

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

**Board of Trustees' Report and Financial Statements  
For the Year Ended 31 March 2023**

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

### Trustees:

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

Brian Green (Chair)	Gabriela Lozano (Deputy Chair)
Jon Bennett (appointed 12 January 2023)	Lorna Mein (appointed 7 March 2023)
Ray Dafter (resigned 17 July 2022)	Chris Mizen (appointed 11 October 2022)
Nicholas Gibson (resigned 17 July 2022)	Kate Lumsden
Ros Holness (resigned 17 July 2022)	Ivan Teage (appointed 29 March 2023)
Chris Jones (resigned 13 May 2023)	Lesley Tynan

### Young Trustees:

Charlotte Boggon	Sophie Ryeland
Olaolu Eleso	Roxanna Shah-Evans
Sophie Price	Lela Tamana (resigned February 2023)
Katinka Rowland-Payne	Ellayna Taylor

### Director:

Peter Littlewood

### Presidents:

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

### 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  
Bristol Community Accountants CIC  
The Park Daventry  
Road Knowle  
Bristol, BS4 1DQ

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

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023:

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 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.

This marked a pivotal year for the Board, because four Trustees, including three of those associated with the CIO's creation, had served their maximum terms of nine consecutive years in office and were required to stand down, in accordance with the charity's Constitution and Charity Commission guidance. The Board would like to thank them all for their outstanding leadership, commitment and service to the charity.

Significant efforts were made to recruit new Trustees, with advertisements placed on several online Trustee recruitment sites. A number of potential candidates were interviewed by the Chair, Deputy Chair and Director.

Those shortlisted were given the opportunity to attend a meeting of the Board of Trustees as a guest. Following the meeting, with the Board's agreement, candidates judged successful were offered the opportunity to become a Trustee.

The Trustees selected were chosen for their professional abilities and experience and for their strong interest in, and support for the Trust's objectives. As part of the recruitment process they were provided with information concerning the responsibilities of a trustee. Upon appointment they all had an induction session with the Chair to familiarise them with how the ethos of Trust and how it operates.

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.

### **Presidents**

The Trust is fortunate in having a number of high profile 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. The Trust is very grateful to its Presidents for their support and commitment.

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

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### **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 for young people a new class of non-voting member was created in 2014, that of 'Young Trustee'. Aged 16 to 24, they serve for a minimum term of 12 months, that can be extended to anything up to 48 months by mutual agreement, or until their 25th birthday, whichever comes first. 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. The Young Trustee role has undergone considerable development in the last year.

### **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 the regular board meetings. 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 recognise 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 to further the charity's public benefit in relation its purposes during the year**

#### **Our website: [yppte.org.uk](https://yppte.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 significantly increase the site's visibility on the web for key terms like 'climate change'.

#### **Development of new online resources**

During the year, YPTE's range of downloadable lesson plans and presentations has continued to be updated and added to. A suite of lesson plans on the topic of Heatwaves was created by YPTE in association with the Royal Meteorological Society. A total of 38 suites of lesson plans (most of which contain 4 or 5 separate lessons) are available for teachers to download free of charge. The full range of YPTE's lesson plans can be seen here: <https://yppte.org.uk/lesson-plans/browse>. In addition, a range of 20 Home Learning Packs are available for parents to work on with their children at home. YPTE has continued to provide regular environmental news updates throughout the year for its online news page: <https://yppte.org.uk/news>.

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

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### 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. During the year, 43 talks were delivered by the Director to audiences of 2,468 young people in locations as widespread as Barnsley and Falmouth.

### Primary Awards for Green Education in Schools (PAGES)

Thanks to a continuing donation from R&Co4Generations, YPTE has run the Primary Awards for Green Education in Schools (PAGES) for a second year, with PAGES 2023 launching in July 2022. The competition aims to assist and encourage environmental education for young people aged 5-11 and is open to all primary schools in the UK.

