

PLAN B. EARTH

England & Wales · Charity number 1167953

Details

Other names PLAN B

Status Registered

Legal form CIO

Registered 2016-06-30

Register [View on the Charity Commission register](#)

Contact

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London
SE17 3EL

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Activities

Objects: THE OBJECTS OF THE CIO ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(A) TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT INCLUDING, IN PARTICULAR BY: (I) PROMOTING THE IMPLEMENTATION AND APPLICATION OF INTERNATIONALLY RECOGNISED RULES AND PRINCIPLES OF ENVIRONMENTAL LAW (INCLUDING THE 1972 UN CONFERENCE ON THE HUMAN ENVIRONMENT, DECLARATION OF PRINCIPLES; THE 1992 RIO DECLARATION ON ENVIRONMENT AND DEVELOPMENT; AND THE 1998 AARHUS CONVENTION ON ACCESS TO JUSTICE IN ENVIRONMENTAL MATTERS);(II) DEVELOPING AND ADVANCING LEGAL STRATEGIES AND ACTIONS TO PREVENT AVERAGE GLOBAL WARMING EXCEEDING THE TEMPERATURE GOAL AGREED BY GOVERNMENTS (FURTHER TO THE UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE AND RELATED INSTRUMENTS) AND TO PREVENT INCREASING OCEAN ACIDIFICATION; AND(III) PROMOTING AND SUPPORTING THE DEVELOPMENT OF LEGAL, REGULATORY AND POLICY FRAMEWORKS TO SUPPORT THE REALISATION OF INTERNATIONALLY RECOGNISED CLIMATE CHANGE AND OTHER ENVIRONMENTAL GOALS (INCLUDING BY PROVIDING TECHNICAL ASSISTANCE TO DEVELOPING COUNTRIES).(B) TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) IN SO FAR AS THEY ARE THREATENED OR ADVERSELY AFFECTED BY THE IMPACTS OF CLIMATE CHANGE AND OTHER ENVIRONMENTAL DEGRADATION, IN PARTICULAR BY: (I) PREVENTING INFRINGEMENTS OF SUCH RIGHTS;(II) OBTAINING REDRESS FOR VICTIMS WHERE SUCH RIGHTS ARE INFRINGED;(III) PROMOTING RESPECT FOR SUCH RIGHTS AMONG INDIVIDUALS, INVESTORS AND CORPORATIONS; AND(IV) PROVIDING TECHNICAL ADVICE TO GOVERNMENTS AND OTHERS ON RELEVANT MATTERS OF HUMAN RIGHTS.(C) TO PROVIDE RELIEF TO THOSE AFFECTED BY CLIMATE CHANGE AND OTHER ENVIRONMENTAL DEGRADATION, IN PARTICULAR BY SUPPORTING THE DEVELOPMENT OF PRINCIPLES AND REGIMES FOR PREVENTING AND COMPENSATING LOSS AND DAMAGE.(D) TO ADVANCE THE EDUCATION OF THE PUBLIC, AND TO RAISE AWARENESS AMONG POLICY-MAKERS, IN RELATION TO CLIMATE CHANGE, OCEAN ACIDIFICATION AND OTHER ENVIRONMENTAL THREATS, IN PARTICULAR BY DEVELOPING AND PUBLISHING RELEVANT TOOLS AND INFORMATION RESOURCES; AND(E) IN FURTHERANCE OF OBJECTS (A) TO (D) ABOVE, BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER TO ENGAGE IN POLITICAL ACTIVITY PROVIDED THAT THE TRUSTEES ARE SATISFIED THAT THE PROPOSED ACTIVITIES WILL FURTHER THE PURPOSES OF THE CHARITY TO AN EXTENT JUSTIFIED BY THE RESOURCES COMMITTED AND THE ACTIVITY IS NOT THE DOMINANT MEANS BY WHICH THE CHARITY CARRIES OUT ITS OBJECTS.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR PURPOSES THAT ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: Plan B. Earth ("Plan B") combines mobilisation with strategic litigation to hold governments and others to account for their responsibilities to prevent climate breakdown. In particular Plan B aims to promote compliance with the Paris Agreement temperature limit, beyond which, according to the best available science, the risks of catastrophe are intolerable.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£129,666	£129,831	-	-
2024-04-05	£112,483	£50,860	-	-
2023-04-05	£19,720	£50,666	-	-
2022-04-05	£64,148	£46,980	-	-
2021-04-05	£52,092	£9,143	-	-

Trustees

Name	Role	Appointed
ANDREW MEDHURST		2019-09-12
Esther Roniyah Satia Stanford-Xosei		2020-09-18
JEROME SPAARGAREN		2016-06-30
Jerry Amokwandoh		2020-09-18
PARIS ORA PALMANO		2018-08-21
SEBASTIEN JAMES KAYE		2018-08-21
Stephanie Adetola Kezia Onamade		2020-09-18
TIM CROSLAND		2016-06-30

PLAN B. EARTH

England & Wales - Charity number 1167953

Accounts

REGISTERED COMPANY NUMBER: CE007702 (England and Wales)
REGISTERED CHARITY NUMBER: 1167953

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2025
for
Plan B. Earth

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Plan B. Earth

Contents of the Financial Statements for the year ended 5 April 2025

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Plan B. Earth

Report of the Trustees for the year ended 5 April 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Summary of the objects of the charity set out in its governing document

(a) to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment including, in particular by:

(i) promoting the implementation and application of internationally recognised rules and principles of environmental law (including the 1972 UN Conference on the Human Environment, Declaration of Principles; the 1992 Rio Declaration on Environment and Development; and the 1998 Aarhus Convention on Access to Justice in Environmental Matters).

(b) to promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) in so far as they are threatened or adversely affected by the impacts of climate change and other environmental degradation.

(c) to provide relief to those affected by climate change and other environmental degradation, in particular by supporting the development of principles and regimes for preventing and compensating loss and damage.

(d) to advance the education of the public, and to raise awareness among policy-makers, in relation to climate change, ocean acidification and other environmental threats, in particular by developing and publishing relevant tools and information resources.

Plan B. Earth

Report of the Trustees for the year ended 5 April 2025

OBJECTIVES AND ACTIVITIES

Significant activities

We confirm that we, the Plan B trustees, have had regard to the Charity Commission's public benefit guidance in exercising our responsibilities.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In the reporting period Plan B has advanced,

Object a) above, in particular by

- working with UN Special Rapporteur for Environmental Defenders under the Aarhus Convention
- supporting the appeal to the Court of Appeal of the Just Stop Oil 16, initially jailed for a combined 42 years.

Object b) above, in particular by

- contributing to the successful case brought to the European Court of Human Rights, concerning the positive obligation on party states to take practical and effective measures to protect the public from climate breakdown.

Object c) above, in particular by

- providing practical support to environmental defenders facing prosecution
- defending the Article 10 rights of those upholding the principle of jury equity

Object d) above, in particular by

- Working with the Good Law Project, Compassion in Politics and others to expose the conflicts of interest of the Government's former 'independent' adviser on protest.
- Organising a letter signed by thousands of cultural leaders in support of jailed environmental defenders
- Contributing to national and international media coverage of the fossil-fuel industry sponsored crackdown on environmental defenders in Britain and beyond.

Additional details of objectives and activities

- 1.policy on grant-making;
- 2.policy programme related investment;
- 3.contribution made by volunteers.

Throughout the reporting period Plan B has discharged its objectives by working in collaboration with other organisations and individuals sharing its objectives.

Plan B. Earth

Report of the Trustees for the year ended 5 April 2025

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

Plan B made major advances during the reporting year, both in exposing the erosion of democratic rights and international law under pressure from fossil fuel companies and their lobbyists, and in taking practical and effective measures to uphold democratic rights and international law.

1. High Court dismisses of charges against Trudi Warner, upholding the principle of jury equity

On 22 April 2024, the High Court dismissed the Government's attempt to prosecute Trudi Warner for contempt of court, after she had peacefully upheld the principle of jury equity on a sign outside a court in March 2023.

The High Court's ruling followed a campaign led by Plan B and Defend Our Juries in support of Trudi Warner and the principle of jury equity.

Plan B also supported the preparation of the legal case for Trudi Warner

2. Taking account of Plan B litigation, the European Court of Human Rights rules that states have a positive obligation to take practical and effective measures to protect their populations from climate breakdown

On 9 April 2024, in the case of Verein Klimaseniorinnen Schweiz And others v. Switzerland, the European Court of Human Rights ruled that states have a positive legal obligation under ECHR Article 8 (the right to private and family life) to take practical and effective measures to protect the public from climate breakdown, both by reducing the consumption of fossil fuels and also by taking adaptation measures.

