

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

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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').

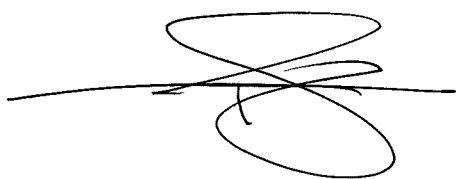
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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: 28th 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)		(22,551)	84,173	61,622	(32,097)
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	5				
Unrestricted funds				43,873	57,998
Restricted funds				<u>77,523</u>	<u>1,776</u>
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.

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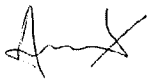
Balance Sheet - continued
5 April 2024

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.

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**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
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Other	40,392	11,025	51,417
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(32,663)	566	(32,097)
RECONCILIATION OF FUNDS			
Total funds brought forward	90,661	1,210	91,871
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	57,998	1,776	59,774
	<u> </u>	<u> </u>	<u> </u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	2,000	-
Accrued expenses	600	600
	<u> </u>	<u> </u>
	2,600	600
	<u> </u>	<u> </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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	59,774	61,622	-	121,396
	<u> </u>	<u> </u>	<u> </u>	<u> </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
	<hr/> 112,483	<hr/> 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	-
	<hr/> 50,849	<hr/> 51,417
Finance		
Bank charges	12	-
	<hr/> 50,861	<hr/> 51,417
Total resources expended	50,861	51,417
Net income/(expenditure)	<hr/> <hr/> 61,622	<hr/> <hr/> (32,097)

This page does not form part of the statutory financial statements