Member Meriel Engrand discussed her time working on a bridge construction project with EWB Cornell University and Bridges to Prosperity in Calcha, Bolivia. Meriel discussed the importance of community engagement including having an individual dedicated to community liaison, ensuring sustainability and long-term viability of the project and the importance of getting involved in community life and building relationships with individuals in the local community.
- *Final student presentations, 14, 16th, 18th December 2020, online via Zoom*
  EWB Directors Liam McCarton and Elaine Doyle joined EWB Program Manager Emma Brown to judge the final presentations of the TCD students over four days. Students presented their final design concepts and selected student groups were chosen to go forward to the EWB National Finals in 2021.

CIT Level 7 Civil Engineering: 1st Years

- *WTINE Launch, 14th October 2020, online via Zoom*
  EWB introduced an overview of the competition (discussing how it works, what the aims are and sharing a video to give insight) along with the design location for 2021, Zambia. A quiz was held to gauge students' knowledge of the location using the Kahoot platform. Liam McCarton gave a walkthrough of Sables Nua, the school and shelter that students were focused on for their innovations for 2021, using a sequence of photos.
- *Final Presentations, 7th December 2020, online via Zoom*
  Students presented their final design concepts to EWB who provided feedback and the strongest project concepts were identified with the lecturer Mary Moloney.

CIT Level 8 Civil Engineering: 1st Years

- *WTINE Launch, 17th February 2020, Cork IT*
  EWB Director launched WTINE with the first-year students, discussing how the competition works and introducing the design location of Kabwe, Zambia and sharing information on the country context, design philosophy and design brief.
- *Workshop on the Sustainable Development Goals, 10th March, Cork IT*
  EWB Program Manager Emma conducted a workshop with Cork IT's First Year Engineering students on the Sustainable Development Goals. The participants were asked to brainstorm what sustainable development means to them followed by an introduction to the concept of Sustainable Development and the SDGs. Nature Based Solutions and the Circular Economy were introduced to the students through games and case studies, prompting discussion.

IT Carlow Level 8 Civil Engineering: Final Year Students

- *WTINE Launch, 21st January 2020, IT Carlow*
  A 2-hour design workshop was run with final year students participating WTINE 2020 as part of their design module. An introduction to the design philosophy of the project was given and the workshop focused on the initial project design and community research phases.
- *Workshop on the Sustainable Development Goals, 25th February 2020, IT Carlow*
  EWB Program Manager Emma conducted a workshop with Cork IT's First Year Engineering students on the Sustainable Development Goals. The participants were asked to brainstorm what sustainable development means to them followed by an introduction to the concept of Sustainable Development and the SDGs. Nature Based Solutions and the Circular Economy were introduced to the students through games and case studies, prompting discussion.

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- *WTINE Launch (WTINE2021), 2nd October, online via Zoom*
  EWB introduced an overview of the competition (discussing how it works, what the aims are and sharing a video to give insight) along with the design location for 2021, Zambia. A quiz was held to gauge students' knowledge of the location using the Kahoot platform. Liam McCarton gave a walkthrough of Sables Nua, the school and shelter that students were focused on for their innovations for 2021.
- *Event with Barefeet Theatre staff based in Lusaka, Zambia, 4th December 2020, online via Zoom*
  A workshop was held with WTINE participating students from TU Dublin and Carlow IT and a youth organisation based in Lusaka, Barefeet Theatre, to allow students to learn more about the sanitation,housing, culture, traditions, and ways of life in Zambia. The session took a Q&A and open discussion style format.

NCAD Product Design Level 8 2nd Years

- *WTINE Launch, 6th February 2020, NCAD, Thomas St, Dublin*
  EWB Program Manager launched the WTINE competition with the students, introducing EWB, the competition (how it works, themes) and the country context of Zambia and design brief challenges.
- *Introduction to Sables Nua, Kabwe, Zambia, 13th February 2020, NCAD, Dublin*
  EWB Director Liam McCarton discussed life on the ground in Kabwe, Zambia and EWB's partner Sables Nua
- *Design Critique session, 24th February 2020, NCAD*
  Critical feedback on students' designs and discussions held between EWB staff and WTINE participating students.
- *Workshop on the Sustainable Development Goal, 27th February 2020, NCAD*
  Workshop exploring the SDGs involving brainstorming on what sustainable development means to the students, introducing the SDGs, themes of Nature Based Solutions and the Circular Economy (using kahoot quiz and physical resources), researching case studies of how companies are applying circular economy principles to their designs.
- *Students' Final Presentations,6th March 2020, NCAD*
  Students presented their final design concepts and prototypes to EWB staff. Feedback was shared with students and the strongest projects were selected to go forwards to the WTINE Finals.