The Court made specific reference to Plan B's litigation and court rulings which the Law Society Gazette considered to be an 'open invitation' to Strasbourg to reach this conclusion (see "Reflections on the KlimaSeniorinnen climate change case , <https://www.lawgazette.co.uk/commentary-and-opinion/reflections-on-the-klimaseniorinnen-climate-change-case/5119382.article>)

"One of the court's citations was from the UK case of Plan B Earth and four other citizens v Prime Minister. The particular quotation which stood out came from the application to the Court of Appeal for permission to appeal against the High Court's refusal to grant permission to apply for judicial review in that case, when Lord Justice Singh said:

'The fundamental difficulty which the claimants face is that there is no authority from the European Court of Human Rights on which they can rely, citing the Paris Agreement as being relevant to the interpretation of the ECHR, Articles 2 and 8. They do rely on decisions of the highest courts of other parties to the ECHR, in particular the Supreme Court of the Netherlands, but, as the Judge observed in the present case, we do not know what the constitutional context was for such decisions. Section 2 of the HRA requires courts in this country to take into account relevant decisions of the European Court of Human Rights. In general, we follow those decisions.'

This is practically an open invitation from the UK courts to the ECtHR to rule on climate change, so that the UK courts can follow them. There will be other courts in Europe similarly waiting for a decision. Well, now it has come."

Plan B. Earth

Report of the Trustees for the year ended 5 April 2025

3. Thousands of cultural leaders support Plan B's Free Political Prisoners campaign

Following the jailing of the the peaceful climate campaigners, the 'Whole Truth Five', for a combined total of 21 years, Plan B, together with Defend Our Juries, helped to draft and organise a letter signed by thousands of cultural leaders:

"These sentences were handed down just days after the new government's policy of no new licensing for oil and gas infrastructure was announced. In a world of sound, evidence-based governance, none of this needed to happen. With prisons at breaking point and the new government acting urgently to address this, how can these sentences be seen as anything other than insanity? The sentences, ranging from 4 to 5 years, are higher than those given to many who commit serious sexual assault "

The letter was signed by, among others, the former Archbishop of Canterbury, Dr Rowan Williams, the Government's former Chief Scientific Adviser, Sir David King, Chris Packham, Bianca Jagger, Coldplay frontman Chris Martin, Annie Lennox, Juliet Stevenson, Harriet Walter, Frankie Boyle, the late Sir Geoffrey Bindman KC, Ben Okri, Steve Coogan, Jarvis Cocker, Sandi Toksvig, Natasha Lyonne, Peter Gabriel, Caroline Lucas, Danny Boyle, Tracy Emin, Stella Assange and Michael Mansfield KC.

4. The Court of Appeal reduces the sentences of the Whole Truth Five

On 7 March 2025, the Court of Appeal reduced the sentences of the Whole Truth Five on the basis they were 'manifestly excessive' while also warning against using Court of Appeal judgements as benchmarks on the basis that that could lead to 'undesirable sentencing inflation'.

The ruling followed an advocacy campaign led by Plan B together with Defend Our Juries. Plan B also helped to organise funding to ensure appropriate legal representation for the case.

5. Plan B exposes the conflicts of interest of Lord Walney, supposedly the government's 'independent' adviser on protest

Working with the Good Law Project, Compassion in Politics and others, Plan B helped to expose Lord Walney's connections to the oil and arms industries, revealing that he could not properly be considered to be an 'independent' adviser to the government on protest activity concerning those precise industries.

Plan B's work in this area was featured regularly in the national press (see eg "UK government adviser on disruptive protest accused of conflict of interest", Guardian, May 2024, <https://www.theguardian.com/world/article/2024/may/17/government-adviser-on-disruptive-protest-accused-of-conflict-of-interest>):

"Tim Crosland, the director of Plan B, a climate litigation group, said that Walney's recommendations were "not surprising, since they serve the vested corporate interests he represents".

6. Lord Walney removed from office

On 14 February 2025, following exposure of his conflicts of interest, Lord Walney was removed from office (see "BREAKING: Lord Walney SACKED from job at Home Office after political prisoners scandal", the Canary, <https://www.thecanary.co/uk/news/2025/02/14/lord-walney-sacked/>).

Given the modest resources Plan B has been working with, the trustees consider this to be an impressive track record of defending democratic freedoms and international law.

Plan B. Earth

Report of the Trustees for the year ended 5 April 2025

FINANCIAL REVIEW

Investment policy and objectives

Brief statement of the charity's policy on reserves

Plan B retains sufficient reserves to deal with its financial commitments.

Details of any funds materially in deficit

At the end of the financial year, Plan B held **£124,669.92** in its current accounts (of which **£78,496.82** were unreserved), and no funds materially in deficit.

Further financial review details

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

During the reporting period, Plan B's income was **£129,665.97**, consisting principally of:

- **£107,059** from five foundations located in the USA, Europe and Africa
- **£22,196** from small donations and private individuals

Plan B's total spend during the reporting period was **£129,831**, consisting principally of:

- **£24,000** on contracts for services in relation to Plan B activities
- **£58,970** expenses and contracts for services in relation to the 'Defend Our Juries' campaign
- **£40,206** expenses and contracts for services in relation to the 'Lawyers Are Responsible' campaign
- **£5,815** admin costs (e.g. Zoom, email accounts, web-hosting, room hire, fundraising commissions)
- **£840** accountancy costs

Reserves policy

Plan B retains sufficient reserves to deal with potential adverse costs orders in Court, which are the principal potential liability.

Funds in deficit

At the end of the financial year, Plan B held **£124,669.92** in its current accounts (of which **£78,496.82** were unreserved), and no funds materially in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Plan B. Earth

**Report of the Trustees
for the year ended 5 April 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The appointment of Trustees is governed by section 10 of the Constitution:

10. Appointment of charity trustees

(1) Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO."

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007702 (England and Wales)

Registered Charity number

1167953

Registered office

62 Sutherland Square

London

SE17 3EL

Trustees

Mr T J E Crosland Trustee

Mr J Spaargaren Trustee

Ms L S R Pace Trustee

Mr P O Palmano Trustee

Mr S J Kaye Trustee

Mr A Medhurst Trustee

Mr J N Amokwandoh Trustee

Ms E R S Stanford-Xosei Trustee

Miss S A K Onamade Trustee

Ms S May Trustee

Independent Examiner

Alton & Co

Chartered Accountants

239-241 Kennington Lane

London

SE11 5QU

27/01/2026

Approved by order of the board of trustees on and signed on its behalf by:



.....
Mr T J E Crosland - Trustee

**Independent Examiner's Report to the Trustees of
Plan B. Earth**

Independent examiner's report to the trustees of Plan B. Earth ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr A Kemal FCA FCCA

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Date:

Plan B. Earth

**Statement of Financial Activities
for the year ended 5 April 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		60,992	68,673	129,665	112,483
EXPENDITURE ON					
Other		30,054	99,177	129,231	50,861
NET INCOME/(EXPENDITURE)					
Transfers between funds	5	30,938 (32,177)	(30,504) 32,177	434 -	61,622 -
Net movement in funds		(1,239)	1,673	434	61,622
RECONCILIATION OF FUNDS					
Total funds brought forward		43,873	77,523	121,396	59,774
TOTAL FUNDS CARRIED FORWARD		<u>42,634</u>	<u>79,196</u>	<u>121,830</u>	<u>121,396</u>

The notes form part of these financial statements

Plan B. Earth

**Balance Sheet
5 April 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		46,558	78,112	124,670	123,996
CREDITORS					
Amounts falling due within one year	4	(2,840)	-	(2,840)	(2,600)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		<u>43,718</u>	<u>78,112</u>	<u>121,830</u>	<u>121,396</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<hr/>	<hr/>	<hr/>	<hr/>
		43,718	78,112	121,830	121,396
NET ASSETS					
		<hr/>	<hr/>	<hr/>	<hr/>
		<u>43,718</u>	<u>78,112</u>	<u>121,830</u>	<u>121,396</u>
FUNDS					
	5				
Unrestricted funds				42,633	43,873
Restricted funds				79,197	77,523
				<hr/>	<hr/>
TOTAL FUNDS				<u>121,830</u>	<u>121,396</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Plan B. Earth

Balance Sheet - continued
5 April 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27/01/2026..... and were signed on its behalf by:



