

GREEN BRITAIN FOUNDATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

Company No. 08121843
Charity No. 1148783



GREEN BRITAIN FOUNDATION

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YEAR ENDED 30 APRIL 2025

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GREEN BRITAIN FOUNDATION

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 APRIL 2025

Charity name	Green Britain Foundation
Registered charity number	1148783
Company number	08121843
Registered address	Lion House Rowcroft Stroud Gloucestershire GL5 3BY
Website	www.greenbritainfoundation.co.uk
Telephone Number	07803 124541
Contact	Helen Taylor (helen.taylor@ecotricity.co.uk)
Directors / Trustees	Dale Vince OBE Dahlia Nahome Helen Taylor
Senior Management Team	Helen Taylor – Head of the Green Britain Foundation
Independent Auditor	Burton Sweet Limited The Clock Tower, Farleigh Court Old Weston Road, Flax Bourton, Bristol BS48 1UR
Solicitors	TLT LLP 1 Redcliffe Street Bristol BS1 6TP
Bankers	HSBC Bank PLC 3 Rivergate Temple Quay Bristol BS1 6ER

GREEN BRITAIN FOUNDATION

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025, which also comprises of the Directors' Report required by the Companies Act 2006.

Reference and administrative information, as set out on page one, form part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS102).

Structure, Governance and Management

The Green Britain Foundation is a company limited by guarantee, registered under the Companies Act. It is governed by its Memorandum and Articles of Association dated 12 August 2019, as amended 29 March 2022, and is registered with the Charity Commission (registered number: 1148783) from 31 August 2012. Date of incorporation was the 27 June 2012.

In the event of the company being wound up, the member is required to contribute an amount not exceeding £1.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The charity is a charitable company and follows the legislation pertaining to both.

Appointment of trustees and key management personnel

As set out in the Articles of Association, trustees are invited to join the board. The trustees who served in the reporting period were Dale Vince, Helen Taylor and Dahlia Nahome, with no changes during the year, or in the period between the year-end and the approval of the accounts.

The governing document allows for a minimum of three trustees and there are currently three.

In appointing trustees and key personnel, the charity follows the Charity Commission guidelines and specifically:

- Identifies the need
 - Agrees the skills and experiences we require and create a person and role specification
 - Agrees an open process of recruitment
 - Ensures that the charity opens the opportunity to a diverse range of candidates
 - Interviews against the criteria the charity has identified, in a fair and objective manner
 - Invites preferred candidates to join subject to references
 - Obtains written confirmation that candidates are eligible in law to be trustees
 - Asks candidates to declare conflicts of interest
 - If to be a remunerated role and in-line with 4.4 of the Articles of Association, competitive rates within the charity sector will be paid, reflecting the nature and complexity of the role and consistent with the charity's charitable objectives and what we can afford.
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- Formalises the appointment in line with the charity's governing document
- The chair writes to candidates setting out their duties and responsibilities as trustees and directors or delegates this to the General Manager
- A formal induction process is undertaken
- Trustees are formally welcomed to the board
- The decision is ratified at the next AGM

At the Annual General Meeting one third of the trustees retire by rotation but are eligible for reappointment. Dale Vince retires as a trustee at the next Annual General Meeting but is eligible for reappointment after 12 months.

Organisation

The board of trustees, which shall include no less than three members, administers the charity. The trustee board comprises of three trustees.

The Charity comprises the wholly owned subsidiary, FGR Community, delivering outreach programmes aligned to the football club, Forest Green Rovers FC, in accordance with the Articles of Association. The FGR Community board comprises two directors: one independent director and one representing Forest Green Rovers FC. The board meet at least three times a year, with separate sub-committees responsible for operations, human resources, finance, governance and outreach updates.

A Head of FGR Community, as appointed by the trustees, manages the day-to-day operations of FGR Community. A Head of the Green Britain Foundation is appointed by the trustees to run the day-to-day operations of the Green Britain Foundation, as a whole.

Risk management

The trustees are aware that a key risk is the safeguarding of children and adults, including GDPR measures, that are particularly relevant to FGR Community's programme delivery within the community. A safeguarding culture has been instilled throughout the organisation from top to bottom, with stringent processes and training in place.

Staff and volunteers understand the importance of safeguarding and the appropriate action that is required to ensure FGR Community provides a safe environment for its service users. FGR Community has a Designated Safeguarding Officer, as well as a further support, in the form of a Safeguarding Forum managed by Forest Green Rovers Football Club – with a designated Safeguarding lead on the Board of Directors of FGR Community.

The finances of the Green Britain Foundation are monitored closely by the Head of the Green Britain Foundation and reviewed in accordance with the charity's reserves policy.

Objects and activities of the charity

The purpose of the charity is as set out in its governing document.

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The charity's objects are for the benefit of the public generally, both in the United Kingdom and overseas:

- a) To promote, for the benefit of the public, the protection and improvement of the physical and natural environment
- b) To promote community participation in healthy recreation by providing facilities for the playing of association football and other sports capable of improving health
- c) To provide, and assist in providing, facilities for sport recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty, or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving their conditions of life
- d) To promote, for the benefit of the public, the protection and improvement of the physical and natural environment by providing facilities and activities in an environmentally friendly way and which demonstrates the benefits of the physical and natural environment
- e) To advance the education of children and young people through such means as the trustees think fit, in accordance with the law of charity and in particular in relation to the protection of the physical and natural environment.

The main activities undertaken in relation to these purposes during the year

The Green Britain Foundation exists to encourage and empower people to live more sustainably and reduce their personal carbon footprint.

The charity's work focuses on the three areas of life that together account for around 80% of individual and organisational carbon emissions: Energy, Transport, and Food - how we power ourselves, how we travel, and what we eat. The fourth pillar is making room for Nature.

Through the charity's programmes, data, insights, and information, it enables the changes needed to create a truly green Britain. It also harnesses the power of football and other outreach activities to improve lives through participation in sport and education.

The key programmes of activity for this reporting period have been:

- Empowering People and Communities
- Land and Sea Stewardship
- Policy, Campaigns and Advocacy
- Grants and Donations

1. Empowering People and Communities

Environmental Education

Delivered through the charity's *Ministry of Eco Education*, this unique programme engages young people in the solutions for a greener Britain. It provides environmentally focused teaching resources that can be seamlessly integrated into existing primary and secondary school curricula, helping teachers embed sustainability across subjects.

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Sport, Community Engagement and Sustainability

FGR Community, the wholly owned subsidiary of the Green Britain Foundation (also known as 'the Trust'), uses the power of sport to inspire sustainable living and improve wellbeing. By engaging people of all ages and abilities in sport and physical recreation, the Trust promotes healthy lifestyles, encourages personal responsibility for physical and mental wellbeing, and fosters community connection. Through football and related outreach, the team motivate and educate participants to consider their impact on the environment and their wider communities - helping people fulfil their potential while contributing to a greener future.

2. Land and Sea Stewardship

Marine Conservation

Through the lease of the Austal 16 Patrol vessel *Nemesis* (originally built for NSW Police in 2000) to the Captain Paul Watson Foundation UK (charity no. 1110501), the charity has supported the protection of marine life and the enhancement of ocean biodiversity.

