

Earth Action North Devon

England & Wales · Charity number 1182464

Details

Other names PLASTIC FREE NORTH DEVON

Status Registered

Legal form CIO

Registered 2019-03-14

Register [View on the Charity Commission register](#)

Contact

Address Earth Action North Devon
Unit 6
Velator Way
Velator
Braunton
EX33 2FB

Phone 07768174590

Email info@earthactionnorthdevon.org

Website www.earthactionnorthdevon.org

Activities

Objects: To promote the conservation, protection and improvement of the natural environment for the public benefit, in particular but not exclusively in North Devon, by: - Providing public education and awareness of environmental issues, including the causes and consequences of environmental damage; - Encouraging engagement in new sustainable practices through community engagement, education and practical initiatives - Organising and facilitating environmental clean-up activities and nature restoration projects; - Inspiring people to understand and appreciate/care for their natural environment; - Facilitating collective action to embed environmental responsibility into everyday life and community culture.

Activities: Our mission is to protect & improve our environment through community-led action to combat plastic pollution. We aim to achieve this by helping people to recognise the relevance and value of the environment to their lives; to see and experience first-hand the impact of plastic pollution on nature; and to support good choices in purchasing, use and disposal of plastics.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Devon

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £162,575 | £141,558 | - | - |
| 2024-12-31 | £141,960 | £126,883 | - | - |
| 2023-12-31 | £123,680 | £106,361 | - | - |
| 2022-12-31 | £119,123 | £64,482 | - | - |
| 2022-03-31 | £92,389 | £81,726 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------|-------|------------|
| Hamish Ferguson | Chair | 2020-02-03 |
| Emma Jane Reed | | 2023-04-19 |
| Hannah Lenton | | 2024-11-08 |
| JAMES SZYMANKIEWICZ | | 2018-01-09 |
| LYN STRAHAN | | 2018-01-09 |

Earth Action North Devon

England & Wales - Charity number 1182464

Accounts

Charity no. 1182464

Earth Action North Devon
Receipts and Payments Accounts
31 December 2025

Earth Action North Devon

Reference and administrative details

For the year ended 31 December 2025

| | |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charity number | 1182464 |
| Registered office and operational address | Unit 6 Velator Way Velator Braunton Devon EX33 2FB |
| Trustees | <p>The trustees who served during the year and up to the date of this report were as follows:</p> <p>Hamish Ferguson Chair of Trustees Hannah Lenton Emma Jane Reed Lyn Strahan James Szymankiewicz</p> |
| Bankers | The Co-operative Bank plc 1 Balloon Street Manchester M4 4BE |
| Independent examiners | Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD |

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2025

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the constitution.

Structure, governance and management

Organisational structure

The Trustees who served during the year are listed on page 1. The charity trustees are appointed by elected members at the AGM. The Charity is a Charitable Incorporated Organisation (CIO) registered in 2019.

Trustee training

Trustees are provided with the necessary Charity Commission documentation on successful election and are provided training where necessary.

Governance, internal control and risk management

The Trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

Public benefit

The Trustees of Earth Action North Devon (EAND) have had regard and are aware of the Charity Commission's public benefit guidance when exercising their duties to which the guidance is relevant.

Objectives and activities

By working with local communities, businesses and organisations we aim to:

- Tackle plastic pollution head on: raising awareness, reducing consumption, clearing it away from our environment;
- Inspire reconnection with nature;
- Facilitate sustainable behavioural change;
- Accelerate and intertwine environmental awareness and action into the fabric of our society; and
- Create movements of change within our region and beyond.

By connecting people with their natural surroundings through experience and education, supporting sustainable behaviour change and promoting environmental action we hope to deliver a radical transformation towards a healthier relationship with the natural world.

Achievements and performance in 2025

Education

Our education programmes empower participants with environmental knowledge and understanding through supported sessions. We help our explorers tap into an inspired mindset and make positive environmental action an integral part of their lives and communities.

In 2025 we led 161 students through our Ocean Explorer Academy (OEA) and we ran OEA legacy activities (like night rock pooling) with 49 Ocean Explorer families and we also delivered 23 community outreach sessions in the community at scouts, brownies and community group locations reaching 1,456 people.

Our Explorers Club was launched, an adult version of our Ocean Explorers programme and we also started an after-school eco club.

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2025

We curated our 'Explorer's Create' exhibition for a six-week exhibition at Barnstaple Museum with our Ocean Explorers artistic creations.

Repair Cafes

In 2025 we focussed on building our current Repair Cafes impact and offering educational sessions and meetings to increase knowledge, ideas and resilience to the climate crisis through our North Devon Repair Cafe Network. We fixed 289 items (textile, electrical, mechanical, jewellery and bikes) at 27 Repair Cafes.

We created and then hosted North Devon Repair Cafe Network meetings with 10 Repair Cafe locations and also organised an educational workshop for all Repair Cafe volunteers on the impact of fast fashion.

One of our volunteers represented the North Devon Repair Cafe Network at the Restart Project national campaign in the Houses of Parliament.

Our volunteers assisted in creating 390 medal ribbons for the Croyde Ocean Triathlon and 90 Ocean Explorer bags from wasted tent material from local beaches.

Sustainable events

We offer tools and support to help events reduce their impact and work towards being as sustainable as possible, using our very own triathlon event as a working case study.

In 2025 we built on and showcased event sustainability to 1,000+ participants and spectators at our biggest fundraiser of the year, the Croyde Ocean Triathlon and we featured in the British Triathlon Impact Report 2025 showcasing our commitment to sustainability. Plus, we won the South West Triathlon award for Large Event of the Year 2025.

Our Water Bar was made more accessible by promoting and loaning our mobile bar to five large events, reaching approximately 2,750 people and we also encouraged permanent water access at annual events to help with long term sustainability.

We worked with local event organisers to help bring environmental sustainability to the centre of their event planning, including Ilfracombe Maritime Festival, North Devon Hospice Marathon and five Devon Surf Life Saving (SLS) events.

Community fundraising

We held two fundraising events in 2025:

The Croyde Ocean Triathlon: our biggest day of the year raised over £19,000 for Earth Action North Devon and £7,000 for other charities.

We also held our very first community quiz night in a packed-out Braunton Cricket Club having lots of fun at the same time as raising over £1,000.

Volunteering

Volunteers dedicated 4,339 hours to all EAND projects and events across the year.

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2025

In 2025 we upgraded our volunteer management system and aimed to help nurture, empower and build knowledge with our volunteers by hosting two volunteer training sessions in Rock Pooling and Fast Fashion.

200 volunteers woke up at the crack of dawn to organise, motivate, and keep people safe at our stunning and savage triathlon event in July. 550 cakes and flapjacks were also baked by a superstar for Croyde Triathlon volunteers.

Sustainable community groups

We continued to develop our pilot project with two local Surf Life Saving (SLS) Clubs including World Ocean's Day activities, switching to ethical bank accounts and working on procurement policies. Changes have resulted in the reduction of approximately 240 500ml plastic bottles at Devon SLS events. We also recently shared the project concept within the Community Developers Forum to gather input on how best to move forward.

Community cleans

This year we have focussed on sparking bigger conversations about what we buy, how we consume, how businesses and governments can do better and with the data we collect we contribute to national databases to push for systemic change.

In 2025 1,504 volunteers spent 2,273 hours collecting 2,485 kgs of waste over 45 community cleans.

EAND hosted two mass clean up events involving 14 businesses and 17 organisations and 806 volunteers and also supported 9 other community cleans in North Devon.

We collected data to feed into national databases supporting systems change – Surfers Against Sewage (SAS) and Marine Conservation Society (MCS) and also promoted further action and involvement in the fight against plastic pollution and the climate crisis through our communications.

Community lobbying

We have supported the SAS Paddle Out Protest to support the End Sewage Pollution campaign, built a strong relationship with our local MP to build solid foundations for collaborative future lobbying and we also drew local attention to over four prominent national campaigns to support national and international lobbying.

Sustainable business

Businesses are key to helping us intertwine and amplify awareness and action into the fabric of communities. We provide opportunities to learn, engage and take action as well as developing programs to develop green skills and link individuals with local business through our Sustainable Business Resource CIC.

