

Young People's Trust For The Environment C.I.O

Board of Trustees' Report and Financial Statements
For the Year Ended 31 March 2022

Registered Charity Number: 1153740

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Name: Young People's Trust for The Environment

Registered Charity Number: 1153740

Registered Address: Young People's Trust For The Environment
Yeovil Innovation Centre
Barracks Close, Copse Road
Yeovil, Somerset, BA22 8RN

The Trustees:

The trustees and officers serving during the year and since the year end were as follows:

Nicholas Gibson	(Chair to 31 March 2022)	(resigned 17 July 2022)
Ray Dafter		(resigned 17 July 2022)
Brian Green	(elected as Chair from 1 April 2022)	
Ros Holness		(resigned 17 July 2022)
Chris Jones		
Gabriela Lozano		
Kate Lumsden		
Lesley Tynan		
Christopher Mizen	(appointed 11 October 2022)	

Young Trustees:

Charlotte Boggon	
Sinclair Dobbs	
Sophie Price	
Sophie Ryeland	
Roxanna Shah-Evans	
Lela Tamana	(appointed September 2021)
Ellayna Taylor	(appointed September 2021)
Annabel Webb	(appointed April 2021)

Director:

Peter Littlewood

Presidents:

Michael Aspel OBE, Steve Backshall, Adrian Cale, John Craven OBE, Jessica Morden MP, Dermot O'Leary, Ceallach Spellman, Andy Stanton, Zoë Wanamaker CBE, Naomi Wilkinson, Callum Woodhouse

Bankers:

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Solicitors:

The Stokes Partnership
Kingfisher House
Market Square
Crewkerne
Somerset, TA18 7LH

Independent Examiners:

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
Bristol, BS4 1DQ

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022

The trustees present their report and accounts for the year ended 31 March 2022:

Reference and administrative information set out on page 2 forms part of this report.

Structure, governance and management

The Young People's Trust for the Environment ("the Trust") is a charitable incorporated organisation (CIO) that was registered with the Charity Commission on 9th September 2013 and is governed by the rules and regulations set down in its Constitution. The Trustees believe that young people are the future of conservation and that education from an early age is fundamentally important to the future conservation of the planet.

The Trust is a continuation, but in incorporated form of the Young People's Trust for the Environment and Nature Conservation (YPTENC), registered charity number 284885, which was first registered on 7 April 1982. In October 2013, the Trustees of YPTENC transferred its assets and operations in their entirety to the Young People's Trust for the Environment (registered charity number 1153740).

Trustees

The Trust's overall strategic direction and policy decisions are determined by a Board of Trustees who meet 3 to 4 times per year. The Board delegates the translation of strategic goals into the achievement of operational objectives to the Director of the Trust, who in turn manages the Trust's resources to most effectively achieve its goals. The Director reports directly to the Board, providing up to date reports for the Trustees' scrutiny and query.

New Trustees may be proposed by any member of the existing Board, or by the Director and are often persons known to members of the Board or to the Director. If the Board accepts the nomination, a potential Trustee is invited to attend one of its meetings as a guest prior to accepting appointment to it. Following the meeting, if the Board are in agreement, the potential candidate is contacted by the Trust and offered the opportunity to become a Trustee. The candidate is formally appointed as a Trustee at the next Board meeting.

Trustees are chosen for their professional abilities and experience and for their strong interest in, and support for the Trust's objectives. They are normally aware of the responsibilities of Trustees as a result of their professional experience. However, as a charitable incorporated organisation, the Trust is able to appoint Trustees aged 16 and upwards and in the event of young people being appointed as Trustees with full voting rights, special care will be taken to ensure that they are aware of the responsibilities of being a Trustee. The Trust provides an information pack to new Trustees regarding the Trust's work and the role and responsibilities of a Trustee along with access to formal Trustee training through professional advisors and trainers if requested.

The Constitution provides for a minimum of three Trustees. There is no maximum number of Trustees. The Chair is appointed by the Board and serves for a period of one year, after which he or she may put themselves forward for re-election. Trustees serve for a period of three years, after which they may be re-elected to the Board if they and their fellow Trustees are in agreement. No Trustees can serve for more than nine consecutive years.