3. EVENTS

3.1. iWISH (RDS Dublin)

iWISH is a volunteer led community committed to showcasing the power of Science, Technology, Engineering and Math's to female secondary school students. It is a Showcase event run over 4 DAYS in Ireland which to date has hosted 22,000 girls from twenty-six counties. EWB Ireland participated in the Dublin showcase event. EWB Ireland hosted an interactive stall to challenge the student to engage with the problems of communities within the developing world. This was held over on the 3rd and 4th February 2020. EWB had a stand at the event and conducted bridge building and water filter games with the students and discussed the work of EWB Ireland. The EWB Program Manager also spoke on a panel about EWB's work.

3.2. iWISH (Munster Technological University)

EWB held a workshop as part of I Wish events at MTU on 17th January 2020, EWB Program Manager Emma and EWB Director Elaine Doyle co-facilitated a design thinking workshop with Transition Year female students exploring problem solving and engineering in the wake of a humanitarian disaster. The event was jointly organized with MTU lecturers and female undergrad and postgrad engineering students. Groups of students brainstormed their solutions (to water shortage), developed their idea, and presented it to the group over the period of a few hours. Emma discussed EWB's work and small prizes were presented to participating students.

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3.3. Workshop on ARCC Community Resilience Index

On Saturday 15th February 2020 at Liffey Trust Centre, Dublin 1 EWB co-facilitated a session together with Victor Beumer and eTownz Director Pat Kennedy on the methodology of a Community Resilience Index with the EWB committee and interested individuals. Discussions were held with participants on what works in the methodology (a traffic light system where communities grade their resilience across six core resilience networks: water, food security, energy etc) and what needed to be clarified/improved etc. This informed the final development of the methodology as part of the Build Solid Ground project.

3.4. ENVIRON 2020

The Irish Environmental Researcher's Colloquium (ENVIRON) is the largest annual gathering of environmental researchers in Ireland regularly attracting over 300 delegates. Environ 2020 was held virtually this year and provides a platform for researchers to present to a wide audience and also gives an opportunity to engage with the general public. EWB held a workshop "Unsustainable Development Goals" on 22nd October 2020 as part of the event critically exploring the SDGs together with degrowth scholar Riccardo Mastini. EWB Director Liam McCarton gave a short presentation, following which Riccardo presented the challenge of the SDGs supporting
continued growth within the context of the climate and biodiversity emergency. In breakout rooms, participants were introduced to concepts of degrowth, planetary boundaries and the problematic high ranking of high-income countries on sustainable development indexes, while they continue to have huge ecological footprints.

4. Conferences

EWB hosted or co-hosted 2 conferences during the year as follows;

4.1. ARCC2020 - Achieving Resilient Cities and Communities

The cities and communities of the 21st Century face huge challenges in coping with climate change, energy demands, water and wastewater supply together with food and health considerations. ARCC – Achieving Resilient Cities & Communities is a series of conferences and workshops jointly hosted by the DTC Research Group within the Technological University Dublin, in partnership with Habitat for Humanity. These events are part of the European Union (EU) development education and awareness raising (DEAR) program (EuropeAid/ 151103/ DH/ ACT/ Multi) and the "Build Solid Ground Campaign" which aims to inform and actively engage EU citizens in actions towards achieving Sustainable Development Goal 11: Sustainable Cities and Communities.
Speakers and topics included.

Day 1: Thursday 19th November 2020

#1. Achieving Resilient Cities and Communities

*Liam McCarton and Sean O'Hogain *Development Technology in the Community (DTC) Research Group, Technological University Dublin*

Liam and Sean presented an outline of the tools and resources developed within this EU project. These tools enable users to analyse the vulnerability of their community to shocks and stresses. They also facilitate users to adopt Nature Based Solutions (NBS) to reduce Vulnerability, increase Diversity and increase Resilience within their community.

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#2. Urban Nature-Based Solutions: Theory and Multi-functionality

Victor Beumer Independent expert on Urban Nature-based Solutions & Climate adaptation. Utrecht, The Netherlands.

Victor gave an overview of terminology and will explain the basics of nature-based solutions, green infrastructure and hybrid solutions. What are the principles to take into account when implementing these solutions in your cities and how can you involve multiple stakeholders and achieve a working business case based on multiple benefits and the desires of multiple stakeholders.