In 2025 we:

- Engaged over 14 local businesses alongside 17 organisations to actively participate in our two annual mass clean ups. The businesses supplied over 100 hours of volunteer time and provided us with an opportunity to deepen awareness and understanding around issues that they can relate back to their workplace;
- Curated and published our Corporate Social Responsibility Workshop Menu and piloted an online session on fast fashion to a group of our Business Supporter employees; and

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2025

- The Sustainable Business Resources team evaluated the current offering and is developing a values-based model and associated training course to better support SME's. They also worked with local North Devon College to develop the Earth Scholar programme, providing increasingly valuable green skills work experience placements for 64 students.

Collaboration

Collaboration is integral to our mission. We work hard to build and maintain positive working relationships with a wide spectrum of organisations to ensure we can grow our collective impact.

In 2025 we continued our partnership with the Biosphere Communities Project to help accelerate opportunities for action on climate and nature, we facilitated the launch of the North Devon World Surfing reserve Coastal Rivers Project in partnership with the National trust and we also co-led North Devon's first Surf and Conservation Film Festival.

We also stayed connected by attending over 20 partnership meetings and attended The Blue Earth Summit in London.

Visitor Campaign

Our Visitor Campaign was not funded in 2025, however we upgraded our Toy Libraries on North Devon beaches with a team of Ocean Explorer volunteers.

Financial review

EAND has had a successful year with some substantial grants and sponsorship.

This has left the charity in a very good financial position and we have continued to receive support from the local community and partnerships we have made.

At the end of the financial year, we have £110,552 in the bank and in cash (2024: £89,537).

Reserves policy

The Trustees policy for holding reserves is to maintain 6 months of running costs. At the year end, we had ringfenced £50,000 (equivalent to 6.5 months of running costs), out of a total of £64,129 unrestricted reserves (2024: £69,413).

Restricted reserves were £46,423 (2024: £20,124).

Principal source of funds

The Croyde Ocean Triathlon, which we purchased late in 2022, continued to be successful in 2025, and is now providing much needed unrestricted income on an annual basis. In 2025 we raised £19,000 from fundraisers, donations and profit from vendors at the event. In addition the event raised £7,000 for other local charities.

We partnered with the North Devon Biosphere to deliver a 4-year programme of education in selected areas of North Devon, which will guarantee us income of £20,000 for 4 years (2024 being the first year).

Restricted funds

EAND has an annual plan for "projects" they wish to run - some of which continue year on year, some are multi-year projects and some are one-off, single year projects.

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2025

As a charity, we have no income except through donations and grants, so our bid writer tries to secure funding for specific projects, and also for core overheads.

Usually, when a grant is funded, it is designated as restricted funding and may only be used for the purposes we applied for. We take a small percentage of this funding and pass it to core so that we can support our core overheads (this is always declared in the bid), and the remainder is allocated to the project.

In 2025 we ran the following projects with restricted funding:

Biosphere Communities: this is a 4-year project funded by the North Devon Biosphere, who are collaborating with multiple parties to deliver support to 4 of the most underprivileged communities in North Devon. Our role is to deliver educational outreach to these communities.

Coastal Rivers: the North Devon World Surf Reserve initiated this project to revitalise the rivers that flow into the sea in North Devon, increasing the biodiversity and returning the rivers to the standard they were many years ago. We are supporting them as one of their collaborators, helping them to organise surveys as well as to take action for the re-wilding.

Community Cleans: we run these throughout the year, and this is one of our repeating projects. Our sponsors paid for us to purchase equipment to help us run the cleans. We have 2 big “days of action” in the year and also monthly cleans at Saunton and Instow.

Explorers Club: this was a new venture for us in 2025, and we received a grant from Sport England to take 4 cohorts of adults through the programme as a pilot project. The adults are exposed to a variety of outdoor activities specifically aimed to encourage them to protect and enhance our environment e.g tree planting, nature walks, rock pooling, beach cleans.

Ocean Explorer Academy: we have been running this for about 3 years, and we take groups of school children from our secondary schools to a variety of activities all aimed at encouraging them to take positive action towards protecting and enhancing their environment. It is difficult to fund as we do this in the school day, and funders feel that the schools should be paying for the programme out of their budgets. This is one of the reasons why we have switched to running the equivalent programme for adults. It remains to be seen whether we can secure funding from September onwards, but since September 2025 we have only been able to work with 1 school, instead of the 4 we worked with in previous years.

Repair Cafe: this is another of our regular projects, and we received 2 years’ funding in 2025 to help us develop the Repair Cafe network. We had 5 different locations, of which 2 are now independently running, freeing us up to develop Repair Cafes in other locations and help the local communities set up their own.

Volunteer Management: We received a small amount of funding in 2025 to help us fund volunteer management and we intend to recruit a volunteer coordinator in early 2026. We also received funding for specific items that would help give our volunteers an identity e.g. t-shirts, name badges.

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2025

Plans for future periods

The Trustees plan to take on a fundraiser whose role will be to set up and run events on EAND's behalf, specifically to raise funds. This was originally planned for 2025 but, after an unsuccessful appointment, recruitment is now taking place in Q1 of 2026.

The Charity remains committed to promoting and publicising the Charity to create greater public awareness of the Charity's aims and achievements to date.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 11 March 2026 and signed on their behalf by



Lyn Strahan, Trustee

Independent examiner's report

To the trustees of

Earth Action North Devon

I report to the trustees on my examination of the accounts of Earth Action North Devon (the charity) for the year ended 31 December 2025, which are set out on pages 9 to 10.

Respective responsibilities of trustees and examiner

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act;
or
- (2) the accounts do not accord with those records.

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.

William Guy Blake

Date: 12 March 2026

William Guy Blake ACA

Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Earth Action North Devon

Receipts and payments account

For the year ended 31 December 2025

| | Restricted | Unrestricted | 2025 Total | 2024 Total |
|---------------------------------------|---------------|----------------|----------------|----------------|
| | £ | £ | £ | £ |
| Receipts | | | | |
| Grants | 64,125 | 54,899 | 119,024 | 81,742 |
| Donations | - | 15,001 | 15,001 | 35,780 |
| Events | - | 26,870 | 26,870 | 23,429 |
| Other income | - | 1,680 | 1,680 | 1,009 |
| Total receipts | 64,125 | 98,450 | 162,575 | 141,960 |
| Payments | | | | |
| Core staff costs | 6,397 | 64,563 | 70,960 | 59,356 |
| Project costs | 31,420 | 25,902 | 57,322 | 49,340 |
| General overheads | 9 | 5,559 | 5,568 | 2,478 |
| Rent | - | 4,250 | 4,250 | 2,700 |
| Accountancy | - | 1,320 | 1,320 | 2,520 |
| IT software and consumables | - | 1,160 | 1,160 | 1,049 |
| Insurance | - | 757 | 757 | 1,684 |
| Finance costs | - | 221 | 221 | 221 |
| Legal and professional | - | - | - | 35 |
| Subtotal | 37,826 | 103,732 | 141,558 | 119,383 |
| Loan repayment | - | - | - | 7,500 |
| Total payments | 37,826 | 103,732 | 141,558 | 126,883 |
| Net receipts / (payments) | 26,299 | (5,282) | 21,017 | 15,077 |
| Cash funds at 1 January 2025 | 20,124 | 69,413 | 89,537 | 74,460 |
| Cash funds at 31 December 2025 | 46,423 | 64,131 | 110,554 | 89,537 |

Earth Action North Devon

Statement of assets and liabilities

As at 31 December 2025

| | 2025 £ | 2024 £ |
|--------------------------|-----------------------|----------------------|
| Cash funds | | |
| Cash at bank and in hand | <u>110,554</u> | <u>89,537</u> |
| Total cash funds | <u><u>110,554</u></u> | <u><u>89,537</u></u> |
| Cash funds | | |
| Restricted funds | 46,423 | 20,124 |
| Unrestricted funds | | |
| General funds | <u>64,131</u> | <u>69,413</u> |
| Total cash funds | <u><u>110,554</u></u> | <u><u>89,537</u></u> |

A loan of £15,000 was received during 2023. This was settled in two repayments of £7,500 across 2023 and 2024. There are no further liabilities in relation to this balance.

The Sustainable Business Resource CIC, Croyde Ocean Events Ltd and Twin Moors Ltd are entities 100% owned by Earth Action North Devon. At 31 December 2025 the value of these investments is considered by the trustees to be £24,100 (2024: £24,100). An application to dissolve Twin Moors Ltd has been made and this process should be completed in Q1 2026. The business has been inactive for over two years and its nil value was reflected in the current and prior year valuation.

