

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

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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."

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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.

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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)

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**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		59,083	691	59,774	91,871
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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**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.

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**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

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**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> </u>	<u> </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> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </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
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)
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
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/>

This page does not form part of the statutory financial statements