

REGISTERED COMPANY NUMBER: 03204567 (England and Wales)
REGISTERED CHARITY NUMBER: 1057719

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2023
for
Plants For A Future

Accountancy Co-operative
Unit 2A
The Courtyard Craft Centre,
Huntick Rd, Lytchett Minster
Poole
Dorset
BH16 6BA

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for the Year Ended 31 October 2023**

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Plants For A Future

Report of the Trustees for the Year Ended 31 October 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

PRINCIPAL ACTIVITIES

The principal activities of the company in the year under review were those of The Objects of the Charitable Company (Registered Number 1057719) are:

- to advance the education of the public by the promotion of all aspects of ecologically sustainable vegan-organic horticulture and agriculture with an emphasis on tree, shrub and other perennial species;
- to undertake research into such agriculture and horticulture, and disseminate the results of such research.

ACHIEVEMENT AND PERFORMANCE

Charitable activities & review of business

In furtherance of its objects and in accordance with its memorandum and articles of association, during the above period the company continued to improve, maintain and make available for public access the plants information database originally developed by the founder of PFAF, Ken Fern.

As well as appealing for donations from users of the database, it also compiled and published several books based on information in the database, for sale to raise funds to continue to make the database available free of charge for as long as possible.

PFAF is pleased to be able to make small grants to groups and individuals starting new projects that comply with our definition of a food forest.

The state of the Company's affairs and the results for the year, both of which the trustees considered satisfactory, are set out in the attached accounts.

FINANCIAL REVIEW

Reserves policy

As the company is a Charitable Trust all profits are in fact increases in reserves; which are carried forward to subsequent years, to further the works and Objects of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03204567 (England and Wales)

Registered Charity number

1057719

Registered office

9 Priory Park Road
Dawlish
Devon
EX7 9LX

Plants For A Future

**Report of the Trustees
for the Year Ended 31 October 2023**

Trustees

Dr C Marsh Trustee/Secretary
G W Sobol Manager
P Harding Engineer
E W D Sears Organic Grower

Company Secretary

Dr C Marsh

Independent Examiner

Martin Arthur FMAAT, FFA, FIPA, FFTA, MIH, ACIE.
Accountancy Co-operative
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Approved by order of the board of trustees on 20 November 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Chris Marsh', written in a cursive style.

Dr C Marsh - Trustee

Independent Examiner's Report to the Trustees of Plants For A Future

Independent examiner's report to the trustees of Plants For A Future ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Martin Arthur FMAAT, FFA, FIPA, FFTA, MIH, ACIE.

Accountancy Co-operative
Unit 2A
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20 November 2023

Plants For A Future

Statement of Financial Activities for the Year Ended 31 October 2023

	Notes	Unrestricted fund £	Restricted fund £	31.10.23 Total funds £	31.10.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,871	-	22,871	36,747
Charitable activities	4				
Food Forest Fund		2,250	-	2,250	1,250
Investment income	3	758	-	758	77
Total		<u>25,879</u>	<u>-</u>	<u>25,879</u>	<u>38,074</u>
EXPENDITURE ON					
Charitable activities	5				
General		27,443	-	27,443	19,863
Food Forest Fund		<u>4,570</u>	<u>-</u>	<u>4,570</u>	<u>2,552</u>
Total		<u>32,013</u>	<u>-</u>	<u>32,013</u>	<u>22,415</u>
NET INCOME/(EXPENDITURE)		(6,134)	-	(6,134)	15,659
RECONCILIATION OF FUNDS					
Total funds brought forward		89,485	-	89,485	73,826
TOTAL FUNDS CARRIED FORWARD		<u>83,351</u>	<u>-</u>	<u>83,351</u>	<u>89,485</u>

The notes form part of these financial statements

Plants For A Future

Balance Sheet 31 October 2023

	Notes	Unrestricted fund £	Restricted fund £	31.10.23 Total funds £	31.10.22 Total funds £
CURRENT ASSETS					
Cash at bank		83,817	-	83,817	90,511
CREDITORS					
Amounts falling due within one year	9	(466)	-	(466)	(1,026)
NET CURRENT ASSETS		<u>83,351</u>	<u>-</u>	<u>83,351</u>	<u>89,485</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>83,351</u>	<u>-</u>	<u>83,351</u>	<u>89,485</u>
NET ASSETS		<u>83,351</u>	<u>-</u>	<u>83,351</u>	<u>89,485</u>
FUNDS	10				
Unrestricted funds				<u>83,351</u>	<u>89,485</u>
TOTAL FUNDS				<u>83,351</u>	<u>89,485</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 November 2023 and were signed on its behalf by:



C Marsh - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 October 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

2. DONATIONS AND LEGACIES

	31.10.23	31.10.22
	£	£
Donations & General Income	<u>22,871</u>	<u>36,747</u>

Plants For A Future

Notes to the Financial Statements - continued for the Year Ended 31 October 2023

3. INVESTMENT INCOME

	31.10.23	31.10.22
	£	£
Deposit account interest	<u>758</u>	<u>77</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.10.23	31.10.22
	Food Forest Fund	Total activities
	£	£
Match Funding	<u>2,250</u>	<u>1,250</u>

Grants received, included in the above, are as follows:

	31.10.23	31.10.22
	£	£
Food Forest Fund match funding	<u>2,250</u>	<u>1,250</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities	Support costs (see note 6)	Totals
	£	£	£	£
General	504	-	26,939	27,443
Food Forest Fund	-	<u>4,570</u>	-	<u>4,570</u>
	<u>504</u>	<u>4,570</u>	<u>26,939</u>	<u>32,013</u>

6. SUPPORT COSTS

	Information technology	Governance costs	Totals
	£	£	£
General	<u>26,473</u>	<u>466</u>	<u>26,939</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

Trustees' expenses

	31.10.23	31.10.22
	£	£
Trustees' expenses	<u>152</u>	<u>274</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,747	-	36,747
Charitable activities			
Food Forest Fund	1,250	-	1,250
Investment income	<u>77</u>	<u>-</u>	<u>77</u>
Total	<u>38,074</u>	<u>-</u>	<u>38,074</u>
EXPENDITURE ON			
Charitable activities			
General	19,863	-	19,863
Food Forest Fund	<u>2,552</u>	<u>-</u>	<u>2,552</u>
Total	<u>22,415</u>	<u>-</u>	<u>22,415</u>
NET INCOME	15,659	-	15,659
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>73,826</u>	<u>-</u>	<u>73,826</u>
TOTAL FUNDS CARRIED FORWARD	<u>89,485</u>	<u>-</u>	<u>89,485</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23 £	31.10.22 £
Trade creditors	-	560
Accountancy	<u>466</u>	<u>466</u>
	<u>466</u>	<u>1,026</u>

10. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	<u>89,485</u>	<u>(6,134)</u>	<u>83,351</u>
TOTAL FUNDS	<u>89,485</u>	<u>(6,134)</u>	<u>83,351</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,879	(32,013)	(6,134)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>25,879</u>	<u>(32,013)</u>	<u>(6,134)</u>

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	73,826	15,659	89,485
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,826</u>	<u>15,659</u>	<u>89,485</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,074	(22,415)	15,659
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>38,074</u>	<u>(22,415)</u>	<u>15,659</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	73,826	9,525	83,351
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,826</u>	<u>9,525</u>	<u>83,351</u>

Plants For A Future

Notes to the Financial Statements - continued for the Year Ended 31 October 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,953	(54,428)	9,525
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>63,953</u>	<u>(54,428)</u>	<u>9,525</u>

11. OTHER FINANCIAL COMMITMENTS

MEMBERS

The members, who are also the trustee/directors of the Company, have guaranteed to contribute up to £10 each in the event of the company being wound up whilst they are members, or within one year of ceasing to be a member.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

Plants For A Future

Detailed Statement of Financial Activities for the Year Ended 31 October 2023

	31.10.23 £	31.10.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & General Income	22,871	36,747
Investment income		
Deposit account interest	758	77
Charitable activities		
Match Funding	<u>2,250</u>	<u>1,250</u>
Total incoming resources	25,879	38,074
EXPENDITURE		
Charitable activities		
Trustees' expenses	152	274
Advertising	65	-
General Administration Charges	287	639
Food Forest Fund Grant	<u>4,570</u>	<u>2,552</u>
	5,074	3,465
Support costs		
Information technology		
Website & Database Development	25,598	18,241
Sundries	<u>875</u>	<u>237</u>
	26,473	18,478
Governance costs		
Accountancy and legal fees	<u>466</u>	<u>472</u>
Total resources expended	<u>32,013</u>	<u>22,415</u>
Net (expenditure)/income	<u>(6,134)</u>	<u>15,659</u>