

Better Planet Education
(Formerly known as Young People's Trust For The
Environment C.I.O)

Board of Trustees' Report and Financial Statements
For the Year Ended 31 March 2024

Registered Charity Number: 1153740

Better Planet Education
(Formerly known as Young People’s Trust For The Environment C.I.O)

Registered Name: Better Planet Education

Registered Charity Number: 1153740

Registered Address: Better Planet Education
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)	Lorna Mein
Jon Bennett	Chris Mizen
Gabriela Lozano (Deputy Chair)	Ivan Teage
Kate Lumsden	Lesley Tynan (resigned 20 Feb 2024)
Amy Jiang (appointed 1 July 2024)	

Young Trustees:

Holly Biddulph (appointed 8 September 2024)	Philip Morris (appointed 20 September 2023)
Charlotte Boggon (Deputy Chair)	Chloe Oakley-Mudge (04/10/23 to 02/10/2024)
Claire Ducharme (appointed 16 January 2024)	Sophie Price
Olaolu Eleso	Katinka Rowland-Payne (until 10 April 2024)
Charlie Harvey (appointed 20 September 2023)	Sophie Ryeland
Ellena Jenks (appointed 2 August 2023)	Roxanna Shah-Evans
Amy Jiang (2/11/23 to 30/06/24)	Ellayna Taylor (resigned 8 April 2024)
Daisy Mason (appointed 3 October 2024)	

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:	Solicitors:
CAF Bank	The Stokes Partnership
25 Kings Hill Avenue	Kingfisher House
Kings Hill	Market Square
West Malling	Crewkerne
Kent, ME19 4JQ	Somerset, TA18 7LH

Independent Examiners:
Jacob Trowbridge
Bristol Community Accountants CIC
The Park Daventry Road Knowle
Bristol, BS4 1DQ

Better Planet Education

(Formerly known as Young People's Trust For The Environment C.I.O)

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 passed a resolution to change the Charity's name to Better Planet Education and this was submitted to the Charity Commission on 5th August 2024. The Trustees believe that young people are the future of conservation and that suitable education from an early age is fundamentally important.

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). In August 2024, the charity changed its name to Better Planet Education and a new website was launched at <https://www.betterplaneteducation.org.uk>

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.

Trustees are 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, prospective Trustees are invited to meet the Board providing an opportunity to gain some understanding of how the charity operates. Following this meeting, the Board decides whether to offer the candidate a Trusteeship. Prospective new Trustees are provided with information concerning the responsibilities of a trustee. Upon appointment they all complete an induction session with the Chair to familiarise them with how the ethos of Trust and how it operates as well as how their duties as a trustee fit with its work. All Trustees are required to complete a DBS check prior to their appointment.

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.

Approach to Risk

The Trustees reviewed the risk register during the course of the year, examining the governance, operational, financial, external and compliance risks to which the charity may be exposed. Policies and procedures are in place to meet those that have been identified. The Trustees continue to be vigilant and keep processes under review. The major risks have been identified as:

- Uncertainty of income has been identified as the charity's major financial risk, which it is seeking to mitigate through fundraising from an increasingly diverse range of sources.
- Loss of key staff, especially given the charity's small size. This is addressed through key person insurance, making sure that salaries and attendant benefits are competitive, and through a crisis management plan.

At the time of preparing this report, a further risk review is under way.

Better Planet Education

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 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 by mutual agreement until their 25th birthday. The Young Trustees' purpose is to advise the Board on the Trust's future direction and strategy from a young person's perspective, and on the best methods for communicating with young people, but also to propose ideas for new projects. The Young Trustee function has continued to be developed in 2023-24.

Management

The Director oversees the day-to-day management of the Trust and is personally responsible for delivering many of its services, assisted by trustees where they can bring their professional skills to bear. He was assisted by a part-time Education Officer (who was made redundant by mutual agreement in October 2023) and a new part-time Better Planet Education Officer. The Director has monthly reviews with the Chair and reports to the Board of Trustees at the regular board meetings. Channels of communication between the Director and Trustees are always kept open, so that issues and opportunities can be flagged and reacted to swiftly. 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 to further the charity's public benefit in relation its purposes during the year

Our website: 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 is fortunate to receive a large number of donated Google AdWords to significantly increase the site's visibility on the web for key terms like 'climate change', 'rainforests' and 'electric cars'.

Development of new online resources

During the year, YPTE's range of downloadable lesson plans and presentations has continued to be updated. A suite of lesson plans on the topic of Heatwaves was created by YPTE in association with the Royal Meteorological Society in the

Better Planet Education

summer of 2023. 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. In addition, a range of 20 Home Learning Packs are available for parents to work on with their children. YPTE has continued to provide regular environmental news updates throughout the year for its online news page.