Rewilding

Focus has been on restoring land in Wales, Gloucestershire, Devon, and Sussex to create thriving woodland, river, and meadow habitats. These projects bring nature back to life, foster biodiversity, and engage local communities through storytelling, volunteering, and education.

3. Policy, Campaigns and Advocacy

The charity has commissioned research and reports to provide evidence-based insights and practical solutions for sustainable living - from grassroots initiatives to wider policy influence - helping to shape a more environmentally responsible Britain.

4. Grants and Donations

Providing grants to projects and initiatives that reduce environmental harm and promote positive, sustainable practices. These investments are aimed to support the charity's vision of a greener Britain.

The above programmes have been delivered while ensuring that the Foundation's operations are run efficiently and effectively.

The Board of Trustees remains satisfied that the activities of the Green Britain Foundation and its wholly owned subsidiary, FGR Community continue to meet the Charity Commission's public benefit requirements.

The Board extends its gratitude to Ecotricity Group Limited for the significant unrestricted funds gifted to the charity in April 2022, which have supported most of the Foundation's charitable activities this year. FGR Community has also successfully continued to secure a range of funding bids and partnerships.

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Further information on our achievements and performance is set out in the following section of this report.

Key Developments and Achievements

The following developments and achievements have been delivered over the course of this financial year:

1. Empowering People and Communities

a) Environmental Education – the Ministry of Eco Education

The Ministry of Eco Education helps teachers embed sustainability across the curriculum using free, curated resources and learning journeys. Guided by big questions and expert insights, it empowers schools to inspire the next generation for a greener Britain.

£193,610 was allocated to these activities for the 2024-25, with an additional £22,196 funding committed to the end of the academic (end August 2025) for contracted staff and to cover the costs of the Celebratory event for teachers.

Thanks also go to TLT LLP for their generous donation of £5,000 towards this programme.

Background

Founded in 2021, the **Ministry of Eco Education (MEE)** supports schools across the UK to green the curriculum and inspire students to engage with a sustainable future. Led by Paul Turner, MEE has developed a **free, cross-curricular eco curriculum**, building on early innovations at Minchinhampton Primary Academy.

After a successful pilot with 15 schools in 2021–2022, the programme expanded regionally, now supported by coordinators across the country. The team has curated resources from over **200 organisations**, creating a unified framework that saves teachers time while embedding sustainability across all subjects.

MEE's learning journeys cover **seven key environmental themes**—Energy, Transport, Food, Nature, Waste, Water, and Society - guided by big questions that spark curiosity and action. At its core, MEE is committed to giving **all teachers free access to high-quality sustainability education** that empowers students to build a greener future.

Despite being a small team of just four part-time staff, MEE continued to deliver transformative national impact across schools, educators, and communities through its innovative environmental education and collaborative activities in this reporting period:

- **Supported 68 Learning Journeys**, helping schools embed sustainability into their curriculum and connect classroom learning with real-world ecological challenges and opportunities.

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- **Wove together over 400 organisational resources and opportunities**, creating a powerful, interconnected ecosystem of partners that strengthened national collaboration in sustainability education.
- **Trained more than 3,000 teachers in person** through regional workshops and conferences, building practical confidence and capacity for climate and nature-focused teaching.
- **Delivered online training to over 5,000 teachers**, making professional learning on eco education accessible to educators across the country regardless of location.
- **Enabled 9,000 people to access regional support documents**, ensuring schools had tailored guidance aligned with their local environmental context.
- **Provided 1:1 planning support to 65 teachers**, offering personalised mentoring to help educators design and implement impactful sustainability initiatives in their schools.
- **Delivered 21 in-person and 15 online events**, bringing together educators, environmental partners, and community leaders to share best practice, inspire innovation, and scale collective action.
- **Produced 60 high-quality supporting videos**, extending the reach of MEE's training and resources and enabling teachers to revisit and share learning materials with colleagues.
- **Reached 5,810 teachers through the MEE website**, positioning it as a trusted national hub for eco education resources, ideas, and community updates
- **Engaged over 9,000 viewers on YouTube**, amplifying stories of school impact and showcasing models of effective sustainability education in action.
- **Generated over 2 million interactions across MEE social media channels**, raising the national profile of sustainability in education and fostering an active online community of educators and partners.
- **Supported 64 regional Activators working directly with schools**, strengthening local networks and ensuring consistent, on-the-ground support for embedding environmental education.

Celebrating Success and Building Momentum

The Ministry of Eco Education (MEE) concluded the academic year with a **Teacher Celebration**, bringing together some of the most passionate and dedicated educators from across the country. It was a moment to pause, reflect, and celebrate the achievements of the diverse community that drives MEE forward.

A landmark achievement this year is that **every school in the country now has access to MEE's free resources**, enabling teachers to embed the Environmental Education

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framework across all subjects and year groups, weaving sustainability, climate, and nature education seamlessly into their teaching.

Online events have proven to be a highly effective and accessible way to engage teachers, students, and wider communities around key environmental themes. By sharing recordings on YouTube, MEE has extended the reach of these events even further, allowing learning to continue long after the live sessions.

Engaging a broader network of **activators, teachers, and partner organisations** has built momentum, fostered knowledge-sharing, and generated positive energy across the eco-education sector. This engagement has strengthened both local and national MEE communities, creating a robust support network for educators.

Teachers have benefited from **practical resources, ready-to-use classroom activities, and innovative ideas**, saving time while boosting their confidence and skills in climate and nature education.

By combining **accessible online content, in-person events, and strong collaborative relationships**, MEE has amplified its impact—**inspiring students, supporting teachers, and cultivating a growing ecosystem of eco-education initiatives**.

Future Plans

The Ministry of Eco Education's key goals for the coming year are to:

- **Deepen engagement with educators**, supporting them to integrate sustainability more fully into their teaching.
- **Connect classroom learning with real-world environmental challenges and solutions**, including the rollout of a 'Meet the Experts' online resource, allowing teachers to bring green skills and real-world insights directly into their classrooms.
- **Share the vision for a Green Britain and advocate for a sustainable future**, aligning MEE educational activities with programmes delivered by the Green Britain Foundation.
- **Expand MEE's facilitation community**, growing the network of Activators—including teachers, environmentalists, activists, and businesses—who volunteer to help embed sustainability and increase MEE's impact.

Overall, MEE remains committed to **empowering young people to take action and become agents of change**, supporting enhanced learning through real-world examples, and celebrating the positive impact of sustainability education.

b) Sport, Community Engagement and Sustainability

FGR Community exists to educate, motivate and inspire through football. Its programmes make a positive impact across Gloucestershire and beyond.