### Better Planet Schools

Better Planet Schools (<https://www.betterplanetschools.org.uk>) is an online environmental education platform for primary schools in the UK. It is intended to be an inspirational programme of learning and child-led behaviour change and is based upon "Energy Challenges UK", a behaviour change project that YPTE developed for Southend-on-Sea Council that resulted in annual energy reductions of 10 to 15% in participating schools. 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 Trust 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. Currently available modules include: saving energy; climate change and flooding; reducing plastic and other waste; increasing opportunities for biodiversity and nature in school grounds; air pollution; fast fashion; food and farming; endangered species and transport. YPTE will continue to develop new modules as required.

Further funding was provided by the public via The Big Give's "Green Match Fund", enabling YPTE to offer pre-funded places to a further 100 primary schools. Better Planet Schools launched in September 2021 and as at 31 March 2023, almost 300 schools have signed up.

A new part-time Outreach Assistant was recruited in March 2023 and will join YPTE's staff team to provide a point of contact for teachers in participating schools and to engage directly in the recruitment of new schools.

### Eco Action Awards for Schools

The Trust was sponsored by The Edwin Group to create a new environmental competition for secondary schools in England. The Awards asked schools to report on actions that were being undertaken by their students to improve the environment. YPTE created a web page to advertise the Awards ([yppte.org.uk/content/eco-action-awards-for-schools](https://yppte.org.uk/content/eco-action-awards-for-schools)), as well as sending emails to all secondary schools in England.

## The main achievements and performance of the charity during the year

### Website

During the year, [yppte.org.uk](https://yppte.org.uk) was visited 1,245,643 times and 2,634,139 pages of information were downloaded from the site. Additionally, 113,364 lesson plans were downloaded in the year to 31 March 2023.

### Better Planet Schools

Almost 300 schools have signed up for Better Planet Schools and are at various stages of progress through the programme. This means that Better Planet Schools already has the potential to inspire around thousands of young people to take positive action to benefit the environment. Somerset County Council has made it possible for all of its 134 maintained primary schools to participate in Better Planet Schools. Thanks to the Essex Climate Action Challenge Fund, 60 places are also available for primary schools in Essex.

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

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### **Primary Awards for Green Education in Schools**

39,917 young people took part in almost 300 entries for the Primary Awards for Green Education in Schools 2023, taking the total number of young people involved in entries since the competition launched to over 58,500. The joint UK Champions were Liberty Woodland School from Morden and Ystrad Mynach Primary School from Hengoed, Mid Glamorgan. A video celebrating the achievements of the four Regional Champions of the 2023 Awards can be viewed at <https://youtu.be/Vt8-yqhwB4?si=A-of3ukNRTTWodUK>

### **Young Trustees**

The Trust has invested a considerable amount of effort into developing its Young Trustee board. Young Trustees now have separate online meetings every two months, which enable them to take a more active role and spend more time sharing and discussing ideas for potential future projects that the Trust may undertake. Meetings take place in the evenings – a time chosen by the Young Trustees to fit in with academic studies and work commitments – and are usually attended by the Director and two Trustees, including one who has special responsibility for the Young Trustee programme, having himself been one of the Trust's first Young Trustees in 2014.

### **Eco Action Awards**

Entries were received from Eco Clubs at 32 secondary schools across England. These showed the excellent work that was being done by small groups of students to raise awareness of environmental issues and to take practical action to improve the environment at their schools. The winners of the 2023 competition were the Eco Group from St Christopher's CE High School, Accrington, who organized a very successful pre-loved uniform pop-up store.

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

Over a 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 Primary Awards for Green Education in Schools has inspired young people's enthusiasm for the natural world and led them to undertake excellent environmental work, which could be clearly seen in the wide range of activities and ideas submitted by primary schools across the UK.

Similarly, the Eco Action Awards for Schools has provided a means for secondary school students to demonstrate their passion for the natural world and for helping to make a difference.

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.