Approved by the trustees on 11 March 2026 and signed on their behalf by



Lyn Strahan, Trustee

Earth Action North Devon

England & Wales - Charity number 1182464

Accounts

Charity no. 1182464

Earth Action North Devon
(formerly Plastic Free North Devon)

Receipts and Payments Accounts

31 December 2024

Earth Action North Devon

Reference and administrative details

For the year ended 31 December 2024

| | | | | | | | | | | | | | |
|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|---------------|--------------------------|---------------|------------------------------|----------------|--|-------------|--|---------------------|--|
| Charity number | 1182464 | | | | | | | | | | | | |
| Registered office and operational address | Unit 6 Velator Way Velator Braunton Devon EX33 2FB | | | | | | | | | | | | |
| Trustees | <p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Hamish Ferguson</td><td>Chair of Trustees</td></tr><tr><td>Amanda Duffin</td><td>resigned on 19 June 2024</td></tr><tr><td>Hannah Lenton</td><td>appointed on 8 November 2024</td></tr><tr><td>Emma Jane Reed</td><td></td></tr><tr><td>Lyn Strahan</td><td></td></tr><tr><td>James Szymankiewicz</td><td></td></tr></table> | Hamish Ferguson | Chair of Trustees | Amanda Duffin | resigned on 19 June 2024 | Hannah Lenton | appointed on 8 November 2024 | Emma Jane Reed | | Lyn Strahan | | James Szymankiewicz | |
| Hamish Ferguson | Chair of Trustees | | | | | | | | | | | | |
| Amanda Duffin | resigned on 19 June 2024 | | | | | | | | | | | | |
| Hannah Lenton | appointed on 8 November 2024 | | | | | | | | | | | | |
| Emma Jane Reed | | | | | | | | | | | | | |
| Lyn Strahan | | | | | | | | | | | | | |
| James Szymankiewicz | | | | | | | | | | | | | |
| Bankers | <p>Lloyds Bank plc 1st Floor (East) 10 Gresham Street London EC2V 7AE</p> <p>The Co-operative Bank plc 1 Balloon Street Manchester M4 4BE</p> | | | | | | | | | | | | |
| Independent examiners | Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD | | | | | | | | | | | | |

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2024

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the constitution.

Structure, governance and management

Organisational structure

The charity trustees are appointed by elected members at the AGM. The Charity is a Charitable Incorporated Organisation (CIO) registered in 2019.

Trustee training

Trustees are provided with the necessary Charity Commission documentation on successful election and are provided training where necessary.

Governance, internal control and risk management

The Trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

Public benefit

The Trustees of Earth Action North Devon (EAND) have had regard and are aware of the Charity Commission's public benefit guidance when exercising their duties to which the guidance is relevant.

Objectives and activities

By working with local communities, businesses and organisations we aim to:

- Tackle plastic pollution head on: raising awareness, reducing consumption, clearing it away from our environment;
- Inspire reconnection with nature;
- Facilitate sustainable behavioural change;
- Accelerate and intertwine environmental awareness and action into the fabric of our society; and
- Create movements of change within our region and beyond.

By connecting people with their natural surroundings through experience and education, supporting sustainable behaviour change and promoting environmental action we hope to deliver a radical transformation towards a healthier relationship with the natural world.

Achievements and performance

Ocean Explorer Academy

With children at its heart, our flagship educational outreach project engages young people in our community to:

- Make a CONNECTION with nature;
- Build a COMMUNITY of support; and
- Take ACTION together.

We continued to develop and deliver our Ocean Explorer Academy programme, adding an additional school in 2024. Across 4 schools and over 100 children, we connected students to the nature right on our doorstep.

Education - 2030 Sustainable Education Vision

In 2024 we established a group to collaborate with all environmental education organisations that engage with young people in educational environments across northern Devon with the aim of reaching a shared understanding of our collective goals for 2030.

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2024

We conducted a survey of nearly 1,000 children from northern Devon's classrooms in years 5-13 with some additional insights from staff. We then created a vision and a resource to reflect and help support the survey results.

We also attended several schools, colleges and community groups to talk about the work we do, and to inspire the audience to take action for themselves within their own communities.

Visitor Campaign

Our Visitor Campaign was not funded in 2024, however we maintained our Toy Libraries on North Devon beaches, inspiring visitors to Protect our Playground and have a less impactful holiday.

Repair Cafes

In 2024 we grew our Repair Café Network to 5 locations across the area: Barnstaple, Braunton, Landkey, South Molton and Ilfracombe. Each café, staffed by skilled volunteers, helps people repair and reuse items (textiles, electrical, mechanical, toys, bikes and much more), helping communities create resilience to the climate crisis. In 2024 we fixed more than 400 items.

We also ran a series of skills workshops aimed at teaching members of the community to make their own repairs. Our volunteers from the Repair Café also supported Barnstaple Pride by making a rainbow coloured flag.

In total we ran 40 events across the year. Barnstaple and Ilfracombe Repair Cafés will be self-managed for 2025, which is a great achievement and will free us up to develop cafés in additional locations.

The Plastic Free Water Bar

Our bespoke water bar provides an alternative to plastic water bottles at events. In 2024 we rented out the water bar 4 times to different events, with an estimated saving of 2,000 litres of bottled water.

Volunteering

We have a strong team of core volunteers who help keep our charity running. In 2024 we received funding to enable us to develop a more robust process for volunteer management and to help us grow our volunteer base. This will continue into 2025.

In 2024 we recorded 4,841 volunteer hours across all our activities.

Events

We limited our attendance at events in 2024 to those where we could be certain of covering our costs (and raising funds if possible), reaching our intended audience and making a difference. We attended 2 large public events with our Water Bar (OceanFest, Bideford Soapbox Derby) and lent these tools to 4 other events.

We also worked with 5 events on their sustainability journey.

Sustainable Community Groups

We ran a pilot project to address the overarching sustainability with 2 local Sustainable Community Groups - Woolacombe Surf Life Saving Club and Saunton Surf Life Saving Club. We worked with Devon Surf Life Saving Committee to take the concept to the Devon wide committee.

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2024

Cleanse and Clean

We regularly organise community cleans under our Cleanse and Clean banner, with the local community using data collected to inform national surveys such as the Marine Conservation Society and Surfers Against Sewage.

In 2024 we ran a Day of Action with 780 volunteers collecting over 1,500 kg of waste across various sites in our community. We also ran a Tarka Trail clean up day with 100 volunteers collecting 650 kg of waste along a section of the Tarka Trail.

In addition to this, we ran regular beach cleans at Saunton beach and Instow beach, and supported other local community groups in their own cleans, with 913 volunteer hours and 1,354 kg of waste removed from the community.

Croyde Ocean Triathlon

The Croyde Ocean Triathlon, which we purchased late in 2022, continued to be successful in 2024, and is now in profit. In 2024 we repaid a loan that was given to us to enable us to buy the event, and also made around £19,000 from fundraisers, donations and profit from vendors at the event.

Financial review

EAND has had a successful year with some substantial grants and sponsorship.

This has left the charity in a very good financial position and we have continued to receive support from the local community and partnerships we have made.

We have an ongoing programme of grant applications which we will continue to sustain during 2025, with the help of our experienced researcher / bid writer.

We partnered with the North Devon Biosphere to deliver a 4 year programme of education in selected areas of North Devon, which will guarantee us income of £20,000 for 4 years (2024 being the first year).

At the end of the financial year, we have £89,537 in the bank and in cash (2023: £74,460).

Reserves policy

The Trustees policy for holding reserves is to maintain 6 months of running costs. As at the year end, there were unrestricted reserves of £69,413 (2023: £54,361), which is equivalent to approximately 6 months of unrestricted expenditure.

Restricted reserves were £20,124 (2023: £20,099).

Plans for future periods

The Trustees plan to take on a fundraiser whose role will be to set up and run events on EAND's behalf, specifically to raise funds.

The Charity will be rebranding in 2025 to better reflect the work that we now do. Our new name is Earth Action North Devon and our proposed revised objectives are undergoing a review with the Charity Commission at the time these accounts are being produced, but will be along the lines of:

- Tackle environmental damage head on, by raising awareness, changing behaviour and cleaning up our environment;
- Inspire reconnection with nature;

Earth Action North Devon

Report of the trustees

For the year ended 31 December 2024

- Facilitate sustainable behavioural change;
- Accelerate and intertwine environmental awareness and action into the fabric of our society; and
- Create movements of change within our region and beyond.