During this reporting period, the core team of five, supported by additional part-time and casual staff, achieved:

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- **Premier League Primary Stars (PLPS):** 492 pupils took part in interactive lessons using football to enhance learning in maths, English, PSHE, and PE, while promoting teamwork and ambition. Funded by the Premier League Charitable Fund (£25,000), the National League (£10,000), and income from charged sessions.
- **Premier League Kicks:** 348 young people joined free football sessions, developing skills, staying active, and accessing positive pathways in safe, supportive environments. Funded by the Premier League Charitable Fund (£35,000).
- **Community Development:** 70 local residents benefited from initiatives including the community café, food pantry, and warm hub, strengthening community connections. Funded through GL11 Community Fund, Build Back Better, Community Wellbeing Grant, NTC, and local donations (£28,400).
- **Soccer Camps:** Delivered 926 holiday camp places for children aged 5–13, offering fun, confidence-building, and football opportunities during school breaks.
- **Disability Sport:** Launched new pan-disability football sessions, engaging 6 young people in inclusive, skill-building activities and social interaction.
- **Cookalongs:** 33 participants took part in interactive cooking workshops, learning practical skills in healthy eating, nutrition, and affordable meal preparation.
- **Ambassadors:** 86 young ambassadors represented FGR in schools and communities, spreading club values while gaining life skills, supported by the Fan Engagement Officer.
- **Senior Ambassadors:** 4 senior volunteers supported matchday activities and community programmes, mentoring younger ambassadors.
- **Alumni Programme:** 6 former ambassadors progressed into the alumni programme, taking on greater volunteering responsibilities and continuing to engage with the Trust.

The Trust is grateful to the **Premier League Charitable Fund** (£22,500 for a Fan Engagement role and £10,000 core funding) and the **English Football League** (£7,000 core funding, £10,000 Business Grant, £1,750 Smart Meter funding) for enabling these programmes to thrive.

The Trust made a single donation of £10,000 during the year, in partnership with co funder Bolt. This contribution supported the redevelopment of the local skatepark and improvements to a nearby walking route, aligning with the Foundation's commitment to community support and outreach.

Future Plans

FGR Community aims to:

- Strengthen and implement its **new Strategic Plan**, setting objectives to enhance impact.
-

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- Increase **fundraising** to complement support from the PLCF, National League, and EFL.
- Expand the **pan-disability programme**, subject to funding.
- Enhance the **Ambassador Programme** to reach more schoolchildren, boosting confidence, wellbeing, and ambition.
- Grow **Soccer Camp delivery** through an improved booking system and additional staffing.
- Maintain high standards of governance through adherence to the **Capability Code of Practice**, ensuring due diligence in all funding applications.

2. Land and Sea Stewardship

a) Marine conservation

During this financial period, the charity's 16-metre Austal patrol vessel, **Nemesis** (built 2000 for NSW Police), was loaned to the Captain Paul Watson Foundation UK (Charity No. 1110501) to support marine life protection and promote ocean biodiversity, with the intention of using the vessel on campaigns to intercept whaling operations in Iceland.

Maintenance work was carried out in preparation; however, the vessel remained berthed in Lowestoft.

The lease with CPWF UK was terminated at the end of March 2025, allowing the Green Britain Foundation to focus on its own marine conservation programme, **Fish Net Zero**, for ghost gear retrieval and broader ocean protection initiatives. This has included the purchase of a RIB to operate in the West Coast of Scotland, **Banshee** and necessary equipment to operate.

Costs for the year include: £65,313 (Nemesis maintenance costs), £47,911 (purchase of Banshee) and £7,785 (equipment). We are also very grateful to a personal donor who has helped support the purchase of Banshee (£5,000).

Initial work achieved, as the charity took back the Nemesis included:

- **Launching the Fish Net Zero programme**, targeting Abandoned, Lost, or Discarded Fishing Gear (ALDFG) aimed at conducting multiple ghost gear recovery dives on previously untouched wreck sites and freeing marine wildlife from entanglement on every dive.
 - Beginning to **build a committed volunteer team** of, including trained divers and operational crew.
 - **Deploying two vessels**: Nemesis (offshore, North Sea) and purchasing a new RIB Banshee (to operate inshore, Firth of Clyde) to achieve comprehensive operational coverage.
 - **Generating early public interest**, with a bespoke videos and establishing social media channels
 - **Establishing operational readiness**, safety protocols, and volunteer training systems.
 - **Securing early strategic partnerships** with Raymarine UK, Tecline, and CCL Fleet Management Ltd.
 - **Laying the foundations** for scalable, sustainable marine conservation impact.
-

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Future Plans

The Fish Net Zero team plan to achieve the following in 2025-26:

- Complete **50+ ghost gear recovery dives** across wrecks and inshore sites.
- Expand the **volunteer base**, particularly divers in northern England.
- Launch a **beach cleaning programme**, targeting remote and inaccessible coastal locations using Banshee.
- Begin **seagrass bed research and monitoring** to support habitat protection.
- Produce **educational content and outreach materials** using footage from dives.
- Collaborate with **other coalitions** to improve fishing gear recycling and reuse.
- Support wider **Green Britain Foundation campaigns** with field data, media, and operational evidence.
- Engage with **government and NGO stakeholders** to tackle ALDFG at a national level.
- Continue **improving operational safety, volunteer training, and mission efficiency**.

Fish Net Zero is driving measurable marine conservation, recovering ghost gear, freeing wildlife, and building a scalable volunteer-led programme that advances the Green Britain Foundation's vision for healthier oceans.

b) Rewilding

During the reporting period, the trustees of the Green Britain Foundation continued to prioritise the management and expansion of the charity's woodland portfolio, with the aim of **enhancing biodiversity, supporting natural regeneration, and increasing carbon sequestration**.

The charity currently manages several key sites:

- **Cwm Uchaf Mountain, Llanegryn, Wales:** 23.33 ha (57.63 acres in two lots), gifted by Ecotricity in 2023–2024.
- **Land near Nympsfield, Gloucestershire:** 16.62 ha (41.06 acres).
- **Bowyer's Wood, Sussex:** 102.03 ha (251.99 acres in six lots).

In September 2024, the charity expanded its portfolio with the **purchase of Downicary, Devon** (11.5 ha, 26.3 acres in four lots) for £280,000, with the objective of creating wetlands, planting native trees, and sowing meadow seeds under the expert guidance of Derek Gow Consultancy.

In January 2025, **Chris Perkins** was appointed as Land Manager to oversee rewilding and nature recovery programmes. Key actions this year included:

- Researching and appointing consultants for the creation of **Woodland Management Plans** and **Ecological Surveys**, particularly in Sussex.
- **Engaging a woodland expert** to manage tree health and safety.
- Leading the licence application for the **reintroduction of beavers**.

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- **Maintaining public access**, removing hazardous trees, and providing interpretation to educate visitors on the importance of allowing woodland and open ground to regenerate naturally.

Land-related expenditure for the year included beaver reintroduction and management (£9,710), land maintenance (£10,516), land management (£7,484), staff salaries (£6,097), and the Downicary purchase (£280,000).