Free talks and presentations in schools

YPTE provides free online talks on environmental issues to schools and other relevant bodies located anywhere in the UK, via videoconferencing software.

Primary Awards for Green Education in Schools (PAGES)

Under a three-year programme of support from R&Co4Generations, YPTE continued to run the Primary Awards for Green Education in Schools (PAGES) for a second consecutive year. PAGES 2024, the final year of this programme, launched in September 2023, inviting primary schools across the UK to participate. This competition aims to inspire and support environmental education for children aged 5–11.

Better Planet Schools

The Better Planet Schools platform (www.betterplanetschools.org.uk) offers a dynamic environmental education program for UK primary schools. Building on the success of “Energy Challenges UK,” a behaviour change project previously developed by YPTE, the program encourages learning and child-led actions to reduce environmental impact. For instance, the Southend-on-Sea pilot project achieved annual energy reductions of 10–15% in participating schools, demonstrating the potential for significant national impact in reducing climate change effects and delivering cost savings.

By 2030, YPTE seeks to engage every UK primary school in the program, allowing annual participation through the selection of three modules each academic year. Each module spans a school term and covers topics such as energy conservation, climate change, waste reduction, biodiversity, air pollution, fast fashion, and sustainable food systems.

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 (ypite.org.uk/content/eco-action-awards-for-schools), as well as sending emails to all secondary schools in England. The Eco Action Awards concluded in the summer term of 2023.

The main achievements and performance of the charity during the year

Website

During the year, ypite.org.uk was visited around 800,000 times in the year to 31 March 2024. Most people accessed it from the United Kingdom, but there was also significant usage from countries like the USA, India, Canada and Australia.

Better Planet Schools

A new Better Planet Schools Officer was recruited in April 2023 to actively engage with more schools and to facilitate further school recruitment. Some 476 schools had signed up for Better Planet Schools by 31 March 2024 – an increase of 70% from the year before – and were at various stages of progress through the programme. This means that Better Planet Schools has engaged thousands of young people to take positive action to benefit the environment. Funding from the public through The Big Give’s “Green Match Fund,” enabled pre-funded places for 100 more schools.

Primary Awards for Green Education in Schools

39,719 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 in the two years 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>

Better Planet Education

Young Trustees

Young Trustees have regular 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 a Trustee, who has special responsibility for the Young Trustee programme. This special Trustee role is now being fulfilled by a former Young Trustee.

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.

Free talks in schools

During the year, the Director delivered 55 talks to audiences totalling 4,780 people.

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

Over the past year, YPTE's information and education services have reached over 900,000 young people, teachers, and members of the public. Many more have gained valuable insights into environmental issues through lessons inspired by YPTE's carefully designed lesson plans.

The **Better Planet Schools** program has introduced a fresh approach to environmental education, fostering child-led behavioural changes that benefit not only schools but also extend to students' families, creating a ripple effect of positive environmental impact.

The **Primary Awards for Green Education in Schools** has sparked a passion for the natural world among young people, inspiring them to undertake outstanding environmental initiatives. This enthusiasm is evident in the diverse range of activities and ideas submitted by primary schools across the UK.

Similarly, the **Eco Action Awards for Schools** has empowered secondary school students to channel their passion for the environment into meaningful actions, allowing them to showcase their commitment to creating a better planet.

During the 2023-24 academic year, the charity facilitated an estimated one million 'eco hours.' This figure represents the time spent learning through YPTE's website, teaching with its lesson plans, and participating in its environmental education and action programs. By making its resources more accessible and engaging, YPTE continues to inspire young people to take meaningful steps toward environmental stewardship.

Despite operating with a small staff team, supplemented occasionally by specialist services, YPTE has achieved remarkable reach and impact, which continues to grow year after year.

Plans for the Future

Significant changes are planned for 2024-25, including a rebrand to become Better Planet Education. The new name was decided as a result of a consultation with users of the charity's services, its Presidents, Trustees, Young Trustees and staff. It is felt that it better represents the charity, whilst having a close association with the Better Planet Schools brand.

Along with the change of name, a new website was launched in September 2024 and can be found at <https://www.betterplaneteducation.org.uk>. The new website offers an intuitive, user-friendly interface that streamlines access to premium resources on nature and environmental issues. From novices to eco-champions, Better Planet Education caters to all levels of environmental understanding, providing attractive and engaging content for teachers, parents, and young people alike.

Better Planet Education

It features a comprehensive array of environmental topics, including climate change, plastic pollution, deforestation, and biodiversity conservation. It offers free downloadable lesson plans, assembly presentations, home learning packs, and over 200 fact sheets on various species and environmental subjects. A highlight is the "Young People's Voices" section, showcasing youth-created content and encouraging active participation in environmental discourse.