#3. Nature-Based Solutions and Smart Urban Water Grids

Albert Jansen, Water Innovation Consulting, Utrecht, The Netherlands.

Water problems are stressing cities. Centralized systems are crunching due to climate change pollution leading to lower amount of drinking water and with lower quality. Circular economy demands cities to better manage their resources like energy and organic content of wastewater. So, we need a sustainable city concept using Nature (heaven-rain and sun energy together with water treatment technologies in nature and in buildings can solve these problems).

#4. Green Streets in Barcelona

Roberto Soto, Institut Municipal d'Urbanisme, IMU, Barcelona, Spain.

Urban growth is one of the main causes for climate change acceleration and alteration of natural water cycles. Sustainable Urban Drainage Systems (SUDS) emerge in this context as a solution that not only contributes to improving drainage, water storage and filtration systems, but is also used in strategies to create a resilient urban environment. In this presentation, Roberto showed the main conceptual principles and practical application of SUDS, using as examples the projects developed in the city of Barcelona.

Day 2: Friday 20th November 2020

#5. Nature-Based Solutions Toolkit

Liam McCarton, Sean O'Hogain* and Pat Kennedy**, *Development Technology in the Community (DTC) Research Group, Technological University Dublin. **eTownz, Dublin, Ireland.*

The Build Solid Ground EU funded project has developed a Nature Based Solutions Toolkit. This toolkit will inform, educate and train users to develop a NBS strategy for their community. It will also allow users to analyse the vulnerability of their community to shocks and stresses. This presentation showed the methodology and gave an overview of the hardcopy and online resources developed.

#6. Nature-based solutions in Granollers and Cemowas2: circular economy for cities and communities

Xavier Romero, Diana Henriques*** and Nazaré Couto** * Granollers City Council, Spain. ** Diana Henriques, Lisboa e-Nova Agencia de Energia e Ambiente de Lisboa, Lisbon, Portugal *** Nazaré Couto, CENSE, NOVA School of Science and Technology, NOVA University Lisbon and CEMOWAS project officer, Lisbon, Portugal.*

The city of Granollers (Barcelona) is located in a geographical area that suffers from frequent droughts. The Granollers city council is a local authority with a high level of environmental commitment and has, as one of its municipal strategies, to prevent that the city lives under waterstressed conditions. Several policies and actions have been implemented to fight against water scarcity in dry periods, but one of the best solutions has been the creation of a water reuse network. This local water reuse project began like a conventional restoration process of a degraded periurban area, but today it has become a multifunctional

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initiative. Varied benefits have been delivered for almost 20 years: ecosystemic services from a NBS wetland and a social corridor from city centre to the recovered periurban area. In the framework of the project CEMOWAS2, some scientific reports and demonstrative projects are complementing and overseeing this green infrastructure project of the Granollers city.

#7. Nature Based Solutions for Buildings

Declan Alcock Engineers Without Borders Ireland

Climate Change poses unprecedented challenges for society. Declan will explore the benefits of adopting a Green Infrastructure strategy for buildings including reducing heat island effects, improved air quality, enhanced urban biodiversity and improved wellbeing for building users and why Green Building is the “new normal” for the built environment and enables society to move forward to a more resilient future.

#8. Public perceptions on coastal renaturalization projects

Elisabet Roca and Míriam *Villares *Laboratori of Social Studies of Civil Engineering. Department of Civil and Environmental Engineering, Universitat Politècnica de Catalunya, Barcelona-Tech, Barcelona*

Some coastal environments facing climate change risks are starting to be managed with nature-based solutions (NBS). Strategies based on the rehabilitation of green infrastructures in coastal municipalities, such as renaturalization of seafronts, are considered adaptive to the effects of climate change but may cause misconceptions that could lead to social conflicts between the tourist sector and the society. This research studies public perceptions on the effects of climate change, preferences for adaptation strategies, and the assessment of projects of dune reconstruction. We find that while general public recognize the benefits of NBS for environmental conservation and storm protection, they show little concern about possible effects of climate change on recreational activity and have limited understanding about the protective capacity of NBS. Thus, a greater effort must be made to better explain the effects of climate change and the potential benefits of NBS in coastal risk management.