.....
Mr T J E Crosland - Trustee



.....
Mr A Medhurst - Trustee

Plan B. Earth

Notes to the Financial Statements for the year ended 5 April 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2025**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,926	110,557	112,483
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Other	24,477	26,384	50,861
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(22,551)	84,173	61,622
Transfers between funds	8,426	(8,426)	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	(14,125)	75,747	61,622
RECONCILIATION OF FUNDS			
Total funds brought forward	57,998	1,776	59,774
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	43,873	77,523	121,396
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	2,000	2,000
Accrued expenses	840	600
	<hr/>	<hr/>
	2,840	2,600
	<hr/> <hr/>	<hr/> <hr/>

5. MOVEMENT IN FUNDS

	At 6/4/24 £	Net movement in funds £	Transfers between funds £	At 5/4/25 £
Unrestricted funds				
General fund	43,873	30,937	(32,177)	42,633
Restricted funds				
Litigation fund	77,523	(30,503)	32,177	79,197
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	121,396	434	-	121,830
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2025**

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,992	(30,055)	30,937
Restricted funds			
Litigation fund	68,673	(99,176)	(30,503)
TOTAL FUNDS	<u>129,665</u>	<u>(129,231)</u>	<u>434</u>

Comparatives for movement in funds

	At 6/4/23 £	Net movement in funds £	Transfers between funds £	At 5/4/24 £
Unrestricted funds				
General fund	57,998	(22,551)	8,426	43,873
Restricted funds				
Litigation fund	1,776	84,173	(8,426)	77,523
TOTAL FUNDS	<u>59,774</u>	<u>61,622</u>	<u>-</u>	<u>121,396</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,926	(24,477)	(22,551)
Restricted funds			
Litigation fund	110,557	(26,384)	84,173
TOTAL FUNDS	<u>112,483</u>	<u>(50,861)</u>	<u>61,622</u>

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2025**

5. MOVEMENT IN FUNDS - continued

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

	At 6/4/23 £	Net movement in funds £	Transfers between funds £	At 5/4/25 £
Unrestricted funds				
General fund	57,998	8,386	(23,751)	42,633
Restricted funds				
Litigation fund	1,776	53,670	23,751	79,197
TOTAL FUNDS	<u>59,774</u>	<u>62,056</u>	<u>-</u>	<u>121,830</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,918	(54,532)	8,386
Restricted funds			
Litigation fund	179,230	(125,560)	53,670
TOTAL FUNDS	<u>242,148</u>	<u>(180,092)</u>	<u>62,056</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

Plan B. Earth

**Detailed Statement of Financial Activities
for the year ended 5 April 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	129,665	112,483
Total incoming resources	<u>129,665</u>	<u>112,483</u>
EXPENDITURE		
Support costs		
Management		
Social media support	-	1,000
Accountancy fee	840	600
Computer & software costs	688	865
Professional charges	25,500	24,251
Rethinking Reparations for African Enslavement	-	1,179
Defend Our Juries campaign	57,470	19,318
Commission	2,750	-
Room hire	1,777	-
Lawyers Are Responsible campaign	40,206	3,636
	<u>129,231</u>	<u>50,849</u>
Finance		
Bank charges	-	12
Total resources expended	<u>129,231</u>	<u>50,861</u>
Net income	<u>434</u>	<u>61,622</u>

This page does not form part of the statutory financial statements

PLAN B. EARTH

England & Wales - Charity number 1167953

Accounts

REGISTERED COMPANY NUMBER: CE007702 (England and Wales)
REGISTERED CHARITY NUMBER: 1167953

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2024
for
Plan B. Earth

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Plan B. Earth

Contents of the Financial Statements for the year ended 5 April 2024

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Plan B. Earth

Report of the Trustees for the year ended 5 April 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Summary of the objects of the charity set out in its governing document

"(a) to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment including, in particular :

(i) promote the implementation and application of internationally recognized rules and principles of environmental law

(ii) develop and advancing legal strategies and actions to prevent average global warming exceeding the temperature goal agreed by governments and to prevent increasing ocean acidification, and

(iii) promote and supporting the development of legal, regulatory and policy frameworks to support the realisation of internationally recognised climate change and other environmental goals (including by providing technical assistance to developing countries).

(b) to promote human rights in so far as they are threatened or adversely affected by the impacts of climate change and other environmental degradation.

(c) to provide relief to those affected by climate change and other environmental degradation, in particular by supporting the development of principles and regimes for preventing and compensating loss and damage.

(d) to advance the education of the public, and to raise awareness among policy-makers, in relation to climate change, ocean acidification and other environmental threats, in particular by developing and publishing relevant tools and information resources."

Plan B. Earth

Report of the Trustees for the year ended 5 April 2024

OBJECTIVES AND ACTIVITIES

Significant activities

We confirm that we, the Plan B Trustees, have had regard to the Charity Commission's public benefit guidance in exercising our responsibilities.

In the reporting period Plan B has advanced,

Object a) above, in particular by:

Working the UN Special Rapporteur for Environmental Defenders to highlight and address violations of the Aarhus Convention

Object b) above, in particular by:

Developing and advancing the Defend Our Juries campaign, to expose the measures, advanced by lobbyists for the fossil fuel industry, to undermine the right to jury trial for environmental defenders

Object c) above, in particular by:

Upholding the human rights of those taking proportionate action to protect the environment through the Defend Our Juries campaign

Object d) above, in particular through:

Numerous radio and media appearances

Development and dissemination of educational materials concerning the rights of environmental defenders

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities:

1. policy on grant-making;
2. policy programme related investment;
3. contribution made by volunteers.

Throughout the reporting period Plan B has discharged its objectives by working in collaboration with other organisations and individuals sharing its objectives.

Plan B. Earth

Report of the Trustees for the year ended 5 April 2024

ACHIEVEMENT AND PERFORMANCE

Summary of the main achievements of the charity during the year

The main focus of the year has been working to uphold the rights of environmental defenders in the UK, as safeguarded by Article 3(8) of the Aarhus Convention on Access to Justice in Environmental Matters.

After three environmental defenders were jailed for using the words 'climate change' in court, contrary to the order of the judge that they should not use those words, Plan B helped to establish the Defend Our Juries campaign, to expose and redress the measures advanced by fossil fuel industry lobbyists, to prevent juries reaching not guilty verdicts in protest trials.

The first stage of the campaign culminated in a High Court ruling that confirmed the principle of jury equity, ie that juries have a right to acquit a defendant as a matter of conscience, irrespective of the directions of the judge.

FINANCIAL REVIEW

Investment policy and objectives

During the reporting period, Plan B's income was £112,483, consisting principally of:

£90,307 from a European foundation

£20,000 from Just Stop Oil

£500 from the University of Edinburgh, to support 'Rethinking Reparations for African Enslavement as Cultural, Spiritual and Environmental Repair' workshops

£1,675 from small donations and private individuals

Plan B's total spend during the reporting period was £50,860, consisting principally of:

£22,000 on contracts for services in relation to Plan B activities

£2,000 on contracts for services in relation to Plan B activities paid after year end.

£19,318 expenses and contracts for services in relation to the 'Defend Our Juries' campaign

£3,636 expenses and contracts for services in relation to the 'Lawyers Are Responsible' campaign

£1,179 in relation to 'Rethinking Reparations for African Enslavement as Cultural, Spiritual and Environmental Repair' workshops

£1,000 sponsorship of Rise United youth football club

£865 admin costs (e.g. Zoom, email accounts, web-hosting)

£600 accountancy costs

Reserves policy

Plan B retains sufficient reserves to deal with potential adverse costs orders in Court, which are the principal potential liability.

Funds in deficit

At the end of the financial year, Plan B held £123,996 in its current accounts (of which £47,560 were unreserved), and no funds materially in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Plan B. Earth

**Report of the Trustees
for the year ended 5 April 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The appointment of Trustees is governed by section 10 of the Constitution:

10. Appointment of charity trustees

(1) Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO."

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007702 (England and Wales)

Registered Charity number

1167953

Registered office

62 Sutherland Square
London
SE17 3EL

Trustees

Mr T J E Crosland Trustee
Mr J Spaargaren Trustee
Ms L S R Pace Trustee
Mr P O Palmano Trustee
Mr S J Kaye Trustee
Mr A Medhurst Trustee
Mr J N Amokwandoh Trustee
Ms E R S Stanford-Xosei Trustee
Miss S A K Onamade Trustee
Ms S May Trustee

Independent Examiner

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Approved by order of the board of trustees on 28/01/2025 and signed on its behalf by:

Plan B. Earth

**Report of the Trustees
for the year ended 5 April 2024**



.....
Mr T J E Crosland - Trustee

**Independent Examiner's Report to the Trustees of
Plan B. Earth**

Independent examiner's report to the trustees of Plan B. Earth ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2024.

