

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

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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.

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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.

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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').

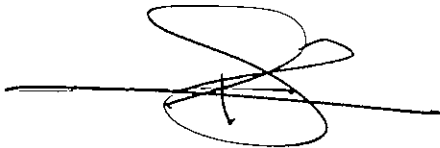
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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		50,090	24,734	74,824	32,959

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.

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**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>

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**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>

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**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
	<hr/> 11,008	<hr/> 83,760
Other income		
Heathrow case	40,000	-
	<hr/> 51,008	<hr/> 83,760
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
	<hr/> 9,143	<hr/> 62,512
 Total resources expended	<hr/> 9,143	<hr/> 62,512
 Net income	 <hr/> 41,865	 <hr/> 21,248

This page does not form part of the statutory financial statements