Future Plans (May 2025 – April 2026)

The Foundation plans to continue rewilding and nature recovery to create rich, biodiverse habitats where flora and fauna can thrive. Key initiatives include:

- **Woodland Management Plans** - Commission contractors ESUS to create plans for Sussex and submit to the Forestry Commission for approval.
- **Tree Safety and Canopy Management** - Fell dead and dangerous trees, open woodland canopies, and encourage low-level vegetation to support birds, insects, and ground-dwelling species.
- **Meadow and Open Ground Management** - Scarify open land in Bowyer's Wood and Downicary for tree regeneration and commission an Open Ground Management Plan in Sussex.
- **Reintroduction of Native Species** - Introduce beavers to Bowyer's Wood in collaboration with Derek Gow Consultancy and the Beaver Trust.
- **Ecological and Archaeological Surveys** - Monitor species across all sites (birds, plants, insects, mammals), install nature cams, bird boxes, and raptor poles, and engage expert local groups.
- **Community Engagement** - Share nature footage, conduct interviews with consultants, and host activities such as walks, talks, and an annual BioBlitz to involve local communities in biodiversity monitoring.
- **Land Portfolio Expansion** - Purchase additional land, including Woolpack Farm/Bell Lane Meadow (11.22 ha, 27.71 acres), to extend conservation impact.

Through these initiatives, the Green Britain Foundation continues to demonstrate a **strategic, science-led approach to rewilding**, combining habitat restoration with community engagement and education to support biodiversity and climate resilience.

3. Policy, Campaigns and Advocacy

The charity has commissioned research and reports to provide evidence-based insights and practical solutions for sustainable living - from grassroots initiatives to wider policy influence - helping to shape a more environmentally responsible Britain.

a) Reports

During this reporting period four reports have been produced:

1. The Real Economic Cost of 'Cutting the Green Crap' (June 2024)

This report by the Green Britain Foundation reveals that the UK's decision to scale back green energy policies - referred to as "cutting the green crap" - has led to an additional £22

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billion in household energy bills over the past decade. The analysis attributes this increase to the rollback of climate policies such as home insulation, renewable energy projects, and energy efficiency measures. The report argues that these cuts have not only raised costs but also hindered progress toward energy independence and net-zero targets.

2. The Case for Green Energy (August 2024)

This report examines the economic and environmental benefits of transitioning to green energy sources. It highlights that investments in renewable energy have outpaced those in fossil fuels, with clean energy accounting for 92.5% of new electricity capacity globally in 2024. The report emphasizes that renewable energy is now cheaper than fossil fuels, making the transition economically viable. However, it also notes challenges such as geopolitical tensions and material shortages that could impact the pace of this transition.

3. The Road to Energy Independence (September 2024)

This report outlines a strategic approach for the UK to achieve energy independence by reducing reliance on imported fossil fuels. It proposes measures such as implementing progressive energy tariffs, developing green gas, and reforming planning and market structures. The report argues that these steps will not only enhance energy security but also lower household bills, create green jobs, and contribute to meeting net-zero commitments.

4. Breaking the Link (April 2025)

This report exposes how the UK's energy market unfairly ties the cost of all electricity - even clean, homegrown power from wind and solar - to the volatile global price of fossil gas. Despite record levels of renewable generation, energy bills have continued to rise, adding £43 billion to UK bills in 2023 alone. The analysis shows that this broken system undermines both the affordability and independence of our energy supply, while enriching global fossil fuel markets.

The report calls on the government to “break the link” between green energy and gas prices, outlining how doing so could cut household and business costs, strengthen national security, and deliver true energy independence through 100% British renewable power.

b) Undercover investigations

In the latter part of this reporting period the charity appointed an Undercover Investigations Officer responsible for commissioning undercover filming and the publication of exposes in relation to factory and fish farming to expose the way animals are treated and the impact this has on their health, welfare and the environment.

The Green Britain Foundation has conducted several impactful undercover investigations into factory and fish farming, revealing systemic animal welfare abuses and environmental hazards. These investigations have garnered significant media attention and prompted regulatory scrutiny.

Fish Farming Investigations

Largest Salmon Escape in a Decade (December 2024)

The charity uncovered a previously unreported incident where 80,000 farmed salmon escaped during transport from Loch Shin to Lochinver. This raised concerns about the

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impact on wild salmon populations and prompted calls for stricter regulations. [The Times](#)

Diseased Salmon in Tasmania (April 2025)

The charity released footage of diseased salmon in Tasmania's Macquarie Harbour, highlighting the potential threat to the critically endangered Maugean skate. See [here](#).

Factory Farming Investigations

Hogwood and Flat House Farms (2024)

The charity conducted undercover investigations at Hogwood and Flat House Farms, both Red Tractor certified, documenting systemic animal welfare abuses. This raised questions about the effectiveness of certification schemes in ensuring animal welfare. [Instagram](#)

Environmental Breaches in Intensive Livestock Farms (April 2024)

The charity highlighted findings from the Bureau of Investigative Journalism revealing over 3,000 environmental breaches by intensive livestock farms in England, including illegal slurry discharges and improper carcass disposal. [TBIJ](#)

These investigations have not only exposed critical issues within factory and fish farming industries but have also led to tangible outcomes, including regulatory suspensions and increased public awareness. GBF continues to advocate for stronger regulations and greater transparency in these sectors.

Financial Overview - research and reporting costs were £243,285, undercover operational costs £28,635, and staff salaries £38,400, reflecting the scale and professional rigour of the work conducted.

Future Plans

Mowi Scotland – Loch Harport (May 2025)

The charity released undercover footage revealing workers at Mowi Scotland's Loch Harport salmon farm engaging in the mistreatment of live fish. This exposure led to the **suspension of the farm's RSPCA Assured certification**, placing its supply to major UK retailers under scrutiny and highlighting the need for stronger oversight across the sector.

The charity will continue to:

- **Conduct further undercover investigations** into factory and fish farming operations to expose animal welfare and environmental abuses.
- **Produce evidence-based reports and media campaigns** to drive regulatory and industry reforms.
- **Engage with policymakers, retailers, and the public** to advocate for stronger protections for marine and terrestrial animals.
- **Expand operational capacity for undercover investigations** to ensure continued impact and scalability.

Through these activities, the Green Britain Foundation aims to maintain a **high-impact, evidence-led approach**, promoting transparency, accountability, and the highest standards of animal welfare across the food industry.

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4. Grants and Donations

Providing funding towards projects and initiatives designed to help reduce detrimental environmental impact and promote positive ways of helping create a green Britain.

During the year, the trustees approved grants to the following organisations, with all projects carefully reviewed and confirmed as compliant with the Green Britain Foundation's charitable objectives:

Mothers Manifesto – granted 22 July 2024

£10,000 was donated to support Mothers Manifesto in raising public awareness and encouraging political change to address the struggles faced by families impacted by the cost-of-living and fuel crises, while oil and gas companies continue to make record profits and receive tax breaks.

Naam Festival – granted 22 July 2024

£10,000 was donated to support Naam's six-month Creative Innovation Residency, designed to educate communities around Lake Victoria on pollution and environmental injustice, and to deliver advocacy training for the Naam team to strengthen engagement with local beneficiaries.

The Blue Lantern Project – granted 22 July 2024

£10,000 was donated to support the Blue Lantern Pilot Project in developing environmentally sustainable accommodation for homeless individuals in and around Gloucestershire.