### **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](http://ypite.org.uk).

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

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

YPTE has ambitious plans for Better Planet Schools and is aiming to reach at least 1,000 primary schools by the end of 2024. To ensure that Better Planet Schools is sustainable in the long term, the Trust aims for it to be funded by a range of

supporters, including both large and small companies, councils and private individuals. There are opportunities to fund not just places for schools, but also new modules or prizes to be made available to schools that have submitted end-of-module reports.

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

The majority of the Trust's funds raised during the year were derived from donations and sponsorships.

Google GrantsPro donated free Google Ads worth £318,260 to the Trust, which resulted in 156,499 visits to the educational resources on the charity's website. 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 second donation of £75,000 was received from the King Baudouin Foundation on behalf of R&Co4Generations for the operation of the Primary Awards for Green Education in Schools 2023.

Over £9,500 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. £3,000 was received from The Grocer's Charity. £6,000 in sponsorship was provided by The Edwin Group for the Eco Action Awards for Schools, along with an additional £4,000 prize fund. Other donations received during the year included £4,604, which was the result of an 'Everest Running Challenge', undertaken by Archie Parks and Charlie Lickiss at Hambledon Hill in Dorset; £1,000 from Waitrose in Crewkerne; £1,000 from TJX Europe; £750 from Effective Home; £600 from the Aviva Community Fund; £150 from Jamu Wild Water; £90.85 from Abercorn School and £1,000 from L'École de Battersea. A further £400 was received from the Fitton Trust, of which Kate Lumsden is a Trustee.

### Financial review

In the year in review, YPTE's income totalled £476,352 (£424,253 in 2021-22). A significant proportion of this income, amounting to some £318,260 (£265,045 2021-22) was derived from in-kind donations made by Google to provide YPTE with free Google Ads. In cash terms, YPTE's income totalled £158,092 (£160,846 in 2021-22). YPTE's total expenditure was £442,577 including £318,260 google adwords (£426,381 in 2021-22, including £265,045 google adwords).

### Policies on reserves

The Trustees recognise that YPTE is largely dependent on corporate sponsorships and grants from trusts. Some sponsorships and donations, in particular that for the PAGES competition, 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 2023, the Trust had total assets of £181,013 (of which £119,991 was unrestricted) broadly achieving of the Trustees' target of accumulating unrestricted reserves amounting to a year's operating expenditure (excluding the costs of donated Google AdWords).

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

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### Details of The Independent Examiner

Joanne Trowbridge, Bristol Community accountants CIC was appointed as the charity's independent examiner during the year.

### 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 for Smaller Entities published on 16 July 2014.

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 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

This report was approved by the board of trustees on 14 November 2023.

DocuSigned by:

*Brian Green*

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Brian Green

Chair



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

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

I report on the unaudited accounts for the year ended 31<sup>st</sup> March 2023 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.

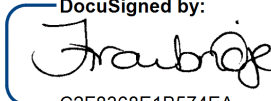
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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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16/11/2023  
Date.....

**YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O****STATEMENT OF FINANCIAL ACTIVITIES (Including Income  
and Expenditure Account)****YEAR ENDED 31 MARCH 2023**

		<b>General Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022 **</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming and Endowments from:</b>					
<i>Incoming resources from generated funds</i>					
Donations and legacies	<b>3</b>	340,855	100,087	440,942	370,030
Charitable activities	<b>4</b>	29,000	5,300	34,300	54,197
Investments	<b>5</b>	1,110	-	1,110	26
<b>Total</b>		<b>370,965</b>	<b>105,387</b>	<b>476,352</b>	<b>424,253</b>
<b>Expenditure On:</b>					
Raising funds	<b>6</b>	3,021	-	3,021	3,021
Charitable activities	<b>7</b>	360,841	78,715	439,556	421,138
<b>Total</b>		<b>363,862</b>	<b>78,715</b>	<b>442,577</b>	<b>424,159</b>
<b>Net movement in funds</b>		<b>7,103</b>	<b>26,672</b>	<b>33,775</b>	<b>94</b>
<b>Total funds brought forward</b>		<b>112,888</b>	<b>34,350</b>	<b>147,238</b>	<b>147,144</b>
<b>Total Funds Carried Forward</b>	<b>14</b>	<b>119,991</b>	<b>61,022</b>	<b>181,013</b>	<b>147,238</b>