Despite considerable efforts it has not so far been possible to recruit a new sponsor for PAGES. This was hitherto a substantial source of revenue and an intensive programme of fundraising is addressing the shortfall, which has already met with considerable success. Support is being sought from a wider range of charitable trusts, and online techniques are being developed to further diversify the charity's sources of income. Significant revenue is also anticipated in the second quarter of the 2025/26 financial year from donations connected to two Environment Agency enforcement undertakings.

Fundraising activities during the year in review

The majority of the Trust's funds during the year were derived from donations and sponsorships. Google GrantsPro donated free Google Ads worth £310,059 to the Trust, which resulted in 135,529 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 third and final 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 2024. The Trustees would like to express their sincere thanks to R&Co4Generations for their generous support for the Awards and for the charity.

Other notable donations included £14,977 from the Green Match Fund to assist the charity in providing free places for schools wishing to participate in Better Planet Schools. The Sureserve Group contributed £10,000 towards Better Planet Schools, with a further £600 coming from the Aviva Community Fund and £200 from Titan Elevators. A core funding grant of £25,000 was received from the Postcode Local Trust. A donation of £1,000 was received from L'Ecole de Battersea, along with £590 from DMK Potential, £566 from Speenhamland School, £235 from Sydney Russell School, all to assist with the charity's operations. Other donations included £891 from Spots and Stripes, £771 from Argus media, £3145 from Aspey Energy, £400 from the Fitton Trust, £300 from Edwin Matthews, £130 from Skinflint Design and £100 from Pembury U3A.

Financial review

In the year in review, YPTE's income totalled £476,221 (£476,352 in 2022-23). A significant proportion of this income, amounting to some £310,059 (£318,260 2022-23) was derived from in-kind donations made by Google to provide YPTE with free Google Ads. In cash terms, YPTE's income totalled £166,162 (£158,092 in 2022-23). YPTE's total expenditure was £460,636 (£442,577 in 2022-23).

Policies on reserves

Having long recognised that the charity has been dependent on a major corporate sponsorship and substantial grants from a relatively small number of charitable trusts, the Board's policy is to hold reserves amounting to 12 months of operating costs, excluding those attributable to the AdWords donated by Google. This was designed to provide a suitable contingency in the event of a downturn in income. As at 31 March 2024, the Trust had total assets of £196,598, of which £33,001 was restricted, thus slightly exceeding the reserves policy target.

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Details of The Independent Examiner

Bristol Community Accountants C.I.C 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 :-

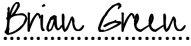
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 15 January 2025.

Signed by:  Date 17/01/2025
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Brian Green
Chair

Better Planet Education

I report on the unaudited accounts for the year ended 31st March 2024 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.

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

DocuSigned by:

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17/01/2025
Date.....

Better Planet Education

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2024

		General Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
					**
	Note	£	£	£	£
Incoming and Endowments from:					
<i>Incoming resources from generated funds</i>					
Donations and legacies	3	362,532	99,977	462,509	440,942
Charitable activities	4	10,000	-	10,000	34,300
Investments	5	3,712	-	3,712	1,110
Total		376,244	99,977	476,221	476,352
Expenditure On:					
Raising funds	6	-	3,772	3,772	3,021
Charitable activities	7	332,638	124,226	456,864	439,556
Total		332,638	127,998	460,636	442,577
Net movement in funds		43,606	(28,021)	15,585	33,775
Total funds brought forward		119,991	61,022	181,013	147,238
Total Funds Carried Forward	14	163,597	33,001	196,598	181,013

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 2023


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BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	644	965
Current assets			
Debtors	12	7,055	2,186
Cash at bank and in hand		190,819	181,524
Total current assets		197,874	183,710
Liabilities			
Creditors: Amounts falling due within one year	13	(1,920)	(3,662)
Net current assets or liabilities		195,954	180,048
Total net assets or liabilities		196,598	181,013
The Funds of the Charity	14		
Restricted funds		33,001	61,022
Unrestricted funds		163,597	119,991
		196,598	181,013

These financial statements were approved by the trustees on the 15/01/2025 and are signed on their behalf by:

Signed by:
 17/01/2025
196FEA68A27042F...
Brian Green

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

Better Planet Education

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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
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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.

Better Planet Education

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

- 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 2024 £	Total Funds 2023 £
Donations & Grants	50,996	98,294	149,290	121,982
Gift aid	1,477	1,683	3,160	700
Google donated services (see note)	310,059	-	310,059	318,260
	362,532	99,977	462,509	440,942

Donations and Legacies prior year

Donations	22,576	99,406	121,982
Gift Aid	19	681	700
Google donated services	318,260	-	318,260
	340,855	100,087	440,942

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Eco action awards sponsorship	10,000	-	10,000	10,000
Other fees	-	-	-	21,300
Lesson plan sponsorship fees	-	-	-	3,000
	10,000	-	10,000	34,300

Charitable Activities prior year - all unrestricted

Better Planet Education

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	3,712	-	3,712	1,110
	<u>3,712</u>	<u>-</u>	<u>3,712</u>	<u>1,110</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.