The Charity remains committed to promoting and publicising the Charity to create greater public awareness of the Charity's aims and achievements to date.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 4 March 2025 and signed on their behalf by



Lyn Strahan, Trustee

Independent examiner's report

To the trustees of

Earth Action North Devon

I report to the trustees on my examination of the accounts of Earth Action North Devon (the charity) for the year ended 31 December 2024, which are set out on pages 7 to 8.

Respective responsibilities of trustees and examiner

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act;
or
- (2) the accounts do not accord with those records.

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.

William Guy Blake

Date: 5 March 2025

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Earth Action North Devon

Receipts and payments account

For the year ended 31 December 2024

| | Restricted £ | Unrestricted £ | 2024 Total £ | 2023 Total £ |
|---------------------------------------|-----------------|-------------------|-----------------------------|--------------------|
| Receipts | | | | |
| Grants | 53,742 | 28,000 | 81,742 | 58,451 |
| Donations | - | 35,780 | 35,780 | 44,484 |
| Events | - | 23,429 | 23,429 | 12,464 |
| Other income | - | 1,009 | 1,009 | 1,583 |
| Sustainable Business Resource sales | - | - | - | 12,327 |
| Shop income | - | - | - | 1,345 |
| Subtotal | 53,742 | 88,218 | 141,960 | 130,654 |
| Loan receipt | - | - | - | 15,000 |
| Total receipts | 53,742 | 88,218 | 141,960 | 145,654 |
| Payments | | | | |
| Core staff costs | 7,108 | 52,248 | 59,356 | 54,147 |
| Project costs | 45,459 | 3,881 | 49,340 | 45,424 |
| Rent | 1,150 | 1,550 | 2,700 | 2,700 |
| Accountancy | - | 2,520 | 2,520 | 160 |
| General overheads | - | 2,478 | 2,478 | 2,249 |
| Insurance | - | 1,684 | 1,684 | 1,497 |
| IT software and consumables | - | 1,049 | 1,049 | 2,478 |
| Finance costs | - | 221 | 221 | 958 |
| Legal and professional | - | 35 | 35 | 936 |
| Subtotal | 53,717 | 65,666 | 119,383 | 110,549 |
| Loan repayment | - | 7,500 | 7,500 | 7,500 |
| Total payments | 53,717 | 73,166 | 126,883 | 118,049 |
| Net receipts | 25 | 15,052 | 15,077 | 27,605 |
| Cash funds at 1 January 2024 | 20,099 | 54,361 | 74,460 | 46,855 |
| Cash funds at 31 December 2024 | 20,124 | 69,413 | 89,537 | 74,460 |

Earth Action North Devon

Statement of assets and liabilities

As at 31 December 2024

| | 2024 | 2023 |
|--------------------------|----------------------|----------------------|
| | £ | £ |
| Cash funds | | |
| Cash at bank and in hand | <u>89,537</u> | <u>74,460</u> |
| Total cash funds | <u><u>89,537</u></u> | <u><u>74,460</u></u> |
| Cash funds | | |
| Restricted funds | 20,124 | 20,099 |
| Unrestricted funds | | |
| General funds | <u>69,413</u> | <u>54,361</u> |
| Total cash funds | <u><u>89,537</u></u> | <u><u>74,460</u></u> |

A loan of £15,000 was received during 2023. This was settled in two repayments of £7,500 across 2023 and 2024. There are no further liabilities in relation to this balance.

The Sustainable Business Resource CIC, Croyde Ocean Events Ltd and Twin Moors Ltd are entities 100% owned by Earth Action North Devon. At 31 December 2024 the value of these investments is considered by the trustees to be £24,100 (2023: £36,100).

Approved by the trustees on 4 March 2025 and signed on their behalf by



Lyn Strahan, Trustee

Earth Action North Devon

England & Wales - Charity number 1182464

Accounts

Charity registration number: 1182464

Plastic Free North Devon

Annual Report and Financial Statements

for the Year Ended 31 December 2023



Plastic Free North Devon

Contents (continued)

| | |
|--------------------------------------|---------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2 to 5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 to 19 |

Plastic Free North Devon

Reference and Administrative Details

| | |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| Trustees | A Charles Clee MBE (Resigned 31 March 2023) A Duffin H Ferguson L Strahan J Szymankiewicz E Reed |
| Charity Registration Number | 1182464 |
| Principal Office | Unit 6 Velator Way Velator Braunton EX33 2FB |
| Independent Examiner | Ian Huggett FCA Westcotts (SW) LLP 47 Boutport Street Barnstaple Devon EX31 1SQ |

Plastic Free North Devon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Structure, governance and management

Organisational Structure

The legal and administrative details are listed on page 1. The Trustees who served during the year are listed on page 1. The charity trustees are appointed by elected members at the AGM. The Charity is a Charitable incorporated organisation (CIO) registered in 2019.

Trustee Training

Trustees are provided with the necessary charity commission documentation on successful election and are provided training where necessary.

Governance, Internal Control and Risk Management

The Trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

Public Benefit

The Trustees of PFND have had regard and are aware of the Charity Commissions public benefit guidance when exercising their duties to which the guidance is relevant.

Objectives and activities

Charity Objectives

By working with local communities, businesses and organisations we aim to:

Tackle plastic pollution head on: Raising awareness, reducing consumption, clearing it away from our environment.

Inspire reconnection with nature.

Facilitate sustainable behavioural change.

By connecting people with their natural surroundings through experience and education; supporting sustainable behaviour change and promoting environmental action we hope to deliver a radical transformation towards a healthier relationship with the natural world.

Ocean Explorer Academy

Continued to develop and deliver our Ocean Explorer Academy programme in 3 schools to connect students to the nature right on our doorstep. With children at its heart, our flagship educational outreach project engages young people in our community to: - Make a CONNECTION with nature - Build a COMMUNITY of support - Take ACTION together

Plastic Free North Devon

Trustees' Report (continued)

Ocean Explorer Outreach

Immersing young people and adults alike in our specially created footage of snorkelling with seals around Lundy Island, a rock pooling adventure, and a voyage down the River Taw and out to sea through community groups and local events. We use these experiences as a stepping board to elicit questions from curious minds and start to share ways in which we can shape our daily habits to be kinder to our environment. The aim is to connect individuals with the complex beauty on our doorstep and inspire them to want to protect it.

Visitor Campaign

Inspiring visitors to North Devon to Protect our Playground by engaging holiday accommodation providers on how to have a less impactful holiday. We install Toy Libraries on North Devon beaches, worked with 2 larger holiday accommodation providers on how they use our campaign and ran a communications campaigns to engage visitors to the area.

Repair Cafes

Working to sustain and grow our Repair Café Network in 5 locations across the area: Barnstaple, Braunton, Landkey and Ilfracombe. Each café helps people repair and reuse items (textiles, electrical, mechanical, toys, bikes and much more) with volunteers skills in order to help communities create resilience to the climate crisis.

The Plastic Free Water Bar

A bespoke water bar providing an alternative to plastic water bottles at events.

Volunteering

We have a strong team of core volunteers who help keep our charity running.

Events

As well as attending events with our education stand and Water Bar we organise our own events e.g. film nights.

Education

We have built long-lasting partnerships with schools and colleges and deliver assemblies as well as supporting policy changes in schools and seeing the effect rippling out into the wider community.

Cleanse and Clean

We regularly organise community cleans under our Cleanse and Clean banner, with the local community using data collected to inform national surveys such as the Marine Conservation Society and Surfers Against Sewage, including a Day of Action on the last weekend of January.

PFND Website/Directory

Our website is a go to for the local community (businesses and people) to find out how to get involved and how to reduce their plastic footprint.

Plastic Free North Devon

Trustees' Report (continued)

Achievements and performance

Repair Cafes

Held 30 Repair Cafes in 5 locations repairing over 424 items

Cleanse and Clean community cleans

Organised 24 cleans with 711 volunteers collecting 2193 kilos of waste.

Volunteers

1013 volunteers spent 2358 hours working across all PFND activity

Education

Ran 41 Ocean Explorer Academy sessions taking 110 selected secondary school pupils through the programme. Delivered 29 educational talks and session in the community.

Campaigning

Passed a Parish Council Motion to support making Braunton a single-use cup free village.

Financial review

PFND has had a successful year with some substantial grants and sponsorship.

This has left the charity in a very good financial position and we have continued to receive support from the local community and partnerships we have made.

At the end of the financial year, we have £74,460 in the bank and in cash.