All of the activities of the charity are classed as continuing

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

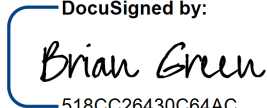
As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

\*\* See note 16 for full comparative for 2022

**YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O****BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	965	1,286
<b>Current assets</b>			
Debtors	12	2,186	7,831
Cash at bank and in hand		181,524	140,885
<i>Total current assets</i>		183,710	148,716
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	13	(3,662)	(2,764)
<i>Net current assets or liabilities</i>		180,048	145,952
<b>Total net assets or liabilities</b>		181,013	147,238
<b>The Funds of the Charity</b>	14		
Restricted funds		61,022	34,350
Unrestricted funds		119,991	112,888
		181,013	147,238

These financial statements were approved by the trustees on the 14th November 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 2023

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#### 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 line |
|------------------|-----|---------------|
- 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 2023

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 2023 £	Total Funds 2022 £
Donations & Grants	22,576	99,406	121,982	102,898
Gift aid	19	681	700	2,086
Google donated services (see note)	318,260	-	318,260	265,046
	<u>340,855</u>	<u>100,087</u>	<u>440,942</u>	<u>370,030</u>

#### Donations and Legacies prior year

Donations	7,047	95,851	102,898
Gift Aid	-	2,086	2,086
Google donated services	265,046	-	265,046
	<u>272,093</u>	<u>97,937</u>	<u>370,030</u>

#### 4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Eco action awards sponsorship	6,000	4,000	10,000	-
Fees for 2imprezs	-	-	-	14,197
Other fees	20,000	1,300	21,300	15,000
Lesson plan sponsorship fees	3,000	-	3,000	25,000
	<u>29,000</u>	<u>5,300</u>	<u>34,300</u>	<u>54,197</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 2023**

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**5 Investments**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Bank interest receivable	1,110	-	1,110	26
	<u>1,110</u>	<u>-</u>	<u>1,110</u>	<u>26</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 203p on 156,499 clicks.

**YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****Expenditure on:****6 Raising Funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Advertising - Inc Google AdWords	322,202	800	323,002	265,046
Salaries, pensions & benefits	20,256	60,000	80,256	75,382
PAGES awards	-	14,850	14,850	-
BESA event costs	-	-	-	19,381
Website costs	4,892	3,065	7,957	37,605
Insurance	2,563	-	2,563	1,751
Accountancy fees	1,543	-	1,543	1,310
Travel & Entertainment	420	-	420	-
Irrecoverable VAT	2,345	-	2,345	7,401
Film/production costs	3,000	-	3,000	4,600
Depreciation	321	-	321	321
Rent & room hire	1,185	-	1,185	972
Subscriptions	662	-	662	575
Stationery, postage & carriage	4	-	4	44
Telephone	160	-	160	160
Consultancy	-	-	-	4,917
Sundries	177	-	177	80
Office/general administrative	16	-	16	30
Advertising	-	-	-	753
Minor equipment	815	-	815	669
Bank and finance charges	142	-	142	128
DBS checks	138	-	138	13
	<u>360,841</u>	<u>78,715</u>	<u>439,556</u>	<u>421,138</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 2023****8 Net incoming resources for the year**

This is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fee	924	840
Accountancy services	619	470
Depreciation	321	321
	<u>          </u>	<u>          </u>

**9 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	71,242	68,120
Social security costs	3,092	3,310
Employer's pension contributions	6,286	5,889
Other employee benefits	2,657	2,722
<b>Total salaries, wages and related costs</b>	<u>83,277</u>	<u>80,041</u>

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

	<b>2023</b>	<b>2022</b>
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 £69,987 (2022: £70,051)

**Trustee expenses**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) No trustees received reimbursement for board expenses incurred throughout the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