Higginson Strategy – granted 31 July 2024

£20,000 was donated to support a campaign urging the UK Government to suspend its Free Trade Agreement with the Faroe Islands until the country ends the slaughter of whales and dolphins, known as the *grindadráp*.

Kate Strong – granted 31 July 2024

£5,000 was donated to support the River Taff clean-up challenge.

Rose's Special School – granted 31 July 2024

£10,000 was donated to support the upgrade and retrofit of St Martin's College buildings, improving accessibility for students and incorporating sustainable materials to reduce the college's carbon footprint and running costs.

Social Innovation for All – granted 20 August 2024

£26,664 was donated to support delivery of the Young Green Briton Challenge and National Awards, in collaboration with the Green Britain Foundation General Manager, to inspire and celebrate young people driving environmental action.

Keep It Wild CIC – granted 26 August 2024

£25,000 was donated to support the creation and expansion of a National Species Recovery Centre, helping to reintroduce rare and lost British wildlife species.

GREEN BRITAIN FOUNDATION

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 APRIL 2025

Northbay Innovations Ltd – granted 21 October 2024

£77,500 was donated to support the development of an innovative modular and transportable pre-settlement larval production unit (hatchery) to aid the reinstatement of self-sustaining oyster beds. The project acts as a replicable test bed for improving marine biodiversity, water filtration, and carbon sequestration.

South East London Community Energy (SELCE) – granted 1 November 2024

£18,000 was donated to support the installation of LED lighting in five local schools and a community centre (£8,000), and solar arrays on two further schools and two charity-run leisure centres (£10,000).

Climate Action and Support Pathway – granted 5 December 2024

£10,000 was donated to support the CASP Hardship Fund, which provides legal, financial, and emotional support to climate activists involved in the justice system.

River Action UK – granted 8 April 2025

£5,000 was donated to support River Action UK's legal work holding government, regulators, and industrial polluters to account, driving policy and practice changes to restore and protect UK rivers. Funds raised were matched through the Big Give Green Match Fund.

Impact Summary

Through its 2024–2025 grant-making programme, the Green Britain Foundation has enabled impactful action across climate justice, biodiversity restoration, and sustainable community development. These grants have helped catalyse innovation, amplify advocacy, and empower individuals and organisations to tackle environmental and social challenges at every level - from local communities to international policy. Together, they reflect the Foundation's enduring commitment to accelerating the transition to a fairer, greener Britain and inspiring lasting, systemic change.

Governance

Objective: to ensure the operations of the Foundation/Trust are run efficiently and effectively.

Throughout the year, comprehensive reviews of the operations and financial performance of the Green Britain Foundation, including the FGR Community Trust, have been overseen by the designated Trustee responsible for Governance, to include regular Finance Review Meetings and quarterly Board Meetings. All meetings are minuted and available for review.

Careful evaluation and review of all necessary procedures and policies have continued to be undertaken.

The trustees have had regard to the Charity Commission's guidance for public benefit in managing the decisions and activities of the charity.

The trustees are satisfied that these documents meet the needs of the charity, now and into the future.

GREEN BRITAIN FOUNDATION

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 APRIL 2025

Review of financial position at the end of the reporting period

The Charity was able to operate on existing funds in the year ending 30th April 2025 due to the donations received in 2023 of £8,182,847.

There was also an increase in expenditure on charitable activities to £1,406,463 (2024: £608,744) with £997,759 being unrestricted (2024: £327,120) and £408,704 being restricted (2024: £281,624). The increase was due primarily to a increase in the number and amount of grants payable and research & reports during the year.

The Charity's financial position as of 30 April 2025 is strong. Net assets have decreased to £6,728,195 from £7,849,966 in 2024. The charity has used a portion of its significant cash balance to purchase non-current assets in the year, including an investment in land at Downicary of £284,000. This, alongside the general operation of the charity, meant its cash reserves decreased to £3,436,235 (2024: £4,759,195). The purpose of the investment in land is elaborated under the main activities of the charity. The Charity does not hold any material financial investments as of 30 April 2025.

Reserves

In the trustees' view, the reserves should provide the Charity with adequate financial stability and the means for it to meet its charitable objectives for the near future.

The trustees propose to maintain the Charity's reserves at a level which is at least equivalent to three months operational expenditure (approx. £405,000) and have done so having regard to its manner of operation of likely funding streams.

The Charity held funds totalling £6,728,195 (2024: £7,849,966) which includes £Nil (2024: £148,742) in the FGR Community reserve and £6,900 (2024: £5,900) in the Alveston Community Benefit Fund both of which are restricted. The Charity has committed expenditure into year-ending 30 April 2026 of £22,196 designated for the running of the Ministry of Eco Education programme and £1,672,591 for the acquisition of further land. Within unrestricted funds there is £3,391,466 (2024: £3,130,772) which is invested in fixed assets and is therefore not deemed to be liquid resources. Therefore, the Charity has free reserves of £1,635,042 (2024: £4,519,220).

The trustees of the Charity intend for the free reserves to be brought down in line with policy and to ensure that this cash is utilised in the Charities activities in line with its key objectives.

Post year end, the bank account was changed to a higher interest bank account to improve the utilisation of cash reserves.

Remaining unrestricted funds are to be used to support the ongoing running, governance and development of the Green Britain Foundation and help fund future operations and programmes that are consistent with the objectives of the Foundation

GREEN BRITAIN FOUNDATION

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 APRIL 2025

Principal Risks

Safeguarding

The Charity's activities involve working alongside vulnerable adults and children and is committed to creating and maintaining a safe and positive environment.

To mitigate against safeguarding risks, the Charity maintains a safeguarding policy which is regularly reviewed and is shared with all staff. Checks are conducted on all new employees who are required to have recent DBS disclosures. Safeguarding training is provided to staff upon induction and staff attend the FA Safeguarding Children workshop when deemed appropriate.

Third parties engaged by the charity undergo vigorous vetting and safeguarding checks to satisfy the Trust's policy.

Income generation

The Charity's income portfolio is not diverse and therefore the Charity is over-reliant on a few income streams.

FGR Community has relied on income from the Premier League and the English Football League (EFL) which is dependent on Forest Green Rovers Football Club's status as a member of the EFL and National League. The Club was relegated to the National League May 2024, affecting income streams for the coming year.

The Charity adapted the Trust's plans based on the income it was likely to receive from the Premier League, Premier League Fund and National League in 2024-25 and will continue to operate a similar approach for 2025-26. The Charity continues to maintain a reserves policy to protect against these reductions to income.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

GREEN BRITAIN FOUNDATION

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 APRIL 2025

Statement of Trustees' responsibilities

The trustees (who are also directors of Green Britain Foundation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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 2006. 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.

In so far as the trustees are aware there is no relevant audit information of which the charitable company's auditor is unaware; and the trustees have taken all steps that they ought to make themselves aware of that information.

SMALL COMPANY PROVISIONS

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities (FRS102) and in accordance with the Financial Reporting Standard 102.