Reserves policy

The Trustees policy for holding reserves is to maintain 6 months of running costs. As at the year end, there was unrestricted reserves of £42,572 (2022: £68,159), which is equivalent to over 7 months of unrestricted expenditure.

During the year, the Trustees designated the Investment in Croyde Ocean Ltd and Twin Moors Limited and the Fixed asset fund. The total of designated funds at the year end is £40,232 (2022: Nil).

Restricted reserves were £20,099 (2022: 30,232).

Principle Source of Funds

The Croyde Ocean Triathlon which we purchased late in 2022 has proved to be a successful fundraising venture for us and we will build on that in 2024. The success of the Exmoor Open Water Swim remains to be seen after a disappointing first year.

Fundraising through events, raffles and activities.

An ongoing programme of grant applications.

We are building on our business sponsorship programme to help secure a sustainable source of income into the future.

Plastic Free North Devon

Trustees' Report (continued)

Plans for future periods

The Trustees continue to seek new Committee Members to promote the growth of the Charity.

The Charity remains committed to promoting and publicising the Charity to create greater public awareness of the Charity's aims and achievements to date.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

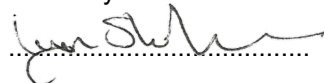
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 18/3/24 and signed on its

behalf by:



L Strahan

Trustee

Plastic Free North Devon

Independent Examiner's Report to the trustees of Plastic Free North Devon

I report to the trustees on my examination of the accounts of Plastic Free North Devon for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Plastic Free North Devon 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 Plastic Free North Devon's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Plastic Free North Devon 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 accounting 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.



.....
Ian Huggett FCA

Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

19 March 2024

Plastic Free North Devon

Statement of Financial Activities for the Year Ended 31 December 2023

| Note | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Period from 1 April 2022 to 31 December 2022 |
|--------------------------------------|----------------------------|--------------------------|-----------------------|-------------------------------------------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 75,514 | 23,451 | 98,965 | 107,462 |
| Charitable activities | 1,583 | - | 1,583 | 1,659 |
| Other trading activities | 23,132 | - | 23,132 | 10,002 |
| | <u>100,229</u> | <u>23,451</u> | <u>123,680</u> | <u>119,123</u> |
| Expenditure on: | | | | |
| Raising funds | (1,189) | - | (1,189) | (4,805) |
| Charitable activities | (71,010) | (32,762) | (103,772) | (58,477) |
| Other expenditure | (1,400) | - | (1,400) | (1,200) |
| | <u>(73,599)</u> | <u>(32,762)</u> | <u>(106,361)</u> | <u>(64,482)</u> |
| Gains/losses on investment assets | <u>(12,807)</u> | <u>-</u> | <u>(12,807)</u> | <u>-</u> |
| Net income/(expenditure) | 13,823 | (9,311) | 4,512 | 54,641 |
| Gross transfers between funds | <u>822</u> | <u>(822)</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | 14,645 | (10,133) | 4,512 | 54,641 |
| Reconciliation of funds | | | | |
| Total funds brought forward | <u>68,159</u> | <u>30,232</u> | <u>98,391</u> | <u>43,750</u> |
| Total funds carried forward 16 | <u><u>82,804</u></u> | <u><u>20,099</u></u> | <u><u>102,903</u></u> | <u><u>98,391</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

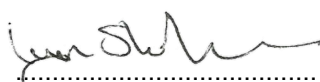
Plastic Free North Devon

(Registration number: 1182464)

Balance Sheet as at 31 December 2023

| | Note | 2023 £ | 2022 £ |
|-------------------------------------------------------|------|-----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 10 | 4,132 | 4,429 |
| Investments | 11 | <u>36,100</u> | <u>48,100</u> |
| | | <u>40,232</u> | <u>52,529</u> |
| Current assets | | | |
| Debtors | 12 | 528 | 7,608 |
| Cash at bank and in hand | 13 | <u>74,460</u> | <u>46,855</u> |
| | | 74,988 | 54,463 |
| Creditors: Amounts falling due within one year | 14 | <u>(12,317)</u> | <u>(8,601)</u> |
| Net current assets | | <u>62,671</u> | <u>45,862</u> |
| Net assets | | <u>102,903</u> | <u>98,391</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 20,099 | 30,232 |
| Unrestricted income funds | | | |
| Designated funds | | 40,232 | - |
| General funds | | <u>42,572</u> | <u>68,159</u> |
| Total unrestricted funds | | <u>82,804</u> | <u>68,159</u> |
| Total funds | 16 | <u>102,903</u> | <u>98,391</u> |

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 19 March 2024 and signed on their behalf by:



L Strahan
Trustee

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Plastic Free North Devon meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|--------------------|-------------------------------------|
| Equipment | 25% Reducing balance |

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

| | Unrestricted funds £ | Restricted funds £ | Total 2023 £ |
|--------------------|-------------------------------------------------|-----------------------------------|-----------------------------|
| Donations | | | |
| Donations | 40,514 | - | 40,514 |
| Grants | | | |
| Grants | 35,000 | 23,451 | 58,451 |
| | <u>75,514</u> | <u>23,451</u> | <u>98,965</u> |
| | Unrestricted funds General £ | Restricted funds £ | Total 2022 £ |
| Donations | | | |
| Donations | 31,436 | - | 31,436 |
| Grants | | | |
| Grants | 20,500 | 53,026 | 73,526 |
| Sponsorship | | | |
| Sponsorship | 2,500 | - | 2,500 |
| | <u>54,436</u> | <u>53,026</u> | <u>107,462</u> |

3 Income from charitable activities

| | Unrestricted funds £ | Total 2023 £ |
|--------------|-------------------------------------|-----------------------------|
| Other income | <u>1,583</u> | <u>1,583</u> |

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

| | Unrestricted funds £ | Total 2022 £ |
|-----------------|-------------------------------------|-----------------------------|
| Merchandise | 370 | 370 |
| Talks | 1,080 | 1,080 |
| Body board hire | 209 | 209 |
| | <u>1,659</u> | <u>1,659</u> |

4 Income from other trading activities

| | Unrestricted funds £ | Total 2023 £ |
|-------------|-------------------------------------|-----------------------------|
| Shop income | 1,345 | 1,345 |
| SBR sales | 9,927 | 9,927 |
| Events | 11,860 | 11,860 |
| | <u>23,132</u> | <u>23,132</u> |

| | Unrestricted funds £ | Total 2022 £ |
|-------------|-------------------------------------|-----------------------------|
| Shop income | 944 | 944 |
| SBR sales | 5,144 | 5,144 |
| Events | 3,914 | 3,914 |
| | <u>10,002</u> | <u>10,002</u> |

5 Expenditure on raising funds

a) Costs of generating donations and legacies

| | Unrestricted funds £ | Total 2023 £ |
|--------------|-------------------------------------|-----------------------------|
| Direct costs | 1,189 | 1,189 |

| | Unrestricted funds £ | Total 2022 £ |
|--------------|-------------------------------------|-----------------------------|
| Direct costs | 4,805 | 4,805 |

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Expenditure on charitable activities

| | Unrestricted funds | Restricted funds | Total 2023 |
|-----------------------|-------------------------------|-----------------------------|-----------------------|
| | £ | £ | £ |
| Charitable activities | <u>72,410</u> | <u>32,762</u> | <u>105,172</u> |
| | Unrestricted funds | Restricted funds | Total 2022 |
| | £ | £ | £ |
| Charitable activities | <u>42,520</u> | <u>17,157</u> | <u>59,677</u> |

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

| | 2023 | 2022 |
|------------------------------------------|---------------|---------------|
| | £ | £ |
| Staff costs during the year were: | | |
| Wages and salaries | 69,405 | 47,074 |
| Pension costs | 1,392 | 1,026 |
| Other staff costs | <u>4,003</u> | <u>1,714</u> |
| | <u>74,800</u> | <u>49,814</u> |

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2023 | 2022 |
|-----------------|-------------|-------------|
| | No | No |
| Number of staff | <u>2</u> | <u>2</u> |

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

| | 2023 | 2022 |
|-----------------------------------------|--------------|--------------|
| | £ | £ |
| Examination of the financial statements | <u>1,400</u> | <u>1,200</u> |