Brian Green was elected as Chair from 1 April 2022, following Nick Gibson's resignation. Nick Gibson continued remained on the Board until 17 July 2022, when he, Ray Dafter and Ros Holness regrettably had to stand down, having each served the maximum term as set out in the Constitution of nine consecutive years as a Trustee.

Presidents

The Trust is fortunate in having a number of Presidents, who are entitled to attend the Board meetings but have no voting powers. Potential Presidents are suggested by either the Director or the Trustees and are appointed by agreement of the Board as high-profile ambassadors for the Trust. The Trust is very grateful to its Presidents for their support and commitment.

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TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022

Young Trustees

YPTE's Constitution empowers its Trustees to create non-voting associate members of the CIO. Recognizing that YPTE is a charity set up primarily, though not exclusively for young people, its Trustees have chosen to use this power to create a new class of non-voting member, that of 'Young Trustee'. Young Trustees, who are aged 16 to 19, serve for a minimum term of 12 months, that can be extended to anything up to 24 months by mutual agreement. The Young Trustees' purpose is to advise the Board on the Trust's future direction and strategy from a young person's perspective, and in particular on the best methods for communicating with young people, but also to propose ideas for new projects. Annabel Webb was appointed as a Young Trustee in April 2021, while Lela Tamana and Ellayna Taylor were appointed in September 2021.

Management

The Director oversees the day-to-day management of the Trust and is personally responsible for delivering many of its services. He is assisted by a part-time Education Officer and reports to the Board of Trustees at meetings, which occur every 3-4 months. With the Covid-19 lockdown, meetings of the Board of Trustees have moved to meeting online via Zoom videoconferences, as permitted within the charity's Constitution. Channels of communication between the Director and Trustees are kept open at all times, so that issues and opportunities can be flagged up and reacted to swiftly at any time. YPTE's accounts are reviewed at six-monthly intervals by the Bristol Community Accountants CIC to ensure that the Trust's financial records are kept up-to-date.

Objectives and activities of the charity

The objects of the charity as stated in its governing document are:

'To advance education for the public benefit, with a focus on children and young people, in particular but not exclusively by providing various educational activities, educational programmes and educational resources relating to the study of the natural environment and the positive role that conservation and preservation can play.'

In pursuit of its charitable objectives the Trust provides a range of educational activities and services aimed at young people aged between 5 and 18. The Trustees recognize the importance of providing materials that are useful for teachers the general public, so an increasing range of the Trust's information targets these groups.

Public benefit statement

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit : running a charity (PB2)'.

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

Our website: ypite.org.uk

As a small charity with a very small staff team, YPTE's website enables the charity to communicate with an audience that is disproportionately large. The website contains information in a range of forms, including fact sheets, downloadable publications, news updates, downloadable lesson plans and presentations and educational video clips. YPTE makes use of donated Google AdWords to greatly increase the site's visibility on the web for key terms like 'climate change'.

Free talks and presentations in schools

YPTE provides free, in-person talks on environmental issues to schools within a 30 mile radius of its headquarters in Yeovil, Somerset and online to schools located anywhere in the UK, via videoconferencing software.

Primary Awards for Green Education in Schools (PAGES)

Thanks to a donation from R&Co4Generations, YPTE has been able to create the Primary Awards for Green Education in Schools (PAGES), a new competition open to all primary schools in the UK. The competition aims to assist and encourage environmental education for young people aged 5-11.

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TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022

Better Planet Schools

Better Planet Schools is based around an inspirational programme of child-led behaviour change that saw energy savings of 10-15% in the schools taking part in the pilot project in Southend. The significance of these reductions at a national level would undoubtedly be considerable, not only in reducing the climate change impacts of the UK's entire school estate, but in delivering considerable cost savings too. The cascade effect of this project, in terms of changing behaviour in the homes of children taking part in the project is something we already have strong anecdotal evidence for from the pilot schools.

The charity aims for all of the UK's primary schools to have been involved in Better Planet Schools by 2030. Schools will be able to participate year-on-year, by choosing three 'modules' of study each academic year. Each module lasts for approximately a school term of learning and action. The modules that were available at launch in September 2021 included saving energy; climate change and flood mitigation; reducing plastic and other waste; increasing opportunities for biodiversity and nature in school grounds; air quality and air pollution; and fast fashion. YPTE will continue to develop three new modules each academic year, so that schools will always have at least six modules to choose from, regardless of when they joined the Better Planet Schools programme.