Responsibilities and basis of report

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

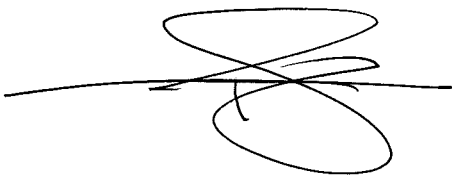
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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

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



Mr A Kemal FCA FCCA

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Date: 22nd January 2025

Plan B. Earth

**Statement of Financial Activities
for the year ended 5 April 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,926	110,557	112,483	19,320
EXPENDITURE ON					
Other		24,477	26,384	50,861	51,417
NET INCOME/(EXPENDITURE)					
Transfers between funds	5	8,426	(8,426)	-	-
Net movement in funds		(14,125)	75,747	61,622	(32,097)
RECONCILIATION OF FUNDS					
Total funds brought forward		57,998	1,776	59,774	91,871
TOTAL FUNDS CARRIED FORWARD		43,873	77,523	121,396	59,774

The notes form part of these financial statements

Plan B. Earth

**Balance Sheet
5 April 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		47,558	76,438	123,996	60,374
CREDITORS					
Amounts falling due within one year	4	(2,600)	-	(2,600)	(600)
NET CURRENT ASSETS		<u>44,958</u>	<u>76,438</u>	<u>121,396</u>	<u>59,774</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		44,958	76,438	121,396	59,774
NET ASSETS		<u>44,958</u>	<u>76,438</u>	<u>121,396</u>	<u>59,774</u>
FUNDS					
Unrestricted funds	5			43,873	57,998
Restricted funds				77,523	1,776
TOTAL FUNDS				<u>121,396</u>	<u>59,774</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Plan B. Earth

Balance Sheet - continued

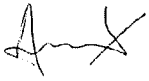
5 April 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28/01/2025..... and were signed on its behalf by:



.....
Mr T J E Crosland - Trustee



.....
Mr A Medhurst - Trustee

Plan B. Earth

Notes to the Financial Statements for the year ended 5 April 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2024**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,729	11,591	19,320
EXPENDITURE ON			
Other	40,392	11,025	51,417
NET INCOME/(EXPENDITURE)	(32,663)	566	(32,097)
RECONCILIATION OF FUNDS			
Total funds brought forward	90,661	1,210	91,871
TOTAL FUNDS CARRIED FORWARD	57,998	1,776	59,774

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	2,000	-
Accrued expenses	600	600
	<u>2,600</u>	<u>600</u>

5. MOVEMENT IN FUNDS

	At 6/4/23 £	Net movement in funds £	Transfers between funds £	At 5/4/24 £
Unrestricted funds				
General fund	57,998	(22,551)	8,426	43,873
Restricted funds				
Litigation fund	1,776	84,173	(8,426)	77,523
TOTAL FUNDS	<u>59,774</u>	<u>61,622</u>	<u>-</u>	<u>121,396</u>

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2024**

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,926	(24,477)	(22,551)
Restricted funds			
Litigation fund	110,557	(26,384)	84,173
TOTAL FUNDS	<u>112,483</u>	<u>(50,861)</u>	<u>61,622</u>

Comparatives for movement in funds

	At 6/4/22 £	Net movement in funds £	At 5/4/23 £
Unrestricted funds			
General fund	90,661	(32,663)	57,998
Restricted funds			
Litigation fund	1,210	566	1,776
TOTAL FUNDS	<u>91,871</u>	<u>(32,097)</u>	<u>59,774</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,729	(40,392)	(32,663)
Restricted funds			
Litigation fund	11,591	(11,025)	566
TOTAL FUNDS	<u>19,320</u>	<u>(51,417)</u>	<u>(32,097)</u>

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2024**

5. MOVEMENT IN FUNDS - continued

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

	At 6/4/22 £	Net movement in funds £	Transfers between funds £	At 5/4/24 £
Unrestricted funds				
General fund	90,661	(55,214)	8,426	43,873
Restricted funds				
Litigation fund	1,210	84,739	(8,426)	77,523
TOTAL FUNDS	<u>91,871</u>	<u>29,525</u>	<u>-</u>	<u>121,396</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,655	(64,869)	(55,214)
Restricted funds			
Litigation fund	122,148	(37,409)	84,739
TOTAL FUNDS	<u>131,803</u>	<u>(102,278)</u>	<u>29,525</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2024.

Plan B. Earth

**Detailed Statement of Financial Activities
for the year ended 5 April 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	112,483	18,833
Gift aid	-	487
	112,483	19,320
Total incoming resources	112,483	19,320
EXPENDITURE		
Support costs		
Management		
Social media support	1,000	1,000
Accountancy fee	600	600
Computer & software costs	865	883
Professional charges	24,251	9,291
Rethinking Reparations for African Enslavement	1,179	11,025
Royal courts of justice	-	8,618
Government legal fees	-	20,000
Defend Our Juries campaign	19,318	-
Lawyers Are Responsible campaign	3,636	-
	50,849	51,417
Finance		
Bank charges	12	-
	50,861	51,417
Total resources expended	50,861	51,417
Net income/(expenditure)	61,622	(32,097)

This page does not form part of the statutory financial statements

PLAN B. EARTH

England & Wales - Charity number 1167953

Accounts

REGISTERED COMPANY NUMBER: CE007702 (England and Wales)
REGISTERED CHARITY NUMBER: 1167953

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2023
for
Plan B. Earth

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Plan B. Earth

**Contents of the Financial Statements
for the year ended 5 April 2023**

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Plan B. Earth

Report of the Trustees for the year ended 5 April 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(a) to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment including, in particular :

(i) promote the implementation and application of internationally recognized rules and principles of environmental law

(ii) develop and advancing legal strategies and actions to prevent average global warming exceeding the temperature goal agreed by governments and to prevent increasing ocean acidification, and

(iii) promote and supporting the development of legal, regulatory and policy frameworks to support the realisation of internationally recognised climate change and other environmental goals (including by providing technical assistance to developing countries).

(b) to promote human rights in so far as they are threatened or adversely affected by the impacts of climate change and other environmental degradation.

(c) to provide relief to those affected by climate change and other environmental degradation, in particular by supporting the development of principles and regimes for preventing and compensating loss and damage.

(d) to advance the education of the public, and to raise awareness among policy-makers, in relation to climate change, ocean acidification and other environmental threats, in particular by developing and publishing relevant tools and information resources."

Plan B. Earth

Report of the Trustees for the year ended 5 April 2023

OBJECTIVES AND ACTIVITIES

Significant activities

We confirm that we, the Plan B Trustees, have had regard to the Charity Commission's public benefit guidance in exercising our responsibilities.

In the reporting period Plan B has advanced,

Object a) above, in particular by:

- Drafting the letter, Lawyers for 1.5°C - Humanity's Lifeline, and securing the signature of more than 250 leading lawyers: "We, the undersigned members of the legal profession, support the contents of this letter in the light of substantial evidence that breaching the 1.5°C temperature goal established by the Paris Agreement on Climate Change risks mass loss of life and threatens the conditions for a stable civilisation, including the rule of law ..."

Object b) above, in particular by:

- Filing application with the European Court of Human Rights against the UK Government for failing to take practical and effective measures to tackle climate breakdown

Object c) above, in particular by:

- Providing practical and legal support to numerous environmental defenders, prosecuted for exposing the government's dishonesty on climate change.

Object d) above, in particular through:

- Development and launch of Lawyers Are Responsible, and the Declaration of Conscience, in which 180 lawyers have publicly stated their refusal to act for new oil and gas projects or to prosecute those taking proportionate action to resist environmental destruction.

- Projection of Lawyers Are Responsible film on to the Royal Courts of Justice

- Numerous radio and media appearances including on LBC and the Jeremy Vine show, to raise public awareness of the causes and consequences of climate breakdown, including the role of the City of London and its lawyers in supporting and advancing the global the carbon economy.

- Supporting 'Rethinking Reparations for African Enslavement as Cultural, Spiritual and Environmental Repair' workshops.