10 Tangible fixed assets

| | Equipment | Total |
|-----------------------|------------------|--------------|
| | £ | £ |
| Cost | | |
| At 1 January 2023 | 7,570 | 7,570 |
| Additions | <u>1,084</u> | <u>1,084</u> |
| At 31 December 2023 | <u>8,654</u> | <u>8,654</u> |
| Depreciation | | |
| At 1 January 2023 | 3,141 | 3,141 |
| Charge for the year | <u>1,381</u> | <u>1,381</u> |
| At 31 December 2023 | <u>4,522</u> | <u>4,522</u> |
| Net book value | | |
| At 31 December 2023 | <u>4,132</u> | <u>4,132</u> |
| At 31 December 2022 | <u>4,429</u> | <u>4,429</u> |

11 Fixed asset investments

| | 2023 | 2022 |
|-------------------|---------------|---------------|
| | £ | £ |
| Other investments | <u>36,100</u> | <u>48,100</u> |

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Other investments

| | Investments £ | Total £ |
|--------------------------|------------------|---------------|
| Cost or Valuation | | |
| At 1 January 2023 | 48,100 | 48,100 |
| Additions | 807 | 807 |
| Impairment | (12,807) | (12,807) |
| At 31 December 2023 | <u>36,100</u> | <u>36,100</u> |
| Net book value | | |
| At 31 December 2023 | <u>36,100</u> | <u>36,100</u> |
| At 31 December 2022 | <u>48,100</u> | <u>48,100</u> |

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Sustainable Business Resource was not owned in 2022.

| Undertaking | Country of incorporation | Holding | Proportion of voting rights and shares held | | Principal activity |
|---------------------------------------------------------------------------------------------------------|--------------------------|-----------------|---------------------------------------------|------|--------------------------------------------------------------------------------------------------------------------------|
| | | | 2023 | 2022 | |
| The Sustainable Business Resource CIC Unit 6 Velator Way, Velator, Braunton, England, EX33 2FB | United Kingdom | Ordinary Shares | 100% | 0% | To support and encourage Small and Medium Sized Enterprises (SME's) to improve sustainability throughout their business. |
| Twin Moors Ltd Unit 6 Velator Way, Velator, Braunton, Devon, EX33 2FB | United Kingdom | Ordinary Shares | 100% | 100% | To provide other sports activities. |

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

| | | | | | |
|-----------------------------------------------------------------------------------------|----------------|--------------------|------|------|------------------------------------------|
| Croyde Ocean Events Ltd Unit 6 Velator Way, Velator, Braunton, Devon, EX33 2FB | United Kingdom | Ordinary Shares | 100% | 100% | To provide other sports activities |
|-----------------------------------------------------------------------------------------|----------------|--------------------|------|------|------------------------------------------|

The loss for the financial period of The Sustainable Business Resource CIC was £72 (2022 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £72 (2022 - £Nil).

The profit for the financial period of Twin Moors Ltd was £Nil (2022 - £(2,276)) and the aggregate amount of capital and reserves at the end of the period was £2,157 (2022 - £2,174).

The profit for the financial period of Croyde Ocean Events Ltd was £180 (2022 - £18,285) and the aggregate amount of capital and reserves at the end of the period was £170 (2022 - £24).

12 Debtors

| | 2023 £ | 2022 £ |
|---------------|------------|--------------|
| Trade debtors | 50 | 7,025 |
| Prepayments | 478 | 579 |
| Other debtors | - | 4 |
| | <u>528</u> | <u>7,608</u> |

13 Cash and cash equivalents

| | 2023 £ | 2022 £ |
|--------------|---------------|---------------|
| Cash on hand | 384 | 293 |
| Cash at bank | 74,076 | 46,562 |
| | <u>74,460</u> | <u>46,855</u> |

14 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|---------------|--------------|
| Trade creditors | 672 | 114 |
| Other loans | 7,500 | - |
| Other taxation and social security | 1,333 | 875 |
| Other creditors | 212 | 5,632 |
| Accruals | 2,600 | 1,980 |
| | <u>12,317</u> | <u>8,601</u> |

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,392 (2022 - £1,026).

16 Funds

| | Balance at 1 January 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Other recognised gains/(losses) £ | Balance at 31 December 2023 £ |
|---------------------------------------------------------|-----------------------------------------|----------------------------|----------------------------|-----------------|--------------------------------------------|-------------------------------------------|
| Unrestricted funds | | | | | | |
| General | | | | | | |
| General Funds | 67,750 | 100,229 | (73,599) | (51,808) | - | 42,572 |
| Fixed asset fund | 409 | - | - | (409) | - | - |
| | <u>68,159</u> | <u>100,229</u> | <u>(73,599)</u> | <u>(52,217)</u> | <u>-</u> | <u>42,572</u> |
| Designated | | | | | | |
| Investment in Croyde Ocean Ltd and Twin Moors Ltd | - | - | - | 48,907 | (12,807) | 36,100 |
| Fixed asset fund | - | - | - | 4,132 | - | 4,132 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>53,039</u> | <u>(12,807)</u> | <u>40,232</u> |
| Total unrestricted funds | <u>68,159</u> | <u>100,229</u> | <u>(73,599)</u> | <u>822</u> | <u>(12,807)</u> | <u>82,804</u> |
| Restricted funds | | | | | | |
| Education | 29,139 | 2,000 | (30,210) | - | - | 929 |
| IT Equipment | 1,093 | - | (271) | (822) | - | - |
| Repair Cafe | - | 21,451 | (2,281) | - | - | 19,170 |
| | <u>30,232</u> | <u>23,451</u> | <u>(32,762)</u> | <u>(822)</u> | <u>-</u> | <u>20,099</u> |
| Total funds | <u>98,391</u> | <u>123,680</u> | <u>(106,361)</u> | <u>-</u> | <u>(12,807)</u> | <u>102,903</u> |

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

| | Balance at 1 January 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2022 £ |
|----------------------------|--------------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Funds | 38,978 | 66,097 | (47,325) | 10,000 | 67,750 |
| Fixed asset fund | - | - | - | 409 | 409 |
| | <u>38,978</u> | <u>66,097</u> | <u>(47,325)</u> | <u>10,409</u> | <u>68,159</u> |
| Restricted funds | | | | | |
| Communications & Marketing | - | 1,350 | (1,350) | - | - |
| Education | 2,335 | 31,154 | (4,350) | - | 29,139 |
| IT Equipment | - | 1,522 | (20) | (409) | 1,093 |
| Triathlon & Swim | - | 10,000 | - | (10,000) | - |
| Visitor Campaign | 2,437 | 9,000 | (11,437) | - | - |
| | <u>4,772</u> | <u>53,026</u> | <u>(17,157)</u> | <u>(10,409)</u> | <u>30,232</u> |
| Total funds | <u><u>43,750</u></u> | <u><u>119,123</u></u> | <u><u>(64,482)</u></u> | <u><u>-</u></u> | <u><u>98,391</u></u> |

Unrestricted funds are used to further the objects of the charity, but are subject to no restrictions on their use within those objects.

Restricted donations and grants have been given for the use towards the costs of the ambassadors and towards the staff costs in relation to certain projects.

Plastic Free North Devon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

17 Analysis of net assets between funds

| | Unrestricted funds £ | Designated £ | Restricted funds £ | Total funds at 31 December 2023 £ |
|-------------------------|-------------------------------------|-------------------------|-----------------------------------|----------------------------------------------------------|
| Tangible fixed assets | 4,132 | - | - | 4,132 |
| Fixed asset investments | - | 36,100 | - | 36,100 |
| Current assets | 54,889 | - | 20,099 | 74,988 |
| Current liabilities | (12,317) | - | - | (12,317) |
| Total net assets | 46,704 | 36,100 | 20,099 | 102,903 |

| | Unrestricted funds £ | Designated £ | Restricted funds £ | Total funds at 31 December 2022 £ |
|-------------------------|-------------------------------------|-------------------------|-----------------------------------|----------------------------------------------------------|
| Tangible fixed assets | 4,429 | - | - | 4,429 |
| Fixed asset investments | - | 48,100 | - | 48,100 |
| Current assets | 24,231 | - | 30,232 | 54,463 |
| Current liabilities | (8,601) | - | - | (8,601) |
| Total net assets | 20,059 | 48,100 | 30,232 | 98,391 |

18 Related party transactions

During the year a connected company made donations to the Charity totalling £7,600.

During the year another connected company paid £900 to the Charity for legal advice costs.