Creation of new lesson plans

During the year, YPTE's range of downloadable lesson plans and presentations has continued to be updated. A total of 36 suites of lesson plans (most of which contain 4 or 5 separate lessons) are available for teachers to download free of charge. In addition, a range of 20 Home Learning Packs are available for parents to work on with their children at home.

Conference of the Parties

YPTE applied to be formally admitted to the United Nations' COP process as an NGO Observer Organisation in advance of COP26 in Glasgow. The charity was successful in its application and is now a part of the COP process going forwards.

YPTE Podcast

New episodes will be created from time to time in order to provide a means of reaching another new audience. The podcast feed can be found at <https://feed.podbean.com/peterlittlewood/feed.xml>

The main activities undertaken during the year to further the charity's purpose for the public benefit

Development of new online resources:

A set of lesson plans and activities focused on renewable energy was created for Essex County Council for use in the county's schools. A set of lesson plans on recycling was created for the Surrey Waste Partnership. The charity's range of downloadable lesson plans was reviewed and updated during the year. YPTE has continued to provide regular environmental news updates throughout the year for its online news page: <https://ypite.org.uk/news>.

YPTE Podcast

The YPTE Podcast features interviews with Presidents, Young Trustees and Trustees of the charity, discussing key environmental issues and finding out about the interviewees' reasons for wanting to support YPTE and the protection of the environment in general.

Primary Awards for Green Education in Schools (PAGES)

PAGES 2022 launched in September 2021. The competition was shared with schools via social media and email.

Better Planet Schools

YPTE successfully raised the donations required to create a new online learning platform for primary schools in the UK, <https://www.betterplanetschools.org.uk>. Further funding was provided by the public via the Green Match Fund, enabling YPTE to offer pre-funded places to over 200 primary schools. Better Planet Schools launched in September 2021 and as at 31 March 2022, 106 schools had signed up.

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TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022

The main achievements and performance of the charity during the year

Website

During the year, ypte.org.uk was visited 1,133,586 times and 2,641,791 pages of information were downloaded from the site. Additionally, 122,938 lesson plans were downloaded in the year to 31 March 2022.

Better Planet Schools

With the launch of Better Planet Schools, the charity has created a new platform for online environmental education that it hopes will grow considerably in the next few years.

School talks

During the year, 19 online talks were delivered by the Director to audiences of 3,200 young people in locations as widespread as London, Leeds, Warrington and Brussels.

Primary Awards for Green Education in Schools

Almost 19,000 young people took part in entries for the first year of the Primary Awards for Green Education in Schools. A video celebrating the achievements of the four Regional Champion schools can be viewed at <https://vimeo.com/722505550/a2b7e7c719>

Young Trustees

Several of YPTE's Young Trustees including Charlotte Boggon were involved with 'The Regenerators', a new series of videos and other resources created by BBC Bitesize to help young people learn more about caring for the natural world.

Sinclair Dobbs represented YPTE at the 'Beyond Cop21 Symposium', held at Dulwich College in November 2021 for local primary schools.

A group of five Young Trustees (past and present) were invited to accompany the Director to the inaugural Earthshot Prize Awards Ceremony at Alexandra Palace, in the presence of their Royal Highnesses the Duke and Duchess of Cambridge

The difference the charity's performance during the year has made to the beneficiaries of the charity

YPTE is a small charity which aims to reach the largest audience possible and to create maximum impact on young people's knowledge of environmental issues using limited resources. Over 1.1 million young people, teachers and members of the public have used YPTE's information and education services during the year. Many more will have learned about environmental issues as a result of receiving a lesson or lessons based on YPTE's lesson plans.

Better Planet Schools is providing a new framework for environmental education, complemented by child-led changes in behaviour to benefit the environment. These changes will affect not just schools, but will cascade down to the children's families too.

The launch of the Primary Awards for Green Education in Schools helped to generate enthusiasm for the natural world, which could be clearly seen in the amazing projects they created.

Considering the size of YPTE's staff team, which consists of just one full-time and one part-time member of staff, supported from time to time by outsourced specialist services, the Trust's reach and impact is considerable and continues to grow.

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TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022

Plans for the Future

In the coming year, YPTE intends to expand its range of corporate sponsors and supporters, while also reaching out to local authorities and more of the general public for their support via ypite.org.uk. The charity is continuing to pursue its strategy of attracting a large number of sponsors offering small-scale support.

