

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

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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."

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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.

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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		50,090	24,734	74,824	32,959
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		91,746	125	91,871	74,824
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

**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>

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**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/>
	17,047	41,865
	<hr/>	<hr/>

This page does not form part of the statutory financial statements