**Related Party Transactions**

During the year, £1,237 was paid towards Healthcare Insurance for the Trust Director's wife. (2022: £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 2023****11 Tangible fixed assets**

	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At the beginning of the year	1,607	1,607
At the end of the year	<u>1,607</u>	<u>1,607</u>
<b>Depreciation</b>		
At the beginning of the year	321	321
Charge for the year	321	321
At the end of the year	<u>642</u>	<u>642</u>
<b>Net book value</b>		
At the beginning of the year	1,286	1,286
At the end of the year	<u>965</u>	<u>965</u>

**12 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
VAT	-	5,608
Prepayments	2,186	2,223
	<u>2,186</u>	<u>7,831</u>

**13 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Accruals and deferred Income	924	840
Taxation and Social Security Costs	2,738	1,924
	<u>3,662</u>	<u>2,764</u>

**YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****14 Analysis of Charitable Funds**

	At 01-Apr 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2023 £
<b>Unrestricted funds</b>					
General fund	110,538	370,965	(363,862)	2,350	119,991
Designated funds					
- Better Energy School Awards	2,350	-	-	(2,350)	-
Total unrestricted funds	<u>112,888</u>	<u>370,965</u>	<u>(363,862)</u>	<u>-</u>	<u>119,991</u>
<b>Restricted funds</b>					
Better Planet Schools	-	26,387	(3,864)	-	22,523
Eco Action Awards Prizes	-	4,000	-	-	4,000
PAGES	34,350	75,000	(74,851)	-	34,499
Total restricted funds	<u>34,350</u>	<u>105,387</u>	<u>(78,715)</u>	<u>-</u>	<u>61,022</u>
<b>Total funds</b>	<u>147,238</u>	<u>476,352</u>	<u>(442,577)</u>	<u>-</u>	<u>181,013</u>

**Purpose of Funds:**Designated Funds:

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

Restricted Funds:

**Better Planet Schools:** Towards the funding of pre-funded places to enable primary schools in the UK to participate in Better Planet Schools, YPTE's online environmental education programme, free of charge.

**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. They are supported by R&Co4Generations, via a donation received from the King Baudouin Foundation. The prize fund for each year of the Awards is worth £15,000. A total of 48 prizes, worth between £100 and £2,000 are distributed to winning schools.

**Eco Action Awards Prizes:** Sponsored by The Edwin Group, the Eco Action Awards were open to all secondary schools in England. A prize fund of £4,000 was shared between three winning schools.

**YOUNG PEOPLE'S TRUST FOR THE ENVIRONMENT C.I.O****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****15 Analysis of net assets between funds**

	<b>General Fund £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Tangible Fixed Assets	965	-	965
Cash at Bank and in Hand	120,502	61,022	181,524
Other Net Current Assets/(Liabilities)	(1,476)	-	(1,476)
<b>Total</b>	<b>119,991</b>	<b>61,022</b>	<b>181,013</b>

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

	<b>Prior Year Unrestricted Funds 2022 £</b>	<b>Prior Year Restricted Funds 2022 £</b>	<b>Prior Year Total Funds 2022 £</b>
<b>Income and Endowments From:</b>			
Donations and legacies	272,093	97,937	370,030
Charitable activities	54,197	-	54,197
Investments	26	-	26
<b>Total</b>	<b>326,316</b>	<b>97,937</b>	<b>424,253</b>
<b>Expenditure On:</b>			
Raising funds	3,021	-	3,021
Charitable activities	335,555	85,583	421,138
<b>Total</b>	<b>338,576</b>	<b>85,583</b>	<b>424,159</b>
<b>Net income/(expenditure)</b>	<b>(12,260)</b>	<b>12,354</b>	<b>94</b>
Transfers between funds	-	-	-
<b>Other Recognised Gains/Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net movement in funds	(12,260)	12,354	94
<b>Reconciliation of Funds:</b>			
Total funds brought forward	125,148	21,996	147,144
<b>Total funds carried forward</b>	<b>112,888</b>	<b>34,350</b>	<b>147,238</b>