#9. Wetland-based solutions

Enrica Uggetti GEMMA – Group of Environmental Engineering and Microbiology, Department of Civil and Environmental Engineering, Universitat Politècnica de Catalunya-BarcelonaTech, constructed wetlands (CWs) are engineered systems that emphasize the physic-chemical and microbiological processes occurring in natural wetlands. They have proven to be a sustainablemalternative at decentralized scale for the treatment of different kinds of wastewater and are nowadays spread around the globe with thousands of facilities. CWs are shallow tanks filled with a gravel layer and planted with emergent rooted wetland plants such as Phragmites australis (common reed). In such systems, the water circulates through the gravel and the plants roots, where pollutants are removed by several processes taking place simultaneously (e.g., adsorption, absorption, precipitation, biological processes). The effluent quality is often suitable for reuse in agriculture or other environmental purposes. The necessary infrastructure for their construction is simple and their O&M costs are well below those of conventional WWTPs. Besides, CWs do not require the addition of chemical reagents, there is not sludge production, and the energy requirements are very low or close to zero. Due to their low cost and their versatility, CWs can be applied in different fields, such as rainwater and wastewater management in cities, household wastewater treatment, treatment of mountain huts effluents, treatment of winery industry effluents and ecosystems’ restoration.

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4.2. EWB Annual Conference

Engineers Without Borders (EWB) Ireland Annual Conference took place on Thursday March 5th to coincide with UNESCO World Engineering Day for Sustainable Development at Wood Quay Venue, DCC Civic Offices.

Keynote speaker Andrew Lamb, Global Innovation Lead with Field Ready

Andrew is the former CEO of Engineers Without Borders – UK. He co-founded and serves as a Trustee of the Humanitarian Centre in Cambridge. Andrew is also a Trustee of RedR-UK. He has worked as a consultant for the UN and the World Federation of Engineering Organizations and has also been a regular contributor on engineering issues to various media outlets including the BBC, Independent, Times, Guardian and Ingenia magazine. Field Ready meets humanitarian and reconstruction aid needs by transforming logistics through technology, design and engaging people in new ways. They make useful items where they are needed to solve problems locally. They pass on these skills to others through training and capacity-building. Field Ready are pioneering innovative approaches to the toughest challenges regardless of the sector. The impact of this is dramatically improved efficiency making aid faster, cheaper and better.

5. Webinar Series: RESILIENCE – Rethinking Communities in a Post- Covid World

Due to the COVID-19 pandemic and public health requirements many of our activities were moved online during the year. While this was a challenge it also provided an opportunity to engage with experts and communities from around the world to present a diverse series of webinars taking place each Wednesday starting at 1.30pm. The webinar series comprised a short 15–20-minute presentation from a range of guest presenters and the overall theme of the webinar series was “Resilient Cities and Communities” and how we can rethink and create these post COVID19. Speakers discussed topics ranging from building earthquake resilient schools in Nepal, to nutrition programs in Niger, to responding to COVID19 emergencies in Ireland and Bangladesh, among a host of other topics. The purpose of the series was to prompt discussion and debate, and ultimately to harness the creativity of the wider scientific and engineering community to solve local and global were challenges in a post COVID19 world. These events were part of the EU development education and awareness raising (DEAR) programme (EuropeAid/151103/DH/ACT/Multi) and the Build Solid Ground campaign, which aims to inform and actively engage EU citizens in actions towards achieving Sustainable Development Goal 11: Sustainable Cities and Communities.

Summary of speakers and topics is presented below;

5.1. Summer Webinars

- *Webinar 1: June 3rd: New Ways to Build Community Resilience in a post- Covid 19 World*
  Liam McCarton, EWB-Ireland & TU Dublin
- *Webinar 2: June 8th: Crutches – How to Optimise and Essential Item*
  Conall Casey, NCAD
- *Webinar 3: June 7th: Green Building: The New Normal for People and Planet*
  Declan Alcock, EWB-Ireland and Varming Consulting Engineers
- *Webinar 4: June 24th: Low Tech for High Impact: Applied Technologies for Local Resilience*
  Colin Keogh, Mechanical and Innovation Engineer and Researcher, Co-Founder of the Rapid Foundation, Sapien Innovation & TeamOSV
- *Webinar 5: July 1st: Litter: Not Always a Waste*
  Elaine Doyle, Coastal Programmes Officer, An Taisce & EWB-Ireland Director