The annual report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the board of trustees on 22/01/2026 Signed on behalf of the Board:

.....
Dale Vince OBE
Trustee

GREEN BRITAIN FOUNDATION

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 APRIL 2025

Independent auditor's report to the members of Green Britain Foundation

Opinion

We have audited the financial statements of Green Britain Foundation (the "Charity") for the year ended 30 April 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 April 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with international Standards in Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 charity's ability to continue as a going concern for a period of at least twelve months from 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information

GREEN BRITAIN FOUNDATION

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 APRIL 2025

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 the fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable law requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they determine is necessary to enable the

GREEN BRITAIN FOUNDATION

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 APRIL 2025

preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity'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 trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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 (UK) 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with those charged with governance and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, pensions, environmental and health and safety legislation; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting legal correspondence and remaining alert during the audit for any indications of non-compliance.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of those charged with governance and other management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- discussing amongst the engagement team the risks of fraud;
- gaining an understanding of the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- testing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigating the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other

GREEN BRITAIN FOUNDATION

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 APRIL 2025

management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state in them in an auditor's 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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joshua Kingston FCA (Senior Statutory Auditor)

For and on behalf of Burton Sweet Limited
Statutory Auditor
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

22/01/2026
Date:

GREEN BRITAIN FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 30 APRIL 2025

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
	Note				
Income from:					
Donations and grants	2	65,695	218,997	284,692	833,436
Total income		<u>65,695</u>	<u>218,997</u>	<u>284,692</u>	<u>833,436</u>
Expenditure on:					
Charitable activities	3	997,759	408,704	1,406,463	608,744
Total expenditure		<u>997,759</u>	<u>408,704</u>	<u>1,406,463</u>	<u>608,744</u>
Net income/(expenditure)	7	(932,064)	(189,707)	(1,121,771)	224,692
Transfer between funds	13	(41,965)	41,965	-	-
Net movement in funds		<u>(974,029)</u>	<u>(147,742)</u>	<u>(1,121,771)</u>	<u>224,692</u>
Total funds brought forward	13	7,695,324	154,642	7,849,966	7,625,274
Total funds carried forward	13	<u>6,721,295</u>	<u>6,900</u>	<u>6,728,195</u>	<u>7,849,966</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 27 to 38 form part of these financial statements
See note 8 for comparative statement of financial activities figures.

GREEN BRITAIN FOUNDATION

BALANCE SHEET

AS AT 30 APRIL 2025

Company number: 08121843

	Note	2025 £	2024 £
Non-current assets			
Tangible fixed assets	10	<u>3,391,466</u>	<u>3,130,772</u>
		3,391,466	3,130,772
Current assets			
Debtors	11	45,753	90,118
Cash at bank		<u>3,436,235</u>	<u>4,759,195</u>
		3,481,988	4,849,313
Creditors : Amounts falling due within one year	12	(145,259)	(130,119)
Net Current Assets		<u>3,336,729</u>	<u>4,719,194</u>
Net assets		<u>6,728,195</u>	<u>7,849,966</u>
Funds			
Restricted funds	14	6,900	154,642
Unrestricted funds			
Designated funds	14	1,694,787	45,332
General funds	14	5,026,508	7,649,992
		<u>6,728,195</u>	<u>7,849,966</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard (FRS102).

These financial statements were approved by the trustees on 22/01/2026 and are signed on their behalf by:

.....
Dale Vince OBE
Chair of Trustees

The notes on pages 27 to 38 form part of these financial statements

GREEN BRITAIN FOUNDATION

CASH FLOW STATEMENT

YEAR ENDED 30 APRIL 2025

	Note	2025 £	2024 £
Net cash flow from operating activities	16	(983,502)	233,161
Non-operational cash flows:			
Payments for tangible fixed assets		<u>(339,458)</u>	<u>(1,689,500)</u>
		(339,458)	(1,689,500)
Net cash flow for the year		<u>(1,322,960)</u>	<u>(1,456,339)</u>
Cash and cash equivalents at the beginning of the year		4,759,195	6,215,534
Cash and cash equivalents at the end of the year		<u><u>3,436,235</u></u>	<u><u>4,759,195</u></u>

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority.

In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 27 to 38 form part of these financial statements

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

1 Accounting policies

a) Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The Charity is a public benefit entity as defined under FRS102.

The financial statements are prepared on the going concern basis. The trustees consider this an appropriate basis upon which to prepare the statements.

b) Income

Income is accounted for on a receivable basis. Income from donations is included in income when these are receivable, except as follows:

- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

c) Expenditure

Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Grants payable are charged in the year when the offer is conveyed to the recipient.

Governance costs include the costs of governance arrangements which relate to the general running of the charitable company as opposed to the direct management functions inherent in generating funds. This includes such items as external scrutiny, legal advice for trustees and costs associated with constitutional and statutory matters.

d) Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

e) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

1 Accounting policies (continued)

f) Bank

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

g) Tangible fixed assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment.

Depreciation is charged so as to write off the cost of assets, other than land, starting the month after acquisition over their estimated useful lives as follows:

Freehold land - no depreciation

Vehicle - 3 years straight line

h) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations from:			
Corporate organisations	-	38,879	38,879
Public bodies	-	8,733	8,733
Charities and trusts	10,000	156,015	166,015
Donations in kind	55,695	-	55,695
Individuals	-	15,370	15,370
	<u>65,695</u>	<u>218,997</u>	<u>284,692</u>
Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations from:			
Corporate organisations	13,662	69,105	82,767
Public bodies	-	47,682	47,682
Charities and trusts	-	150,944	150,944
Donations in kind	532,800	-	532,800
Individuals	10	19,233	19,243
	<u>546,472</u>	<u>286,964</u>	<u>833,436</u>

The donation in kind relates to donated land, facilities and services gifted to the foundation from Ecotricity Group Limited.

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

3 Expenditure on: Charitable activities

	Total 2025 £	Total 2024 £
Grants payables (note 5)	237,164	13,380
Wages and salaries (note 6)	293,293	232,203
Other staff costs	20,071	30,402
Marketing	26,109	18,232
Legal and professional fees	7,868	7,720
Consultancy fees	137,232	198,266
Premises insurance	6,845	4,012
Rent and rates	25,888	10,806
Event costs	33,323	29,368
Postage and stationery	-	183
Bank charges	147	206
Bad debt written off	80,909	1,684
Software, licences and support	36,314	26,770
Catering Supplies	9,114	443
Equipment	19,305	157
Land Management	30,826	10,474
Animal Reintroduction and Control	4,470	-
Research and reports	243,285	-
Boat Maintenance	72,196	-
Other	26,805	-
Depreciation	78,764	-
Governance costs	16,535	24,438
	<u>1,406,463</u>	<u>608,744</u>

By activity	Grants payable (note 5) £	Direct costs £	Staff costs (note 6) £	Support costs (note 4) £	Total 2025 £
FGR community	10,000	148,464	245,240	26,739	430,443
Education	26,664	141,468	-	25,478	193,610
Marine Protection	-	159,025	-	28,640	187,665
Land Stewardship/ Rewilding	-	50,074	23,298	9,018	82,390
Campaign and reports	-	243,285	24,755	43,815	311,855
Grants	200,500	-	-	-	200,500
	<u>237,164</u>	<u>742,316</u>	<u>293,293</u>	<u>133,690</u>	<u>1,406,463</u>