The roll-out of Better Planet Schools will continue, with Somerset and Essex County Councils, in November 2022, committing to providing funded places for over 200 more primary schools. To ensure that Better Planet Schools is sustainable in the long term, it will be funded by a range of supporters, including both large and small companies, councils and private individuals. The Sureserve Group has recently committed to a three year partnership to provide incentives for schools to complete Better Planet Schools modules.

The charity continues to strive towards its objective of being a leading provider of environmental information for schools and young people. We will continue to provide young people in the UK with the information they need on climate change, along with the broader societal changes that will be needed to ensure that catastrophic climate change does not happen.

Fundraising activities during the year in review

YPTE uses the bulk of its staff time for the delivery of its free environmental education and information services for young people, schools and the general public. The majority of its funds during the year were derived from donations and sponsorships.

Google GrantsPro donated free Google Ads worth £265,046 to the Trust. This is an in-kind donation only and no cash alternative is available. This funding was used to increase the visibility of YPTE's information services on Google searches, and therefore formed a key part of YPTE's charitable activities for the year.

A donation of £75,000 was received from the King Baudouin Foundation on behalf of R&Co4Generations for the creation and operation of the Primary Awards for Green Education in Schools.

Over £20,000 was donated by the via The Big Give's Green Match Fund to provide pre-funded places for schools to take part in Better Planet Schools, including £1,000 from Michael O'Mara Books and £1,500 from Kidclo. Other donations received during the year included £500 from Frome Selwood Rotary Club and £1,000 from Yeovil Rotary Club. A further £400 was received from the Fitton Trust, of which Kate Lumsden is a Trustee. £300 was donated by the British Group Interparliamentary Union.

Financial review

In the year in review, YPTE's income totalled £424,253, (£441,698 in 2020-21). A significant proportion of this income, amounting to some £265,046 (£310,197 2020-21) was derived from in-kind donations made by Google to provide YPTE with free Google Ads. In cash terms, YPTE's income totalled £159,208 (£131,501 in 2020-21). YPTE's total expenditure was £424,159 (£431,020 in 2020-21). A significant proportion of the annual expenditure, £265,046, relates to in-kind Google Ads, a non-cash expense. Thus, in cash terms, YPTE made a small surplus of £94.

Policies on reserves

The Trustees recognise that YPTE is largely dependent on corporate sponsorships and grants from trusts for its continuation. Some of these sponsorships provide highly significant income and if ended, would place the Trust under considerable financial strain. For this reason, the Board aims to achieve free reserves amounting to approximately a year's expenditure to enable the Trust to continue its services to schools and young people whilst endeavouring to recruit a new sponsor or sponsors. As at 31 March 2022, the Trust had total assets of £147,238 and free cash reserves of £109,252. The total assets

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TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022

amount to around 92% of the Trustees' target of accumulating reserves amounting to a year's expenditure (excluding the costs of donated Google AdWords). Given uncertainties over funding, the Trustees believe that this level of unrestricted funds is entirely appropriate.

Details of The Independent Examiner

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charity's independent examiner during the year. Joanne Trowbridge is a member of the Association of Accounting Technicians.

Trustees' Responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with the accounting policies set out in notes to the accounts and comply with the Trust's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to :-


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2019 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

This report was approved by the board of trustees on 12th January 2023.

DocuSigned by:

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 Brian Green
 Trustee

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MARCH 2022

I report on the unaudited accounts for the year ended 31st March 2022 set out on pages 10 to 19.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

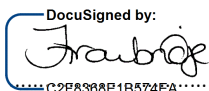
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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]

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.

It should be noted that Bristol Community Accountants provide bookkeeping services to YPTE. I confirm that my duties are segregated, and I am not involved in the day-to-day bookkeeping matters of the charity.

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park,
Daventry Road
Knowle,
Bristol,
BS4 1DQ

DocuSigned by:

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12/1/2023
Date.....