Earth Action North Devon

England & Wales - Charity number 1182464

Accounts

Plastic Free North Devon
Unaudited Financial Statements
31 December 2022

WESTCOTTS
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Plastic Free North Devon

Financial Statements

Period from 1 April 2022 to 31 December 2022

| | Page |
|-----------------------------------------------|-------------|
| Trustees' annual report | 1 |
| Independent examiner's report to the trustees | 5 |
| Statement of financial activities | 6 |
| Statement of financial position | 7 |
| Notes to the financial statements | 8 |

Plastic Free North Devon

Trustees' Annual Report

Period from 1 April 2022 to 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the Period ended 31 December 2022.

Reference and administrative details

| | |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Registered charity name | Plastic Free North Devon |
| Charity registration number | 1182464 |
| Principal office | Unit 6 Velator Way Velator Braunton EX33 2FB |
| The trustees | L Strahan A Duffin J Szymankiewicz H Ferguson A Charles Clee MBE E Reed (appointed 19 th April 2023) |
| Independent examiner | Ian Huggett FCA Westcotts (SW) LLP 47 Boutport Street Barnstaple Devon EX31 1SQ |

Structure, governance and management

Organisational Structure

The legal and administrative details are listed on page 1. The Trustees who served during the year are listed on page 1. The charity trustees are appointed by elected members at the AGM. The Charity is a Charitable Incorporated Organisation (CIO) registered in 2019.

Trustee Training

Trustees are provided with the necessary charity commission documentation on successful election and are provided training where necessary.

Governance, Internal Control and Risk Management

The Trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

Public Benefit

The Trustees of PFND have had regard and are aware of the Charity Commissions public benefit guidance when exercising their duties to which the guidance is relevant.

Plastic Free North Devon

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 31 December 2022

Objectives and activities

Charity Objectives

By working with local communities, businesses and organisations we aim to:

Tackle plastic pollution head on: Raising awareness, reducing consumption, clearing it away from our environment.

Inspire reconnection with nature.

Facilitate sustainable behavioural change.

By connecting people with their natural surroundings through experience and education; supporting sustainable behaviour change and promoting environmental action we hope to deliver a radical transformation towards a healthier relationship with the natural world.

Ocean Explorer Academy

Built on our Ocean Explorer Academy pilot project with Ilfracombe Academy to connect students to the nature right on our doorstep. With children at its heart, our flagship educational outreach project engages young people in our community to:

- Make a CONNECTION with nature
- Build a COMMUNITY of support
- Take ACTION together

Ocean Explorer Outreach

Immersing young people and adults alike in our specially created footage of snorkelling with seals around Lundy Island, a rock pooling adventure, and a voyage down the River Taw and out to sea through community groups and local events. We use these experiences as a stepping board to elicit questions from curious minds and start to share ways in which we can shape our daily habits to be kinder to our environment. The aim is to connect individuals with the complex beauty on our doorstep and inspire them to want to protect it.

Visitor Campaign

Continuing to build on our Visitor Campaign by engaging holiday accommodation providers on how to have a less impactful holiday. We worked on installing Toy Libraries on North Devon beaches and audited with 2 larger holiday accommodation providers on how they use our campaign and what else they can do to reduce their impact.

Repair Cafes

Built on our Repair Café project by launching another location in Barnstaple. Our 4 Repair Cafes in Barnstaple, Braunton, Landkey and Ilfracombe help people repair and reuse textiles and electrical items with volunteers skills in order to help communities create resilience to the climate crisis. These are now a regular feature in the PFND calendar.

The Plastic Free Water Bar

A bespoke water bar providing an alternative to plastic water bottles at events.

Volunteering

We have a strong team of core volunteers who help keep our charity running.

Events

As well as attending events with our education stand and Water Bar we organise our own events e.g. film nights.

Plastic Free North Devon

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 31 December 2022

Education

We have built long-lasting partnerships with schools and colleges and deliver assemblies as well as supporting policy changes in schools and seeing the effect rippling out into the wider community.

Cleanse and Clean

We regularly organise community cleans under our Cleanse and Clean banner, with the local community using data collected to inform national surveys such as the Marine Conservation Society and Surfers Against Sewage, including a Day of Action on the last weekend of January.

PFND Website/Directory

Our website is a go to for the local community (businesses and people) to find out how to get involved and how to reduce their plastic footprint.

Achievements and performance

Repair Cafes

Held 16 Repair Cafes and repaired over 100 items with over 30 volunteers

Visitor Campaign

Built our Visitor Campaign with 184 accommodation providers reaching approximately 128000 people.

Events

Organised 33 community events including 14 community cleans.
Worked with 4 big local events to assist them on their sustainability journey.

Education

Attended 20 events with our Virtual Reality experience and took 16 students to Lundy Island on an immersive trip to the local marine conservation area.

Beach and Street Cleans

Organised 10 events with 7 organisations and 157 volunteers collecting 538 kilos of waste.

Ocean Explorers Virtual Reality Experience

Delivered 28 Community talks with our Virtual Reality Experience

Campaigning

Launched a campaign to stop a COSTA Coffee machine being installed into our local Tesco and WON!

Plastic Free North Devon

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 31 December 2022

Financial review

PFND has had a successful year with some substantial grants and sponsorship.

This has left the charity in a very good financial position and we have continued to receive support from the local community and partnerships we have made.

At the end of the financial year, we have £46,855 in the bank and in cash.

Reserves policy

The Trustees policy for holding reserves is to maintain 6 months of running costs. As at the year end, there was unrestricted reserves of £68,159 (2022: £38,978), which is equivalent to over 7 months of unrestricted expenditure.

Restricted reserves were £30,232 (2022: 4,772).

Plans for future periods

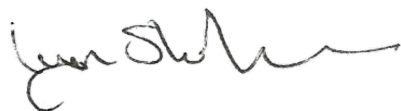
The Trustees continue to seek new Committee Members to promote the growth of the Charity.

The Charity remains committed to promoting and publicising the Charity to create greater public aware of the Charity's aims and achievements to date.

At the end of 2022 we took the decision to buy 2 local sports event companies - Croyde Ocean Triathlon and Exmoor Open Water Swim with the aim of these becoming both major fundraising events for us and an opportunity to showcase how sports events can be run in a sustainable way.

- Fundraising through events, raffles and activities
- An ongoing programme of grant applications
- We are building on our business sponsorship programme to help secure a sustainable source of income into the future.

The trustees' annual report was approved on30/10/23..... and signed on behalf of the board of trustees by:



Lyn Strahan

Plastic Free North Devon

Independent Examiner's Report to the Trustees of Plastic Free North Devon

Period from 1 April 2022 to 31 December 2022

I report to the trustees on my examination of the financial statements of Plastic Free North Devon ('the charity') for the Period ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Ian Huggett FCA
Independent Examiner
Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

30th October 2023

Plastic Free North Devon

Statement of Financial Activities

Period from 1 April 2022 to 31 December 2022

| | | | | 31 Dec 22 | 31 Mar 22 |
|-----------------------------------------|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 54,436 | 53,026 | 107,462 | 86,160 |
| Charitable activities | 5 | 1,659 | – | 1,659 | 6,229 |
| Other trading activities | 6 | 10,002 | – | 10,002 | – |
| Total income | | <u>66,097</u> | <u>53,026</u> | <u>119,123</u> | <u>92,389</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 7 | 4,805 | – | 4,805 | – |
| Expenditure on charitable activities | 8,9 | 42,520 | 17,157 | 59,677 | 80,354 |
| Total expenditure | | <u>47,325</u> | <u>17,157</u> | <u>64,482</u> | <u>80,354</u> |
| Net income | | <u>18,772</u> | <u>35,869</u> | <u>54,641</u> | <u>12,035</u> |
| Transfers between funds | | 10,409 | (10,409) | – | – |
| Net movement in funds | | <u>29,181</u> | <u>25,460</u> | <u>54,641</u> | <u>12,035</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 38,978 | 4,772 | 43,750 | 31,715 |
| Total funds carried forward | | <u>68,159</u> | <u>30,232</u> | <u>98,391</u> | <u>43,750</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 18 form part of these financial statements.