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- *Webinar 6: July 8th: A Proposal for a Smarter Approach to Community Management*
  Pat Kennedy, Managing Director of eTownz
- *Webinar 7: July 15th: Designing Resilience and Food Security for Subsistence Farmers*
  Daniel Morgan and Eoin Bracken, Farm Social
- *Webinar 8: July 22nd:* Building in Climate Resilience
  Aoibhin Flanagan, EWB Committee Member and Senior Associate at Future Analytics Consulting
- *Webinar 9: July 29th: Rethinking Communities in a Post Covid-19 World – Perspectives from Kurdistan Iraq*
  Will Holden, Managing Director, Emergency Logistics Team and James Haido, Assistant Professor in Structural Engineering, University of Duhok, Kurdistan Region

5.2. Autumn Webinars

- *Webinar 1: 2nd September: "Keeping an Open Mind: Pivoting Production in a Crisis"*
  Peter Clancy, CEO of Lough Ree Distillery
- *Webinar 2: 9th September: "Building Resilience through Nature Education"*
  Patrick Hunt, Patrick Hunt Gardening
- *Webinar 3: 16th September: Non-Engineered Seismic Resistant Construction*
  Martijn Schildkamp, Founder and Director of SMARTnet
- *Webinar 4: 23rd September. "Innovating Access to Technology and Education in Nepal"-*
  Mahabir Pun, Founder of Nepal Innovation Centre
- *Webinar 5: 30th September. "Degrowth: Engineering a Utopia"-*
  Riccardo Mastini
- *Webinar 6: 7th October. "Resilience through Technology"*
  Pradita Pradhan, Field Ready
- *Webinar 7: 14th October. "Accessibility, What's it Worth? The Business Case for Universal Design"-*
  Katie Burns
- *Webinar 8: 21st October. "International Development, Finance and Ending Poverty -Who's Aiding Who?"-*
  Tony Daly
- *Webinar 9: 28th October. "Designing for Community Resilience"-*
  Olivia Holbrook

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Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Dogpatch Labs, Unit 1, The CHQ Building, North Wall Quay, Dublin 1.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Post balance sheet events

There have been no significant events affecting the Company since the period end.

Auditors

The auditors, PKF O'Connor Leddy & Holmes Limited, continue in office in accordance with section 383(2) of the Companies Act 2014.

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ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2020

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial period. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable 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;
- observe the methods and principles in the Charities SORP.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

DocuSigned by:
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Director
Declan Alcock

Date: 03 October 2022 | 15:41 BST

DocuSigned by:
Liam McCarton
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Director
Liam McCarton

Date: 03 October 2022 | 19:05 BST

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ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGINEERS WITHOUT BORDERS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Engineers Without Borders (the 'Company') for the year ended 31 December 2020, which comprise the profit and loss account, the statement of financial activities, the balance sheet, the statement of cash flows, the statement of changes in equity and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company's affairs as at 31 December 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company’s ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

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ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGINEERS WITHOUT BORDERS

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://www.iaasa.ie/Publications/ISA-700-(Ireland). This description forms part of our auditors' report.

DocuSigned by:
Keith Doyle
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Keith Doyle
for and on behalf of
PKF O'Connor, Leddy & Holmes Limited
Statutory Audit Firm
Century House
Harold's Cross Road
Dublin 6w
Date: 03 October 2022 | 15:21 BST

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ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	*Total funds 2019 €*
Income from:					
Charitable activities	3	4,081	94,182	98,263	*54,963*
Total income		4,081	94,182	98,263	*54,963*
Expenditure on:					
Charitable activities	4	(7,342)	-	(7,342)	*4,059*
Project costs	4	-	(65,904)	(65,904)	*78,751*
Total Expenditure		(7,342)	(65,904)	(73,246)	*(82,810)*
Net (deficit)/surplus		(3,261)	28,278	25,017	*(27,847)*
Net movement in funds		(3,261)	28,278	25,017	*(27,847)*
Reconciliation of funds:					
Total funds brought forward		15,412	16,109	31,522	*59,369*
Total funds carried forward		12,151	44,387	56,539	*31,522*

There were no recognised gains and losses for 2020 or 2019 other than those included in the income and expenditure account.

All activities relate to continuing operations.

The notes on pages 23 to 29 form part of these financial statements.