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O**STATEMENT OF FINANCIAL ACTIVITIES (Including Income
and Expenditure Account)****YEAR ENDED 31 MARCH 2022**

		General Funds	Restricted Funds	Total Funds 2022	Total Funds 2021 **
	Note	£	£	£	£
Incoming and Endowments from:					
<i>Incoming resources from generated funds</i>					
Donations and legacies	3	272,093	97,937	370,030	341,139
Charitable activities	4	54,197	-	54,197	100,500
Investments	5	26	-	26	59
Total		326,316	97,937	424,253	441,698
Expenditure On:					
Raising funds	6	3,021	-	3,021	3,021
Charitable activities	7	335,555	85,583	421,138	427,999
Total		338,576	85,583	424,159	431,020
Net movement in funds		(12,260)	12,354	94	10,678
Total funds brought forward		125,148	21,996	147,144	136,466
Total Funds Carried Forward	14	112,888	34,350	147,238	147,144

All of the activities of the charity are classed as continuing

The notes on pages 12 to 19 form part of these financial statements


As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

** See note 16 for full comparative for 2021

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O**BALANCE SHEET****YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,286	-
Current assets			
Debtors	12	7,831	4,216
Cash at bank and in hand		140,885	145,572
<i>Total current assets</i>		148,716	149,788
Liabilities			
Creditors: Amounts falling due within one year	13	(2,764)	(2,644)
<i>Net current assets or liabilities</i>		145,952	147,144
Total net assets or liabilities		147,238	147,144
The Funds of the Charity	14		
Restricted funds		34,350	21,996
Unrestricted funds		112,888	125,148
		147,238	147,144

These financial statements were approved by the trustees on the 12th January 2023 and are signed on their behalf by:

DocuSigned by:

 518CC26430C64AC...
 Brian Green

The notes on pages 12 to 19 form part of these financial statements

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 Basis of Preparation

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

The financial statements 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), and the Charities Act 2011

- b) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) 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-condition have been met.
- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and has been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.
- e) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- f) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- g) 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.

h) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment	20	% straight
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- i) Trade and other creditors: Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- j) Financial Instruments: The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
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YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

l) Pensions costs: The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

k) The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations	7,047	95,851	102,898	30,942
Gift aid	-	2,086	2,086	-
Google donated services (see note)	265,046	-	265,046	310,197
	<u>272,093</u>	<u>97,937</u>	<u>370,030</u>	<u>341,139</u>

Donations and Legacies prior year

Donations	8,946	21,996	30,942	
Google donated services	310,197	-	310,197	
	<u>319,143</u>	<u>21,996</u>	<u>341,139</u>	

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Better energy school awards	-	-	-	80,000
Fees for 2imprezs	14,197	-	14,197	-
Other fees	15,000	-	15,000	20,500
Lesson plan sponsorship fees	25,000	-	25,000	-
	<u>54,197</u>	<u>-</u>	<u>54,197</u>	<u>100,500</u>

Charitable Activities prior year - all unrestricted

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022**

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank interest receivable	26	-	26	59
	<u>26</u>	<u>-</u>	<u>26</u>	<u>59</u>

*Investments prior year - all unrestricted***Donated services basis of valuation**

The value of the services donated from google is based on a Google AdWords cost per click rate of 144p on 184,148 clicks.

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****Expenditure on:****6 Raising Funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Salaries & pensions	3,021	-	3,021	3,021
	<u>3,021</u>	<u>-</u>	<u>3,021</u>	<u>3,021</u>

*Raising funds prior year - all unrestricted***7 Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Advertising - Google AdWords	265,046	-	265,046	310,197
Salaries, pensions & benefits	26,549	48,833	75,382	77,796
BESA event costs	19,381	-	19,381	19,250
Website costs	4,205	33,400	37,605	9,324
Insurance	1,751	-	1,751	1,707
Accountancy fees	1,310	-	1,310	1,330
Travelling	-	-	-	(66)
Irrecoverable VAT	7,401	-	7,401	1,028
Film/production costs	3,000	1,600	4,600	3,000
Depreciation	321	-	321	-
Rent	972	-	972	972
Subscriptions	575	-	575	1,032
Stationery, postage & carriage	44	-	44	293
Telephone	160	-	160	161
Consultancy	3,167	1,750	4,917	-
Sundries	80	-	80	2
Office/general administrative	30	-	30	50
Advertising	753	-	753	800
Minor equipment	669	-	669	1,008
Bank charges	128	-	128	98
DBS checks	13	-	13	17
	<u>335,555</u>	<u>85,583</u>	<u>421,138</u>	<u>427,999</u>

Charitable Activities prior year - all unrestricted

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****8 Net incoming resources for the year**