Plan B. Earth

Report of the Trustees for the year ended 5 April 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Summary of the main achievements of the charity during the year

The main focus of the year was to confront a situation in which the British courts are legitimising actions, which according to the best available science, are causing mass loss of life and the destruction of the conditions which make the planet habitable; while simultaneously criminalising members of the public who highlight and resist this destruction.

Over the course of the year, Plan B developed a campaign to address and confront this inversion of moral and legal principle, mobilising hundreds of lawyers.

The campaign began with the Lawyer Letter, signed by more than 250, lawyers and publicised in The Times and elsewhere. Towards the end of the reporting period, Plan B launched Lawyers Are Responsible, and the Lawyers Declaration of Conscience, which made national and international headlines, and resulted in interventions from the Law Society, the Bar Council and others, which has opened the way for lawyers to refuse to act in support of transaction which will cause environmental destruction and mass loss of life.

FINANCIAL REVIEW

Investment policy and objectives

During the reporting period, Plan B's income was £19,719.66, consisting principally of:

£7,241.61 in donations from the public

£11,591 from the University of Edinburgh, to support 'Rethinking Reparations for African Enslavement as Cultural, Spiritual and Environmental Repair' workshops

Plan B's total spend during the reporting period was £50,666.09, consisting principally of:

£20,000 on legal costs paid to Government Legal Department

£11,025 on 'Rethinking Reparations for African Enslavement as Cultural, Spiritual and Environmental Repair' workshops

£8,618 for the Lawyers Are Responsible launch, including production and projection of film projected onto Royal Courts of Justice

£9,024.32 contracts for services

£1,000 sponsorship of Rise United youth football club

£882.82 admin costs (eg zoom, email accounts, web-hosting)

£435.95 costs of filing claim with European Court of Human Rights

£600 accountancy costs

Reserves policy

Plan B retains sufficient reserves to deal with potential adverse costs orders in Court, which are the principal potential liability.

Funds in deficit

At the end of the financial year, Plan B held £60,373.79 in its current accounts (of which £59,682.79 were unreserved), and no funds materially in deficit.

Plan B. Earth

Report of the Trustees for the year ended 5 April 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The appointment of Trustees is governed by section 10 of the Constitution:

10. Appointment of charity trustees

(1) Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO."

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007702 (England and Wales)

Registered Charity number

1167953

Registered office

62 Sutherland Square
London
SE17 3EL

Trustees

Mr T J E Crosland Trustee
Mr J Spaargaren Trustee
Ms L S R Pace Trustee
Dr H B Jeffrey Trustee (resigned 3/1/23)
Mr P O Palmano Trustee
Mr S J Kaye Trustee
Mr A Medhurst Trustee
Mr J N Amokwandoh Trustee
Ms E R S Stanford-Xosei Trustee
Miss S A K Onamade Trustee
Ms S May Trustee (appointed 17/6/22)

Plan B. Earth

**Report of the Trustees
for the year ended 5 April 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

31/01/2024

Approved by order of the board of trustees on and signed on its behalf by:



.....
Mr T J E Crosland - Trustee

**Independent Examiner's Report to the Trustees of
Plan B. Earth**

Independent examiner's report to the trustees of Plan B. Earth ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr A Kemal FCA FCCA

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Date:

Plan B. Earth

**Statement of Financial Activities
for the year ended 5 April 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>7,729</u>	<u>11,591</u>	<u>19,320</u>	<u>64,147</u>
EXPENDITURE ON					
Other		<u>40,392</u>	<u>11,025</u>	<u>51,417</u>	<u>47,100</u>
NET INCOME/(EXPENDITURE)		(32,663)	566	(32,097)	17,047
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>90,661</u>	<u>1,210</u>	<u>91,871</u>	<u>74,824</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>57,998</u></u>	<u><u>1,776</u></u>	<u><u>59,774</u></u>	<u><u>91,871</u></u>

The notes form part of these financial statements

Plan B. Earth

**Balance Sheet
5 April 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank		59,683	691	60,374	92,471
CREDITORS					
Amounts falling due within one year	4	(600)	-	(600)	(600)
NET CURRENT ASSETS		<u>59,083</u>	<u>691</u>	<u>59,774</u>	<u>91,871</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>59,083</u>	<u>691</u>	<u>59,774</u>	<u>91,871</u>
NET ASSETS		<u>59,083</u>	<u>691</u>	<u>59,774</u>	<u>91,871</u>
FUNDS	5				
Unrestricted funds				57,998	90,661
Restricted funds				<u>1,776</u>	<u>1,210</u>
TOTAL FUNDS				<u>59,774</u>	<u>91,871</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Plan B. Earth

Balance Sheet - continued
5 April 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31/01/2024..... and were signed on its behalf by:



.....
Mr T J E Crosland - Trustee



.....
Mr A Medhurst - Trustee

The notes form part of these financial statements

Plan B. Earth

Notes to the Financial Statements for the year ended 5 April 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2023**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,278	6,869	64,147
EXPENDITURE ON			
Other	16,707	30,393	47,100
NET INCOME/(EXPENDITURE)	40,571	(23,524)	17,047
RECONCILIATION OF FUNDS			
Total funds brought forward	50,090	24,734	74,824
TOTAL FUNDS CARRIED FORWARD	90,661	1,210	91,871

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2023**

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	600	600
	<u>600</u>	<u>600</u>

5. MOVEMENT IN FUNDS

	At 6/4/22	Net movement in funds	At 5/4/23
	£	£	£
Unrestricted funds			
General fund	90,661	(32,663)	57,998
Restricted funds			
Litigation fund	1,210	566	1,776
	<u>91,871</u>	<u>(32,097)</u>	<u>59,774</u>
TOTAL FUNDS	<u>91,871</u>	<u>(32,097)</u>	<u>59,774</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	7,729	(40,392)	(32,663)
Restricted funds			
Litigation fund	11,591	(11,025)	566
	<u>19,320</u>	<u>(51,417)</u>	<u>(32,097)</u>
TOTAL FUNDS	<u>19,320</u>	<u>(51,417)</u>	<u>(32,097)</u>

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2023**

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6/4/21 £	Net movement in funds £	At 5/4/22 £
Unrestricted funds			
General fund	50,090	40,571	90,661
Restricted funds			
Litigation fund	24,734	(23,524)	1,210
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,824</u>	<u>17,047</u>	<u>91,871</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,278	(16,707)	40,571
Restricted funds			
Litigation fund	6,869	(30,393)	(23,524)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>64,147</u>	<u>(47,100)</u>	<u>17,047</u>

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

	At 6/4/21 £	Net movement in funds £	At 5/4/23 £
Unrestricted funds			
General fund	50,090	7,908	57,998
Restricted funds			
Litigation fund	24,734	(22,958)	1,776
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,824</u>	<u>(15,050)</u>	<u>59,774</u>

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2023**

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,007	(57,099)	7,908
Restricted funds			
Litigation fund	18,460	(41,418)	(22,958)
TOTAL FUNDS	<u>83,467</u>	<u>(98,517)</u>	<u>(15,050)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

Plan B. Earth

**Detailed Statement of Financial Activities
for the year ended 5 April 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,833	54,232
Gift aid	487	9,915
	<hr/>	<hr/>
	19,320	64,147
	<hr/>	<hr/>
Total incoming resources	19,320	64,147
 EXPENDITURE		
Support costs		
Management		
Social media support	1,000	2,892
Accountancy fee	600	600
Computer & software costs	883	913
Professional charges	9,291	11,342
Advertising	-	960
Support climate activists	-	23,649
Rethinking Reparations for African Enslavement	11,025	6,744
Royal courts of justice	8,618	-
Government legal fees	20,000	-
	<hr/>	<hr/>
	51,417	47,100
	<hr/>	<hr/>
Total resources expended	51,417	47,100
	<hr/>	<hr/>
Net (expenditure)/income	(32,097)	17,047
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

PLAN B. EARTH

England & Wales - Charity number 1167953

Accounts

REGISTERED COMPANY NUMBER: CE007702 (England and Wales)
REGISTERED CHARITY NUMBER: 1167953

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2022
for
Plan B. Earth

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Plan B. Earth

Contents of the Financial Statements for the year ended 5 April 2022

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Plan B. Earth

Report of the Trustees for the year ended 5 April 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(a) to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment including, in particular :

(i) promote the implementation and application of internationally recognized rules and principles of environmental law

(ii) develop and advancing legal strategies and actions to prevent average global warming exceeding the temperature goal agreed by governments and to prevent increasing ocean acidification, and

(iii) promote and supporting the development of legal, regulatory and policy frameworks to support the realisation of internationally recognised climate change and other environmental goals (including by providing technical assistance to developing countries).

