

**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**

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>60,992</u>	<u>68,673</u>	<u>129,665</u>	<u>112,483</u>
<b>EXPENDITURE ON</b>					
Other		<u>30,054</u>	<u>99,177</u>	<u>129,231</u>	<u>50,861</u>
<b>NET INCOME/(EXPENDITURE)</b>		30,938	(30,504)	434	61,622
<b>Transfers between funds</b>	5	<u>(32,177)</u>	<u>32,177</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(1,239)	1,673	434	61,622
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>43,873</u>	<u>77,523</u>	<u>121,396</u>	<u>59,774</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>42,634</u></u>	<u><u>79,196</u></u>	<u><u>121,830</u></u>	<u><u>121,396</u></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 £
<b>CURRENT ASSETS</b>					
Cash at bank		46,558	78,112	124,670	123,996
<b>CREDITORS</b>					
Amounts falling due within one year	4	(2,840)	-	(2,840)	(2,600)
<b>NET CURRENT ASSETS</b>		<u>43,718</u>	<u>78,112</u>	<u>121,830</u>	<u>121,396</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		43,718	78,112	121,830	121,396
<b>NET ASSETS</b>		<u>43,718</u>	<u>78,112</u>	<u>121,830</u>	<u>121,396</u>
<b>FUNDS</b>	5				
Unrestricted funds				42,633	43,873
Restricted funds				<u>79,197</u>	<u>77,523</u>
<b>TOTAL FUNDS</b>				<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

The notes form part of these financial statements

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

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**5. MOVEMENT IN FUNDS**

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

**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 £
<b>Unrestricted funds</b>			
General fund	60,992	(30,055)	30,937
<b>Restricted funds</b>			
Litigation fund	68,673	(99,176)	(30,503)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	57,998	(22,551)	8,426	43,873
<b>Restricted funds</b>				
Litigation fund	1,776	84,173	(8,426)	77,523
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1,926	(24,477)	(22,551)
<b>Restricted funds</b>			
Litigation fund	110,557	(26,384)	84,173
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	57,998	8,386	(23,751)	42,633
<b>Restricted funds</b>				
Litigation fund	1,776	53,670	23,751	79,197
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	62,918	(54,532)	8,386
<b>Restricted funds</b>			
Litigation fund	179,230	(125,560)	53,670
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	129,665	112,483
<b>Total incoming resources</b>	129,665	112,483
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
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
	129,231	50,849
<b>Finance</b>		
Bank charges	-	12
<b>Total resources expended</b>	129,231	50,861
<b>Net income</b>	434	61,622

This page does not form part of the statutory financial statements