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

4 Support Costs	Total £
Other Staff Costs	6,869
Consultancy fees	28,412
Premises insurance	3,995
Rent and rates	12,866
Event costs	733
Bank Charges	112
Software, licences and support	36,314
Equipment	1,727
Other	26,127
Governance Costs	16,535
Total Support Costs	133,690

5 Grants Payable	2025 £	2024 £
Total grant commitments made in the year		
<i>Grants to organisation based in the United Kingdom:</i>		
North Bay Innovations Ltd	77,500	-
Higgingson PR Ltd	20,000	-
Climate Action and Support Pathway	10,000	-
Students Organising for Sustainability UK	-	5,000
Shindig Productions Ltd	-	4,380
North Wales Hunt Saboteurs	-	3,000
Alveston Jubilee Hall Management Committee	-	1,000
Kate Strong Mass World	5,000	-
Keep it Wild CIC	25,000	-
Mothers Manifesto	10,000	-
Naam Festival	10,000	-
River Action UK	5,000	-
Rose's Special School	10,000	-
Skatepark	10,000	-
Social Innovation for All	26,664	-
South East London Community Energy	18,000	-
The Blue Lantern Project	10,000	-
Total grants payable (Note 3)	237,164	13,380

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

6 Staff costs and numbers

The aggregate staff costs were:

	2025	2024
	£	£
Wages and salaries	255,296	203,435
Social Security costs	24,876	4,012
Pension costs	13,121	10,503
Redundancy costs	-	14,253
	<u>293,293</u>	<u>232,203</u>

No employee received emoluments of more than £60,000 in the current or prior year.

The average number of employees during the year was 11 (2024: 17).

Key management personnel are considered to be the trustees and the Head of FGR Community.
The total employee benefits received by key management personnel was £75,738 (2024: £53,439).

Other than as disclosed in note 17, no remuneration directly or indirectly out of the funds of the charitable company was either paid or payable for the current or prior period to any trustee or to any person or persons known to be connected with any of them.

No expenses were paid to trustees during the current or previous period.

7 Net income/(expenditure)

	2025	2024
	£	£
Net income is stated after charging:		
Depreciation	78,764	-
Auditor's remuneration		
- current year fee	13,020	11,880
- accounts preparation	3,180	2,880
- under accrual in previous year	<u>-</u>	<u>9,678</u>

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

8 Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from:			
Donations and grants	546,472	286,964	833,436
Total income	<u>546,472</u>	<u>286,964</u>	<u>833,436</u>
Expenditure on:			
Charitable activities	327,120	281,624	608,744
Total expenditure	<u>327,120</u>	<u>281,624</u>	<u>608,744</u>
Net income/(expenditure)	219,352	5,340	224,692
Transfer between funds	10,300	(10,300)	-
Net movement in funds	<u>229,652</u>	<u>(4,960)</u>	<u>224,692</u>
Total funds brought forward	7,465,672	159,602	7,625,274
Total funds carried forward	<u>7,695,324</u>	<u>154,642</u>	<u>7,849,966</u>

9 Investments

FGR Community

The investment in FGR Community was acquired at nil cost.

Green Britain Foundation is the sole member of FGR Community, a company limited by guarantee. By virtue of being the sole member, FGR Community is the wholly owned subsidiary of Green Britain Foundation.

FGR Community was dormant with no activity going through the company for the year ended 30 April 2025 (2024: £Nil).

At 30 April 2025 FGR Community held no members' funds (2024: £Nil).

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

10 Tangible fixed assets

	Freehold Land £	Vehicle £	Total £
Cost			
At 1 May 2024	2,850,772	280,000	3,130,772
Additions	291,547	47,911	339,458
At 30 April 2025	<u>3,142,319</u>	<u>327,911</u>	<u>3,470,230</u>
Depreciation			
At 1 May 2024	-	-	-
Depreciation charge	-	78,764	78,764
At 30 April 2025	<u>-</u>	<u>78,764</u>	<u>78,764</u>
Net book value			
At 30 April 2025	<u>3,142,319</u>	<u>249,147</u>	<u>3,391,466</u>
At 30 April 2024	<u>2,850,772</u>	<u>280,000</u>	<u>3,130,772</u>

11 Debtors

	2025 £	2024 £
Trade debtors	6,900	70,634
Prepayments and accrued income	20,853	1,484
Other debtors	18,000	18,000
	<u>45,753</u>	<u>90,118</u>

12 Creditors : Amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,172	29,651
Accruals and deferred income	58,403	31,184
Taxation and social security	-	94
Other creditors	83,684	69,190
	<u>145,259</u>	<u>130,119</u>

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

13 Movement in funds

	At 1 May 2024 £	Income £	Expenditure £	Transfers £	At 30 April 2025 £
Restricted funds					
FGR Community	148,742	207,097	(403,704)	47,865	-
Alveston Community Benefit	5,900	6,900	-	(5,900)	6,900
Ministry of Eco Education	-	5,000	(5,000)	-	-
	154,642	218,997	(408,704)	41,965	6,900
Unrestricted funds					
Ministry of Eco Education	37,334	-	(113,642)	98,504	22,196
Marine Protection	-	-	(159,025)	159,025	-
Land Stewardship / Rewilding	-	-	(49,596)	1,722,187	1,672,591
Campaign and Reports	-	-	(259,575)	259,575	-
Young Green Briton Challenge	7,998	-	(7,998)	-	-
General funds	7,649,992	65,695	(407,923)	(2,281,256)	5,026,508
	7,695,324	65,695	(997,759)	(41,965)	6,721,295
	7,849,966	284,692	(1,406,463)	-	6,728,195

Restricted Fund Descriptions

FGR Community

Funds within the Green Britain Foundation which are restricted for FGR Community are restricted according to our funder stipulations, for the delivery of our programmatic work such as the Premier League KICKs and Primary Stars programmes, funded by the Premier League Charitable Foundation -and our community outreach work funded by local strategic partners such as Nailsworth Town Council and Stroud District Council.

Alveston Community Benefit

Funds within the GBF for our 'Community Benefit' donation programme are allocated strictly for the issue of grants to the Alveston Community. Grant applications are called for on an annual basis. All applications and projects are reviewed and approved by the Board of Trustees, with funds issued annually, as deemed in-line with the GBF's charitable aims. During the year Alverston Wind Park Limited gave permission to use the brought forward restricted funds for general purposes. This is reflected through a transfer in funds.

The Football Association

Funds received from the Football Association are restricted to football related expenditure, such as matchday catering supplies. The transfer in the prior year relates to expenditure for football activities out of the FGR Community funds.

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

13 Movement in funds (Continued)

Ministry of Eco Education

Funds received for Ministry of Eco Education as described within designated funds below.

Designated Fund Descriptions

Ministry of Eco Education

The Ministry of Eco Education was established in the Summer of 2021 with the aim of greening up the school curriculum. The team has curated the resources and linked activities and opportunities from more than 200 organisations into a single framework and approach, saving teachers time and helping them build then embed sustainability learning across their existing curriculum.