(b) to promote human rights in so far as they are threatened or adversely affected by the impacts of climate change and other environmental degradation.

(c) to provide relief to those affected by climate change and other environmental degradation, in particular by supporting the development of principles and regimes for preventing and compensating loss and damage.

(d) to advance the education of the public, and to raise awareness among policy-makers, in relation to climate change, ocean acidification and other environmental threats, in particular by developing and publishing relevant tools and information resources."

Plan B. Earth

Report of the Trustees for the year ended 5 April 2022

OBJECTIVES AND ACTIVITIES

Significant activities

We confirm that we, the Plan B Trustees, have had regard to the Charity Commission's public benefit guidance in exercising our responsibilities.

In the reporting period Plan B has advanced,

Object a) above, in particular by:

1. Advancing legal action against the UK Government over its failure to take practical and effective measures to tackle the climate crisis, in alignment with the Paris Agreement temperature limit of 1.5°C
2. Taking the case to the High Court, the Court of Appeal and the European Court of Human Rights.
3. Exposing the UK Government's true position, which is that the Paris Agreement is, which it has advanced, signed and ratified, is legally irrelevant.

Object b) above, in particular by:

1. Highlighting the extreme threat to human rights from climate and ecological breakdown, through legal action and campaigning
2. Advancing our claim against the UK Government on the basis of the Government's human rights violations, in the UK and around the world, specifically violations of the right to life and the right to family life and the prohibition against discrimination in the enjoyment of those rights (Articles 2, 8 and 14 of the European Convention on Human Rights)
3. Supporting those whose fundamental rights are threatened by the Government's repressive measures to marginalise those actively resisting social, economic and ecological devastation, including through legal defence.

Object c) above, in particular by:

1. Advancing legal action focussed on the failure to implement a legal and administrative framework to provide compensation, reparation and redress for those suffering climate change loss and damage, contrary to the polluter pays principle and the Stockholm and Rio Conventions.
2. Digesting and disseminating other relevant legal materials, including in particular the report of the Philippine Human Rights Commission, to which Plan B contributed an amicus brief.

Object d) above, in particular through:

1. Digesting and publishing relevant scientific and legal information of Plan B's website and social media channels.
2. Providing briefings to senior member of the media
3. Participating in various conferences and on media platforms
4. Supporting 'Rethinking Reparations for African Enslavement as Cultural, Spiritual and Environmental Repair' workshops.

Plan B. Earth

Report of the Trustees for the year ended 5 April 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Given that Plan B's primary objective is to work with others to uphold international agreements relating to climate and the environment, this has been a sobering year.

Since Russia's invasion of Ukraine, governments, in particular the UK Government, have increased support for the domestic production of fossil fuels. Global carbon emissions have risen to record levels. In October, the UN Environment Programme confirmed said that there was no longer a "credible pathway" to 1.5°C. The results will be catastrophic.

Plan B's primary "achievement" has been to work with others to get accurate information into the public domain, on the basis that good information is the lifeblood of democracy and to support networks and communities of resistance, which challenge the current political trajectory.

A recent survey showed that 60% of the British public do not think the UK Government is doing enough to address climate breakdown, while 50% do not believe it is committed to its own climate targets. If this level of public understanding can be harnessed into collective action, the transformational social and political change required to sustain at least parts of the modern way of life we have come to depend on (such as modern medicine) may still be possible.

Internal and external factors

In December 2020, Tim Crosland, in his personal capacity, and not as a Director of Plan B, broke the embargo on the Supreme Court judgment concerning Heathrow expansion as an act of protest against what he considered to be as the Court's disregard for the Paris Agreement temperature limit.

More than a hundred leading scientists and economists, including the Government's former Chief Scientific Adviser, Sir David King, wrote a letter to the Supreme Court in support of Tim's position, stating:

"The rule of law, including international law, is a vital part of the fabric of a democratic society and it is key to securing the safety of our interconnected world. We understand why Tim Crosland of Plan B.Earth felt it necessary to raise the alarm about the goals of the Paris Agreement being ignored by British courts. We remind the Court of its own obligations under the Human Rights Act 1998 to safeguard the right to life. That entails taking all reasonable measures to ensure respect for the entirety of the Paris Agreement."

The Supreme Court referred the matter both to the Attorney General and to the Charity Commission. The Attorney General brought proceedings for contempt of court against Tim, and the Supreme Court fined him £5,000 and ordered him to pay costs of £15,000.

The Charity Commission conducted an investigation into the matter but did not take punitive action either against Tim or Plan B. Following a letter from Charity Commission, however, the Board of Trustees agreed that the meeting held by the Trustees to consider the issue should have involved a process of deliberation in Tim's absence, in accordance with the Plan B constitution.

Plan B. Earth

Report of the Trustees for the year ended 5 April 2022

FINANCIAL REVIEW

Investment policy and objectives

During the reporting period, Plan B's income was £64,147.66, consisting principally of:

£18,259.30 from Crowd Justice, crowd-funding platform

£9,915.09 from HMRC in Gift Aid

£3,753.05 in other donations

£15,000 funding from We Have The Power

£10,000 bequest from a private individual

£6,868.69 from the University of Edinburgh, to support 'Rethinking Reparations for African Enslavement Cultural, Spiritual and Environmental Repair' workshops

Plan B's total spend during the reporting period was £46,980.37, consisting principally of:

£32,948.34 legal fees

£6,743.69 on 'Rethinking Reparations for African Enslavement as Cultural, Spiritual and Environmental Repair' workshops

£1,892 to support We Are Witness social media campaign

£1,363 court fees

£1,000 sponsorship of Rise United youth football club

£913.34 admin costs

£960 advertising in Westminster Index

£680 court transcription fee (Opus)

£480 accountancy costs

Reserves policy

Plan B retains sufficient reserves to deal with potential adverse costs orders in Court, which are the principal potential liability.

Funds in deficit

At the end of the financial year, Plan B held £92,470.72 in its current accounts (of which £92,345.72 were unreserved), and no funds materially in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Plan B. Earth

Report of the Trustees for the year ended 5 April 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The appointment of Trustees is governed by section 10 of the Constitution:

10. Appointment of charity trustees

(1) Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO."

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007702 (England and Wales)

Registered Charity number

1167953

Registered office

62 Sutherland Square
London
SE17 3EL

Trustees

Mr T J E Crosland Trustee
Mr J Spaargaren Trustee
Ms L S R Pace Trustee
Dr H B Jeffrey Trustee
Mr P O Palmano Trustee
Mr S J Kaye Trustee
Mr A Medhurst Trustee
Mr J N Amokwandoh Trustee
Ms E R S Stanford-Xosei Trustee
Miss S A K Onamade Trustee

Independent Examiner

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

18/01/2023

Approved by order of the board of trustees on and signed on its behalf by:

Plan B. Earth

**Report of the Trustees
for the year ended 5 April 2022**



.....
Mr T J E Crosland - Trustee

**Independent Examiner's Report to the Trustees of
Plan B. Earth**

Independent examiner's report to the trustees of Plan B. Earth ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr A Kemal FCA FCCA
Chartered Accountant
Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Date:

Plan B. Earth

**Statement of Financial Activities
for the year ended 5 April 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		57,278	6,869	64,147	11,008
Other income		-	-	-	40,000
Total		<u>57,278</u>	<u>6,869</u>	<u>64,147</u>	<u>51,008</u>
 EXPENDITURE ON					
Other		<u>16,707</u>	<u>30,393</u>	<u>47,100</u>	<u>9,143</u>
NET INCOME/(EXPENDITURE)		40,571	(23,524)	17,047	41,865
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>50,090</u>	<u>24,734</u>	<u>74,824</u>	<u>32,959</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>90,661</u></u>	<u><u>1,210</u></u>	<u><u>91,871</u></u>	<u><u>74,824</u></u>

The notes form part of these financial statements

Plan B. Earth

**Balance Sheet
5 April 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Cash at bank		92,346	125	92,471	75,304
CREDITORS					
Amounts falling due within one year	4	(600)	-	(600)	(480)
NET CURRENT ASSETS		<u>91,746</u>	<u>125</u>	<u>91,871</u>	<u>74,824</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,746</u>	<u>125</u>	<u>91,871</u>	<u>74,824</u>
NET ASSETS		<u>91,746</u>	<u>125</u>	<u>91,871</u>	<u>74,824</u>
FUNDS	5				
Unrestricted funds				90,661	50,090
Restricted funds				<u>1,210</u>	<u>24,734</u>
TOTAL FUNDS				<u>91,871</u>	<u>74,824</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Plan B. Earth