Better Planet Education

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Expenditure on:

6 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Salaries & pensions	-	3,772	3,772	3,021
	-	3,772	3,772	3,021

Raising funds prior year - all unrestricted

7 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Advertising - Inc Google AdWords	310,059	-	310,059	323,002
Salaries, pensions & benefits	615	90,177	90,792	80,256
Awards and Prizes	-	4,112	4,112	-
PAGES awards	-	18,500	18,500	14,850
Website costs	5,570	3,865	9,435	7,957
Insurance	2,252	-	2,252	2,563
Accountancy fees	1,897	-	1,897	1,543
Travel & Entertainment	524	-	524	420
Irrecoverable VAT	3,038	-	3,038	2,345
Film/Production Costs	-	-	-	3,000
Staff Training	354	-	354	-
Depreciation	321	-	321	321
Rent & room hire	948	696	1,644	1,185
Subscriptions	824	-	824	662
Stationery, postage & carriage	9	438	447	4
Telephone	160	-	160	160
Consultancy	581	5,000	5,581	-
Sundries	86	-	86	177
Office/general administrative	-	-	-	16
Advertising	5,298	403	5,701	-
Minor equipment	-	1,035	1,035	815
Bank and finance charges	78	-	78	142
DBS checks	24	-	24	138
	332,638	124,226	456,864	439,556

Charitable Activities prior year - all unrestricted

Better Planet Education

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

8 Net incoming resources for the year

This is stated after charging:

	2024	2023
	£	£
Independent Examiner's fee	950	924
Accountancy services	947	619
Depreciation	321	321

9 Staff costs and numbers

The aggregate payroll costs were:

	2024	2023
	£	£
Wages and salaries	82,144	71,242
Social security costs	3,126	3,092
Employer's pension contributions	6,454	6,286
Other employee benefits	2,840	2,657
Total salaries, wages and related costs	94,564	83,277

Number of employees who received emoluments (excluding pension costs) in excess of £60,000 per annum.
1 employee: Band £60,000 - £70,000

	2024	2023
The average number of total staff employed in the year was:-	2.5	2.0

Total employee benefits paid to key management personnel during the year (inc pension costs) were £76,276
(2023: £69,987)

Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) No trustees received reimbursement for board expenses incurred throughout the year (2023: £nil).
No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Related Party Transactions

During the year, £1,310 was paid towards Healthcare Insurance for the Trust Director's wife. (2023: £1,237)

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.

Better Planet Education

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Office Equipment	Total
	£	£
Cost		
At the beginning of the year	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	642	642
Charge for the year	321	321
At the end of the year	<u>963</u>	<u>963</u>
Net book value		
At the beginning of the year	965	965
At the end of the year	<u>644</u>	<u>644</u>

12 Debtors

	2024	2023
	£	£
VAT	2,879	-
Other debtors	1,560	-
Prepayments	2,616	2,186
	<u>7,055</u>	<u>2,186</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred Income	950	924
Taxation and Social Security Costs	970	2,738
	<u>1,920</u>	<u>3,662</u>

Better Planet Education

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

14 Analysis of Charitable Funds

	At 01-Apr 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2024 £
Unrestricted funds					
General fund	119,991	376,244	(332,638)	-	163,597
Total unrestricted funds	119,991	376,244	(332,638)	-	163,597
Restricted funds					
Better Planet Schools	22,523	24,977	(47,500)	-	-
Eco Action Awards Prizes	4,000	-	(4,000)	-	-
PAGES	34,499	75,000	(76,498)	-	33,001
Total restricted funds	61,022	99,977	(127,998)	-	33,001
Total funds	181,013	476,221	(460,636)	-	196,598

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.

Better Planet Education

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

15 Analysis of net assets between funds

	General Fund £	Restricted Funds £	Total £
Tangible Fixed Assets	644	-	644
Cash at Bank and in Hand	157,818	33,001	190,819
Other Net Current Assets/(Liabilities)	5,135	-	5,135
Total	163,597	33,001	196,598

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

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income and Endowments From:			
Donations and legacies	340,855	100,087	440,942
Charitable activities	29,000	5,300	34,300
Investments	1,110	-	1,110
Total	370,965	105,387	476,352
Expenditure On:			
Raising funds	3,021	-	3,021
Charitable activities	360,841	78,715	439,556
Total	363,862	78,715	442,577
Net income/(expenditure)	7,103	26,672	33,775
Transfers between funds	-	-	-
Other Recognised Gains/Losses	-	-	-
Net movement in funds	7,103	26,672	33,775
Reconciliation of Funds:			
Total funds brought forward	112,888	34,350	147,238
Total funds carried forward	119,991	61,022	181,013