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ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 €	*2019 €*
Current assets			
Cash at bank and in hand	6	62,153	*34,636*
		62,153	*34,636*
Creditors: amounts falling due within one year	7	(5,614)	*(3,114)*
Net current assets		56,539	31,522
Net current assets less liabilities		56,539	31,522
Net assets		56,539	*31,522*
Charity Funds			
Restricted funds	8	44,387	*16,109*
Unrestricted funds	8	12,152	*15,413*
Total funds		56,539	*31,522*

The financial statements were approved and authorised for issue by the Directors on and signed on their behalf, by:

DocuSigned by:
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Director
Declan Alcock

Date: 03 October 2022 | 15:41 BST

DocuSigned by:
Liam McCarton
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Director
Liam McCarton

Date: 03 October 2022 | 19:05 BST

The notes on pages 23 to 29 form part of these financial statements.

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ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 €	*2019* *€*
Cash flows from operating activities			
Surplus/(deficit) for the financial year		25,017	*(27,847)*
Adjustments for:			
Increase in creditors	7	2,500	-
Net cash generated from operating activities		27,517	(27,847)
Net increase/(decrease) in cash and cash equivalents		27,517	*(27,847)*
Cash and cash equivalents brought forward	6	34,636	*62,483*
Cash and cash equivalents carried forward		62,153	*(27,847)*
Cash and cash equivalents at the end of year comprise:			
Cash at bank and in hand		62,153	*34,636*
Cash and cash equivalents carried forward		62,153	*34,636*

The notes on pages 23 to 29 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

Sherrard House meets the definition of a public benefit entity under FRS 102.Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Directors named on page 1.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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1. Accounting Policies (continued)

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Directors' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

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1. Accounting Policies (continued)

1.6 Going concern

The financial statements have been prepared on the going concern basis.

1.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The creditors only have financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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2. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION OF UNCERTAINTY

The Directors believe that the nature of the charity's activities over its period since incorporation did not involve significant critical accounting estimates and judgements.

3. Income from charitable activities

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	*Total funds 2019 €*
Grants	-	48,682	48,682	*54,963*
Donations	-	45,500	45,500	-
Arup	2,500	-	2,500	-
Conference Tickets	519	-	519	-
Membership Fees	1,062	-	1,062	-
Total 2020	4,081	94,182	98,263	*54,963*
Total 2019				*54,963*

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4. Analysis of Expenditure	**Unrestricted Expenditure €**	**Restricted Expenditure €**	**Total 2020 €**	*Total 2019 €*
Staff Expenses	-	229	229	-
Bank charges	214	-	214	-
Accountancy Fees	2,818	-	2,818	-
Engineers Ireland Tickets	1,000	-	1,000	-
Memberships	175	-	175	-
Office Rental	3,135	-	3,135	-
Staff Salaries	-	38,032	38,032	-
Employers' PRSI	-	4,199	4,199	-
Project Expenses	-	8,441	8,441	-
Event Costs	-	13,478	13,478	-
Staff Training	-	55	55	-
Website Costs	-	1,470	1,470	
Office Hardware & Software	-	-	-	*4,059*
Project Costs	-	-	-	*78,751*
Total 2020	7,342	65,904	73,246	*82,810*
Total 2019	*4,059*	*78,751*	*82,810*	*82.810*

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5. Staff costs

Average headcount expressed as a full time equivalent:

	2020	*2019*
	No.	*No.*
Staff	1	*1*

No director, employee or manager received remuneration amounting to more than €60,000 in either year.

Key Management remuneration amount to €0 (2019: €NIL).

Staff costs were as follows:

	2020	*2019*
	€	*€*
Wages and salaries	38,032	-
Employers' PRSI	4,199	-
Total	42,231	-

6. Cash and cash equivalents

	2020	*2019*
	€	*€*
Cash at bank and in hand	62,153	*34,636*

7. Creditors: Amounts falling due within one year

	2020	*2019*
	€	*€*
Trade creditors	3,114	*3,114*
Accruals	2,500	-
	5,614	*3,114*

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8. Summary of funds - current year

	Brought Forward	Income	Expenditure	Carried Forward
	€	€	€	€
Unrestricted funds	15,413	4,081	(7,342)	**12,151**
Restricted funds	16,109	94,182	(65,904)	**44,387**
Total funds	31,522	98,263	(73,246)	**56,539**

9. Company status

The Company is limited by guarantee and consequently does not have share capital.

10. Post balance sheet events

There have been no significant events affecting the Company since the year end.

11. Transactions with related parties

There were no transactions with related parties or the directors during the current year.

12. Comparative information

Comparative information has been re-grouped on a basis consistent with the current year for the purpose of presentation.

13. Approval of financial statements

The board of Directors approved these financial statements for issue on 03 October 2022 | 15:41 BST