This is stated after charging:

	2022	2021
	£	£
Independent Examiner's fee	840	769
Accountancy services	470	561
Depreciation	321	-
	<u>321</u>	<u>-</u>

9 Staff costs and numbers

The aggregate payroll costs were:

	2022	2021
	£	£
Wages and salaries	68,120	68,445
Social security costs	3,310	3,188
Employer's pension contributions	5,889	5,898
Other employee benefits	2,722	3,286
Total salaries, wages and related costs	<u>80,041</u>	<u>80,817</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

	2022	2021
The average number of total staff employed in the year was:-	<u>2</u>	<u>2</u>

Total employee benefits paid to key management personnel during the year (inc pension costs) were £63,152 (2021: £63,715)

Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) No trustees received reimbursement for board expenses incurred throughout the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Related Party Transactions

During the year, £1,291 was paid towards Healthcare Insurance for the Trust Director's wife. (2021: £1291)

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****11 Tangible fixed assets**

	Office Equipment	Total
	£	£
Cost		
At the beginning of the year	-	-
Additions	1,607	1,607
At the end of the year	<u>1,607</u>	<u>1,607</u>
Depreciation		
At the beginning of the year	-	-
Charge for the year	321	321
At the end of the year	<u>321</u>	<u>321</u>
Net book value		
At the beginning of the year	-	-
At the end of the year	<u>1,286</u>	<u>1,286</u>

12 Debtors

	2022 £	2021 £
VAT	5,608	4,216
Prepayments	2,223	-
	<u>7,831</u>	<u>4,216</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred Income	840	769
Taxation and Social Security Costs	1,924	1,875
	<u>2,764</u>	<u>2,644</u>

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****14 Analysis of Charitable Funds**

	At 01-Apr 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2022 £
Unrestricted funds					
General fund	104,048	61,270	(54,780)	-	110,538
Designated funds					
- Better Energy School Awards	21,100	-	(18,750)	-	2,350
Total unrestricted funds	<u>125,148</u>	<u>61,270</u>	<u>(73,530)</u>	<u>-</u>	<u>112,888</u>
Restricted funds					
UPS - Better Planet Schools	21,996	22,937	(44,933)	-	-
PAGES	-	75,000	(40,650)	-	34,350
Total restricted funds	<u>21,996</u>	<u>97,937</u>	<u>(85,583)</u>	<u>-</u>	<u>34,350</u>
Total funds	<u>147,144</u>	<u>159,207</u>	<u>(159,113)</u>	<u>-</u>	<u>147,238</u>

Purpose of Funds:Designated Funds:

Better Energy School Awards - reserved for Better Energy School Awards prize giving

Restricted Funds:

UPS - Better Planet Schools: Towards the design of an environmental programme website to support the Better Planet Schools Initiative

PAGES: The Primary Awards for Green Education in Schools aim to assist and encourage environmental education for young people aged 5-11 who attend primary schools in England, Scotland and Wales. PAGES link with the National Curriculum for England and Wales and the Scottish Curriculum for Excellence. Any work done by groups of children that has an environmental theme can be entered for the Awards. There are four Award categories, covering practical action e.g. school gardens and nature areas or recycling; creative work, such as environmentally-themed poetry, art, music and drama; research on environmental issues; and examples of green entrepreneurship in schools e.g. selling school-grown plants and vegetables, hiring re-usable birthday party packs etc.

YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****15 Analysis of net assets between funds**

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	1,286	-	-	1,286
Cash at Bank and in Hand	104,185	2,350	34,350	140,885
Other Net Current Assets/(Liabilities)	5,067	-	-	5,067
Total	110,538	2,350	34,350	147,238

16 Analysis of prior year funds, as required by paragraph 4.2. of the SORP

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income and Endowments From:			
Donations and legacies	319,143	21,996	341,139
Charitable activities	100,500	-	100,500
Investments	59	-	59
Total	419,702	21,996	441,698
Expenditure On:			
Raising funds	3,021	-	3,021
Charitable activities	427,999	-	427,999
Total	431,020	-	431,020
Net income/(expenditure)	(11,318)	21,996	10,678
Transfers between funds	-	-	-
Net movement in funds	(11,318)	21,996	10,678
Reconciliation of Funds:			
Total funds brought forward	136,466	-	136,466
Total funds carried forward	125,148	21,996	147,144