Balance Sheet - continued
5 April 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18/01/2023..... and were signed on its behalf by:



.....
Mr T J E Crosland - Trustee



.....
Mr A Medhurst - Trustee

Plan B. Earth

Notes to the Financial Statements for the year ended 5 April 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Plan B. Earth

Notes to the Financial Statements - continued
for the year ended 5 April 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,008	-	11,008
Other income	40,000	-	40,000
Total	<u>51,008</u>	<u>-</u>	<u>51,008</u>
 EXPENDITURE ON			
Other	<u>5,697</u>	<u>3,446</u>	<u>9,143</u>
NET INCOME/(EXPENDITURE)	45,311	(3,446)	41,865
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>4,779</u>	<u>28,180</u>	<u>32,959</u>
TOTAL FUNDS CARRIED FORWARD	<u>50,090</u>	<u>24,734</u>	<u>74,824</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued expenses	<u>600</u>	<u>480</u>

5. MOVEMENT IN FUNDS

	At 6/4/21 £	Net movement in funds £	At 5/4/22 £
Unrestricted funds			
General fund	50,090	40,571	90,661
Restricted funds			
Litigation fund	24,734	(23,524)	1,210
TOTAL FUNDS	<u>74,824</u>	<u>17,047</u>	<u>91,871</u>

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2022**

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,278	(16,707)	40,571
Restricted funds			
Litigation fund	6,869	(30,393)	(23,524)
TOTAL FUNDS	<u>64,147</u>	<u>(47,100)</u>	<u>17,047</u>

Comparatives for movement in funds

	At 6/4/20 £	Net movement in funds £	At 5/4/21 £
Unrestricted funds			
General fund	4,779	45,311	50,090
Restricted funds			
Litigation fund	28,180	(3,446)	24,734
TOTAL FUNDS	<u>32,959</u>	<u>41,865</u>	<u>74,824</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,008	(5,697)	45,311
Restricted funds			
Litigation fund	-	(3,446)	(3,446)
TOTAL FUNDS	<u>51,008</u>	<u>(9,143)</u>	<u>41,865</u>

Plan B. Earth

**Notes to the Financial Statements - continued
for the year ended 5 April 2022**

5. MOVEMENT IN FUNDS - continued

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

	At 6/4/20 £	Net movement in funds £	At 5/4/22 £
Unrestricted funds			
General fund	4,779	85,882	90,661
Restricted funds			
Litigation fund	28,180	(26,970)	1,210
TOTAL FUNDS	<u>32,959</u>	<u>58,912</u>	<u>91,871</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,286	(22,404)	85,882
Restricted funds			
Litigation fund	6,869	(33,839)	(26,970)
TOTAL FUNDS	<u>115,155</u>	<u>(56,243)</u>	<u>58,912</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

Plan B. Earth

**Detailed Statement of Financial Activities
for the year ended 5 April 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,232	11,008
Gift aid	9,915	-
	<hr/>	<hr/>
	64,147	11,008
Other income		
Heathrow case	-	40,000
	<hr/>	<hr/>
Total incoming resources	64,147	51,008
EXPENDITURE		
Support costs		
Management		
Social media support	2,892	3,000
Accountancy fee	600	480
Postage and stationery	-	43
Volunteer expenses	-	594
Computer & software costs	913	-
Professional charges	11,342	1,580
Office rental and rates	-	3,446
Advertising	960	-
Support climate activists	23,649	-
Rethinking Reparations for African Enslavement	6,744	-
	<hr/>	<hr/>
	47,100	9,143
Total resources expended	<hr/>	<hr/>
	47,100	9,143
Net income	<hr/> <hr/>	<hr/> <hr/>
	17,047	41,865

This page does not form part of the statutory financial statements

PLAN B. EARTH

England & Wales - Charity number 1167953

Accounts

REGISTERED CHARITY NUMBER: 1167953

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2021**

for

Plan B.Earth



Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Plan B.Earth

**Contents of the Financial Statements
for the year ended 5 April 2021**

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Plan B.Earth

Report of the Trustees for the year ended 5 April 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

- (a) to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment including, in particular :
- (i) promote the implementation and application of internationally recognized rules and principles of environmental law
 - (ii) develop and advancing legal strategies and actions to prevent average global warming exceeding the temperature goal agreed by governments and to prevent increasing ocean acidification, and
 - (iii) promote and supporting the development of legal, regulatory and policy frameworks to support the realisation of internationally recognised climate change and other environmental goals (including by providing technical assistance to developing countries).
- (b) to promote human rights in so far as they are threatened or adversely affected by the impacts of climate change and other environmental degradation.
- (c) to provide relief to those affected by climate change and other environmental degradation, in particular by supporting the development of principles and regimes for preventing and compensating loss and damage.
- (d) to advance the education of the public, and to raise awareness among policy-makers, in relation to climate change, ocean acidification and other environmental threats, in particular by developing and publishing relevant tools and information resources.

Plan B.Earth

Report of the Trustees for the year ended 5 April 2021

OBJECTIVES AND ACTIVITIES

Significant activities

We confirm that we, the Plan B Trustees, have had regard to the Charity Commission's public benefit guidance in exercising our responsibilities.

In the reporting period Plan B has advanced,

Object a) above, in particular by:

- " Sending the UK Government a letter before action over its bailouts for polluters
- " Sending the UK Government a letter before action over its failure to take practical and effective measures to tackle the climate crisis, in alignment with the Paris Agreement temperature limit of 1.5 °C
- " Commencing legal action against the UK Government over its failure to take practical and effective measures to tackle the climate crisis, in alignment with the Paris Agreement temperature limit of 1.5 °C

Object b) above, in particular by:

- " Highlighting the threat to human rights from the climate and ecological emergency through legal argumentation
- " Framing our claim against the UK Government in terms of human rights violations, specifically violations of the right to life and the right to family life and the prohibition against discrimination in the enjoyment of those rights (Articles 2, 8 and 14 of the European Convention on Human Rights)
- " Supporting those whose rights to freedom of expression and freedom of assembly are threatened by measures to marginalise protest against climate and racial injustice (contrary to Articles 10 and 11 of the ECHR).

Object c) above, in particular by:

- " Including within our legal action against the UK Government a ground of claim, focussed on the failure to implement a legal and administrative framework to provide compensation, reparation and redress for those suffering climate change loss and damage.

Object d) above, in particular through:

- " Working with the Stop The Maangamizi campaign, the Global Majority vs campaign, Extinction Rebellion and others to raise public awareness of the intersection between climate and racial injustice, and the UK's role, through the City of London, in financing the carbon economy internationally
- " Working with senior media executives to develop their understanding of the dire consequences of breaching the 1.5 °C temperature limit ahead of COP26
- " Numerous contributions to national media, broadcast and print, including the BBC and the Independent.

Throughout the reporting period Plan B has discharged its objectives by working in collaboration with other organisations and individuals sharing its objectives. Plan B has no paid staff and is based on volunteering.

Plan B.Earth

Report of the Trustees for the year ended 5 April 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Plan B's primary objective, like that of so many other civil society organisations in the UK and internationally, is to ensure compliance with the Paris Agreement on Climate Change, which requires countries to co-operate, on the basis of equity, to limit average global temperature rise to 1.5°C and well below 2°C.

Plan B, like so many others, is failing in that objective. According to the IPCC and the UK's Climate Change Committee, on the current emissions trajectory, the 1.5°C threshold may be breached anytime from 2030. Instead of the urgent and rapid reduction in global greenhouse gas emissions, global emissions, financed in substantial part through the City of London, continue to rise.

Plan B's main "achievement", alongside others, has been to contribute to the raising of awareness concerning the extreme seriousness of the situation, in particular through legal action. Public concern is at a record high. In the words of James Baldwin:

"Not everything that is faced can be changed, but nothing can be changed until it is faced."

Internal and external factors

In December 2020, Tim Crosland, in his personal capacity, and not as a Director of Plan B, broke the embargo on the Supreme Court judgment concerning Heathrow expansion as an act of protest against what he considered to be as the Court's disregard for the Paris Agreement temperature limit.