The part-time team of one Education Lead and three Regional Coordinators and one Volunteer Coordinator have been guiding the learning journey throughout the 24-25 year, using big questions framed across seven key environmental themes: Energy, Transport, Food, Nature, Waste and Water and Society with all the resources housed on a bespoke website with a unique log-in for each teacher. The Green Britain Foundation is funding this programme to advance the education and learning of young people to help them become Young Green Britons, able to have agency in changing the way we all live for the better.

Young Green Briton Challenge

The Young Green Briton Challenge (YGBC) is part funded by the Green Britain Foundation. It's been developed and delivered in partnership with Social Innovation for All, Volunteers for Future (now known as GenEarth) and the Ministry of Eco Education to nurture, support and celebrate youth-led, school-based climate action in a secondary educational setting. The project's mission is to bring climate education, innovation and entrepreneurship into schools, empowering young people to create a greener world. The Challenge combines sustainability education with innovation, business and citizenship – building essential transferable skills for students aged 11-ideas for local climate action ventures, benefiting students, their wider community, and the planet.

This continued until 30 April 2024. From 1 May 24 to 30 April 25, the Young Green Briton Challenge was paid for via a grant and therefore not a fund of Green Britain Foundation.

Campaign and Reports

(Policy, Campaigns and Advocacy)

The GBF commissioned research and reports to provide evidence-based insights and practical solutions for sustainable living - from grassroots initiatives to wider policy influence - helping to shape a more environmentally responsible Britain and in the latter part of the financial year appointed an Undercover Investigations Officer responsible for commissioning undercover filming and the publication of exposes in relation to factory and fish farming to expose the way animals are treated and the impact this has on their health, welfare and the environment.

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

13 Movement in funds (Continued)

Land Stewardship/Rewilding

GBF continued to prioritise the management and expansion of its woodland portfolio to enhance biodiversity, support natural regeneration and increase carbon sequestration. During the year, the charity managed key sites in Wales (Cwm Uchaf Mountain), Gloucestershire (land near Nympsfield) and Sussex (Bowyer's Wood).

In September 2024, GBF expanded its landholdings with the purchase of Downicary, Devon (11.5 ha). The site is being restored through wetland creation, native tree planting and meadow establishment, with expert support from Derek Gow Consultancy.

In January 2025, Chris Perkins was appointed Land Manager to lead rewilding and nature recovery work, including woodland management planning, ecological surveys, tree safety, a beaver reintroduction licence, and public access management.

At the year-end the trustees designated aside additional funds for land purchases, stewarding and rewilding in the coming financial year.

Marine Protection

In March 2025, GBF ended the lease of its patrol vessel Nemesis from the Captain Paul Watson Foundation UK to focus on its own marine conservation programme, Fish Net Zero, which delivers ghost gear retrieval and wider ocean protection work. This included the purchase of a RIB, Banshee, and essential equipment to operate on the west coast of Scotland.

Prior year comparative

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	At 30 April 2024 £
Restricted funds					
FGR Community	148,477	275,064	(275,624)	825	148,742
Alveston Community Benefit	10,300	6,900	(1,000)	(10,300)	5,900
The Football Association	825	-	-	(825)	-
Ministry of Eco Education	-	5,000	(5,000)	-	-
	<u>159,602</u>	<u>286,964</u>	<u>(281,624)</u>	<u>(10,300)</u>	<u>154,642</u>
Unrestricted funds					
Ministry of Eco Education	-	-	(74,361)	111,695	37,334
Young Green Briton Challenge	-	-	(41,056)	49,054	7,998
General funds	7,465,672	546,472	(211,703)	(150,449)	7,649,992
	<u>7,465,672</u>	<u>546,472</u>	<u>(327,120)</u>	<u>10,300</u>	<u>7,695,324</u>
	<u><u>7,625,274</u></u>	<u><u>833,436</u></u>	<u><u>(608,744)</u></u>	<u><u>-</u></u>	<u><u>7,849,966</u></u>

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

14 Analysis of net assets between funds

	Tangible Fixed Assets	Other Net Assets	Total Funds 2025
	£	£	£
Restricted funds	-	6,900	6,900
Unrestricted funds			
Designated funds	-	1,694,787	1,694,787
General funds	3,391,466	1,635,042	5,026,508
	<u>3,391,466</u>	<u>3,336,729</u>	<u>6,728,195</u>
Prior year comparative			
	Tangible Fixed Assets	Other Net Assets	Total Funds 2024
	£	£	£
Restricted funds	-	154,642	154,642
Unrestricted funds			
Designated funds	-	45,332	45,332
General funds	3,130,772	4,519,220	7,649,992
	<u>3,130,772</u>	<u>4,719,194</u>	<u>7,849,966</u>

15 Company Limited by guarantee

The company is limited by guarantee and, as such, has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

16 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Statement of Financial Activities: Net movement in funds	(1,121,771)	224,692
Increase / (decrease) in creditors: current liabilities	15,140	28,543
(Increase) / decrease in debtors	44,365	(20,074)
Depreciation	78,764	-
Net cash flow from operating activities	<u>(983,502)</u>	<u>233,161</u>

GREEN BRITAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025

17 Related party transactions

Helen Taylor, a trustee, is a director and majority share holder of One Blue Marble who invoices for the provision of services. One Blue Marble manages the governance of The Green Britain Foundation and supports the operational running of the charity's wholly owned subsidiary - entitled FGR Community. This is permitted under the governing document (Articles of Association) for the Charity.

Dale Vince, a trustee, is a director and majority shareholder of the following entities from which Green Britain Foundation transacts with:

Ecotricity Group Limited
Forest Green Rovers
Alveston Wind Park Limited

During the year Green Britain Foundation had the following related party transactions:

	Income 2025 £	Expenditure 2025 £	Income 2024 £	Expenditure 2024 £
One Blue Marble	-	24,566	-	12,946
Ecotricity Group Limited (Donation)	55,695	-	532,800	-
Forest Green Rovers	20,853	17,228	58,644	-
Alveston Wind Park Limited	6,900	-	6,900	-
	<u>83,448</u>	<u>41,794</u>	<u>598,344</u>	<u>12,946</u>

Included at the year end are the following balances owed by related parties:

	Creditors £	Debtors £	2025 Total £
One Blue Marble	-	-	-
Forest Green Rovers	(83,685)	20,853	(62,832)
Alveston Wind Park Limited	-	6,900	6,900
	<u>(83,685)</u>	<u>27,753</u>	<u>(55,932)</u>

	Creditors £	Debtors £	2024 Total £
One Blue Marble	(429)	-	(429)
Forest Green Rovers	(72,801)	57,644	(15,157)
Alveston Wind Park Limited	-	6,900	6,900
	<u>(73,230)</u>	<u>64,544</u>	<u>(8,686)</u>

18 Post Balance Sheet Event

After the year-end the charity purchased Woolpack Farm and Courtlands Woods from designated funds at an accumulated cost of £917,091. This land will be use for rewilding purposes in line with the charitable objectives.