More than a hundred leading scientists and economists, including the Government's former Chief Scientific Adviser, Sir David King, wrote a letter to the Supreme Court in support of Tim's position, stating:

"The rule of law, including international law, is a vital part of the fabric of a democratic society and it is key to securing the safety of our interconnected world. We understand why Tim Crosland of Plan B.Earth felt it necessary to raise the alarm about the goals of the Paris Agreement being ignored by British courts. We remind the Court of its own obligations under the Human Rights Act 1998 to safeguard the right to life. That entails taking all reasonable measures to ensure respect for the entirety of the Paris Agreement."

The Supreme Court referred the matter both to the Attorney General and to the Charity Commission. The Attorney General brought proceedings for contempt of court against Tim, and the Supreme Court fined him £5,000 and ordered him to pay costs of £15,000.

The Charity Commission conducted an investigation into the matter but did not take punitive action either against Tim or Plan B. Following a letter from Charity Commission, however, the Board of Trustees agreed that the meeting held by the Trustees to consider the issue should have involved a process of deliberation in Tim's absence, in accordance with the Plan B constitution.

Plan B.Earth

Report of the Trustees for the year ended 5 April 2021

FINANCIAL REVIEW

Investment policy and objectives

During the reporting period, Plan B's income was £52,091.66, consisting principally of:

- " £40,000 received from the Government Legal Department for legal costs
- " £11,000 donations from members of the public
- " £1,000 refund from a supplier

Plan B's total spend during the reporting period was £9,143.07, breaking down as follows:

- " £3000 contractors (social media support)
- " £3446.44 relating to property rental
- " £636.63 admin costs (inc email & website hosting and printing)
- " £1260 solicitor fees
- " £320 court fee
- " £480 accountancy costs

Reserves policy

Plan B retains sufficient reserves to deal with potential adverse costs orders in Court, which are the principal potential liability.

Funds in deficit

Plan B currently holds £75,303.43 in its current accounts (of which £51,654.51 is unrestricted), and no funds materially in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The appointment of Trustees is governed by section 10 of the Constitution:

"10. Appointment of charity trustees

(1) Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO."

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167953

Principal address

62 Sutherland Square
London
SE17 3EL

Plan B.Earth

**Report of the Trustees
for the year ended 5 April 2021**

Trustees

T J E Crosland Trustee
J Spaargaren Trustee
Ms L S R Pace Trustee
Ms L Davies Trustee (resigned 31/8/20)
Dr H B Jeffrey Trustee
Mr P O Palmano Trustee
S J Kaye Trustee
A Medhurst Trustee
J N Amokwandoh Trustee (appointed 1/9/20)
Ms E R S Stanford-Xosei Trustee (appointed 1/9/20)
Miss S A K Onamade Trustee (appointed 1/9/20)

Independent Examiner

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Approved by order of the board of trustees on ^{24/01/2022} and signed on its behalf by:



.....
T J E Crosland - Trustee

**Independent Examiner's Report to the Trustees of
Plan B.Earth**

Independent examiner's report to the trustees of Plan B.Earth

I report to the charity trustees on my examination of the accounts of Plan B.Earth (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report

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

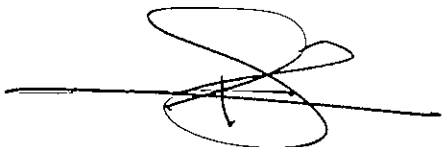
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



Mr A Kemal FCA FCCA
Chartered Accountant
Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Date: 24th January 2022

Plan B.Earth

**Statement of Financial Activities
for the year ended 5 April 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,008	-	11,008	83,760
Other income		40,000	-	40,000	-
Total		51,008	-	51,008	83,760
 EXPENDITURE ON					
Other		5,697	3,446	9,143	62,512
NET INCOME/(EXPENDITURE)		45,311	(3,446)	41,865	21,248
 RECONCILIATION OF FUNDS					
Total funds brought forward		4,779	28,180	32,959	11,711
 TOTAL FUNDS CARRIED FORWARD		<u>50,090</u>	<u>24,734</u>	<u>74,824</u>	<u>32,959</u>

The notes form part of these financial statements

Plan B.Earth

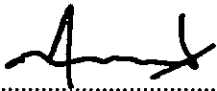
**Balance Sheet
5 April 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	4	(1,085)	1,085	-	1,085
Cash at bank		51,655	23,649	75,304	32,354
		<u>50,570</u>	<u>24,734</u>	<u>75,304</u>	<u>33,439</u>
CREDITORS					
Amounts falling due within one year	5	(480)	-	(480)	(480)
		<u>50,090</u>	<u>24,734</u>	<u>74,824</u>	<u>32,959</u>
NET CURRENT ASSETS					
		<u>50,090</u>	<u>24,734</u>	<u>74,824</u>	<u>32,959</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>50,090</u>	<u>24,734</u>	<u>74,824</u>	<u>32,959</u>
NET ASSETS					
		<u>50,090</u>	<u>24,734</u>	<u>74,824</u>	<u>32,959</u>
FUNDS					
Unrestricted funds	6			50,090	4,779
Restricted funds				24,734	28,180
				<u>74,824</u>	<u>32,959</u>
TOTAL FUNDS					
				<u>74,824</u>	<u>32,959</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24/01/2022 and were signed on its behalf by:



T J E Crosland - Trustee



A Medhurst - Trustee

The notes form part of these financial statements

Plan B.Earth

Notes to the Financial Statements for the year ended 5 April 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Plan B.Earth

Notes to the Financial Statements - continued
for the year ended 5 April 2021

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,760	45,000	83,760
EXPENDITURE ON			
Other	45,692	16,820	62,512
NET INCOME/(EXPENDITURE)	(6,932)	28,180	21,248
RECONCILIATION OF FUNDS			
Total funds brought forward	11,711	-	11,711
TOTAL FUNDS CARRIED FORWARD	<u>4,779</u>	<u>28,180</u>	<u>32,959</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Rent deposit	-	1,085

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	480	480

6. MOVEMENT IN FUNDS

	At 6/4/20 £	Net movement in funds £	At 5/4/21 £
Unrestricted funds			
General fund	4,779	45,311	50,090
Restricted funds			
Litigation fund	28,180	(3,446)	24,734
TOTAL FUNDS	<u>32,959</u>	<u>41,865</u>	<u>74,824</u>

Plan B.Earth

Notes to the Financial Statements - continued
for the year ended 5 April 2021

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,008	(5,697)	45,311
Restricted funds			
Litigation fund	-	(3,446)	(3,446)
TOTAL FUNDS	<u>51,008</u>	<u>(9,143)</u>	<u>41,865</u>

Comparatives for movement in funds

	At 6/4/19 £	Net movement in funds £	At 5/4/20 £
Unrestricted funds			
General fund	11,711	(6,932)	4,779
Restricted funds			
Litigation fund	-	28,180	28,180
TOTAL FUNDS	<u>11,711</u>	<u>21,248</u>	<u>32,959</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,760	(45,692)	(6,932)
Restricted funds			
Litigation fund	45,000	(16,820)	28,180
TOTAL FUNDS	<u>83,760</u>	<u>(62,512)</u>	<u>21,248</u>

Plan B.Earth

Notes to the Financial Statements - continued
for the year ended 5 April 2021

6. MOVEMENT IN FUNDS - continued

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

	At 6/4/19 £	Net movement in funds £	At 5/4/21 £
Unrestricted funds			
General fund	11,711	38,379	50,090
Restricted funds			
Litigation fund	-	24,734	24,734
TOTAL FUNDS	<u>11,711</u>	<u>63,113</u>	<u>74,824</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,768	(51,389)	38,379
Restricted funds			
Litigation fund	45,000	(20,266)	24,734
TOTAL FUNDS	<u>134,768</u>	<u>(71,655)</u>	<u>63,113</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

Plan B.Earth

**Detailed Statement of Financial Activities
for the year ended 5 April 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,008	38,760
Litigation fund	-	45,000
	<u>11,008</u>	<u>83,760</u>
Other income		
Heathrow case	40,000	-
	<u>40,000</u>	<u>-</u>
Total incoming resources	51,008	83,760
EXPENDITURE		
Support costs		
Management		
Social media support	3,000	-
Volunteer travelling expenses	-	230
All rise for the planet	-	10,578
Accountancy fee	480	480
Postage and stationery	43	-
Computer & software costs	594	-
Professional charges	1,580	34,404
Office rental and rates	3,446	16,820
	<u>9,143</u>	<u>62,512</u>
Total resources expended	<u>9,143</u>	<u>62,512</u>
Net income	<u>41,865</u>	<u>21,248</u>

This page does not form part of the statutory financial statements