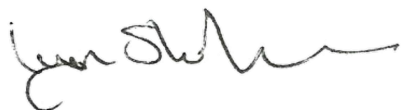
Plastic Free North Devon

Statement of Financial Position

31 December 2022

| | Note | 31 Dec 22 £ | 31 Mar 22 £ |
|-------------------------------------------------------|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 4,429 | 3,721 |
| Investments | 15 | 48,100 | — |
| | | <u>52,529</u> | <u>3,721</u> |
| Current assets | | | |
| Debtors | 16 | 7,608 | 238 |
| Cash at bank and in hand | | 46,855 | 41,103 |
| | | <u>54,463</u> | <u>41,341</u> |
| Creditors: amounts falling due within one year | 17 | 8,601 | 1,312 |
| Net current assets | | <u>45,862</u> | <u>40,029</u> |
| Total assets less current liabilities | | <u>98,391</u> | <u>43,750</u> |
| Net assets | | <u>98,391</u> | <u>43,750</u> |
| Funds of the charity | | | |
| Restricted funds | | 30,232 | 4,772 |
| Unrestricted funds | | 68,159 | 38,978 |
| Total charity funds | 19 | <u>98,391</u> | <u>43,750</u> |

These financial statements were approved by the board of trustees and authorised for issue on .30/10/23....., and are signed on behalf of the board by:



L Strahan
Trustee

The notes on pages 8 to 18 form part of these financial statements.

Plastic Free North Devon

Notes to the Financial Statements

Period from 1 April 2022 to 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a CIO (Charitable Incorporated Organisation). The address of the principal office is Unit 6, Velator Way, Velator, Braunton, EX33 2FB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken the exemption from preparing a cashflow statement as under FRS 102 Charity SORP it is classed as small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

3. Accounting policies *(continued)*

Investments in joint ventures *(continued)*

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds Dec 2022 £ |
|------------------|----------------------------|--------------------------|------------------------------|
| Donations | | | |
| Donations | 31,436 | – | 31,436 |
| Grants | | | |
| Grants | 20,500 | 53,026 | 73,526 |

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

4. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds Dec 2022 £ |
|--------------------|----------------------------|--------------------------|--------------------------------|
| Sponsorship | | | |
| Sponsorship | 2,500 | – | 2,500 |
| | <u>54,436</u> | <u>53,026</u> | <u>107,462</u> |
| | | | |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds March 2022 £ |
| Donations | | | |
| Donations | 7,417 | – | 7,417 |
| Grants | | | |
| Grants | 4,599 | 29,993 | 34,592 |
| Sponsorship | | | |
| Sponsorship | 44,151 | – | 44,151 |
| | <u>56,167</u> | <u>29,993</u> | <u>86,160</u> |

5. Charitable activities

| | Unrestricted Funds £ | Total Funds Dec 2022 £ | Unrestricted Funds £ | Total Funds March 2022 £ |
|-----------------|----------------------------|------------------------------|----------------------------|--------------------------------|
| Merchandise | 370 | 370 | 2,264 | 2,264 |
| Talks | 1,080 | 1,080 | 1,240 | 1,240 |
| Body Board hire | 209 | 209 | 2,725 | 2,725 |
| | <u>1,659</u> | <u>1,659</u> | <u>6,229</u> | <u>6,229</u> |

6. Other trading activities

| | Unrestricted Funds £ | Total Funds Dec 2022 £ | Unrestricted Funds £ | Total Funds March 2022 £ |
|-------------|----------------------------|------------------------------|----------------------------|--------------------------------|
| Shop income | 944 | 944 | – | – |
| SBR Sales | 5,144 | 5,144 | – | – |
| Events | 3,914 | 3,914 | – | – |
| | <u>10,002</u> | <u>10,002</u> | <u>–</u> | <u>–</u> |

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

7. Costs of raising donations and legacies

| | Unrestricted Funds £ | Total Funds Dec 2022 £ | Unrestricted Funds £ | Total Funds March 2022 £ |
|--------------|----------------------------|---------------------------------------|----------------------------|--------------------------------|
| Direct costs | <u>4,805</u> | <u>4,805</u> | <u>—</u> | <u>—</u> |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds Dec 2022 £ |
|-----------------------|----------------------------|--------------------------|---------------------------------------|
| Charitable Activities | <u>42,520</u> | <u>17,157</u> | <u>59,677</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds March 2022 £ |
| Charitable Activities | <u>55,133</u> | <u>25,221</u> | <u>80,354</u> |

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Total funds Dec 2022 £ | Total fund March 2022 £ |
|-----------------------|-------------------------------------------|---------------------------------------|-------------------------------|
| Charitable Activities | <u>59,677</u> | <u>59,677</u> | <u>80,354</u> |

10. Net income

Net income is stated after charging/(crediting):

| | 31 Dec 22 £ | 31 Mar 22 £ |
|---------------------------------------|------------------------|----------------|
| Depreciation of tangible fixed assets | <u>1,475</u> | <u>1,241</u> |

11. Independent examination fees

| | 31 Dec 22 £ | 31 Mar 22 £ |
|------------------------------------------------------------------------------------------------------|------------------------|----------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,200</u> | <u>780</u> |

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 31 Dec 22 | 31 Mar 22 |
|-----------------------------------------|------------------|---------------|
| | £ | £ |
| Wages and salaries | 47,074 | 48,357 |
| Social security costs | – | 5,961 |
| Employer contributions to pension plans | 1,026 | 1,600 |
| Other employee benefits | 1,714 | – |
| | <u>49,814</u> | <u>55,918</u> |

The average head count of employees during the Period was 5 (2022: 7). The average number of full-time equivalent employees during the Period is analysed as follows:

| | 31 Dec 22 | 31 Mar 22 |
|-----------------|------------------|-----------|
| | No. | No. |
| Number of staff | <u>5</u> | <u>7</u> |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or expenses were paid to the trustees during the year. (2022:Nil)

14. Tangible fixed assets

| | Equipment |
|----------------------------|------------------|
| | £ |
| Cost | |
| At 1 April 2022 | 5,387 |
| Additions | 2,183 |
| At 31 December 2022 | <u>7,570</u> |
| Depreciation | |
| At 1 April 2022 | 1,666 |
| Charge for the period | 1,475 |
| At 31 December 2022 | <u>3,141</u> |
| Carrying amount | |
| At 31 December 2022 | <u>4,429</u> |
| At 31 March 2022 | <u>3,721</u> |

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

15. Investments

| | Other investments £ |
|--------------------------------------|---------------------------|
| Cost | |
| At 1 April 2022 | – |
| Additions | 48,100 |
| At 31 December 2022 | <u>48,100</u> |
| Impairment | |
| At 1 April 2022 and 31 December 2022 | – |
| Carrying amount | |
| At 31 December 2022 | <u>48,100</u> |
| At 31 March 2022 | <u>–</u> |

All investments shown above are held at cost.

16. Debtors

| | 31 Dec 22 £ | 31 Mar 22 £ |
|--------------------------------|----------------|----------------|
| Trade debtors | 7,025 | – |
| Prepayments and accrued income | 579 | 238 |
| Other debtors | 4 | – |
| | <u>7,608</u> | <u>238</u> |

17. Creditors: amounts falling due within one year

| | 31 Dec 22 £ | 31 Mar 22 £ |
|---------------------------------|----------------|----------------|
| Trade creditors | 114 | – |
| Accruals and deferred income | 1,980 | 780 |
| Social security and other taxes | 6,507 | 532 |
| | <u>8,601</u> | <u>1,312</u> |

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,026 (2022: £1,600).

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

19. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2022 £ |
|------------------|----------------------------|---------------|------------------|----------------|--------------------------------|
| General funds | 38,978 | 66,097 | (47,325) | 10,000 | 67,750 |
| Fixed asset fund | – | – | – | 409 | 409 |
| | <u>38,978</u> | <u>66,097</u> | <u>(47,325)</u> | <u>10,409</u> | <u>68,159</u> |

| | At 1 January 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|------------------|------------------------------|---------------|------------------|----------------|-----------------------------|
| General funds | 31,715 | 62,396 | (55,133) | – | 38,978 |
| Fixed asset fund | – | – | – | – | – |
| | <u>31,715</u> | <u>62,396</u> | <u>(55,133)</u> | <u>–</u> | <u>38,978</u> |

Unrestricted funds are used to further the objects of the charity, but are subject to no restrictions on their use within those objects.

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

19. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2022 £ |
|------------------------------------|----------------------------|---------------|------------------|-----------------|--------------------------------|
| Restricted donations and grants | – | – | – | – | – |
| Communications & Marketing | – | 1,350 | (1,350) | – | – |
| Education | 2,335 | 31,154 | (4,350) | – | 29,139 |
| IT Equipment | – | 1,522 | (20) | (409) | 1,093 |
| Triathlon & Swim | – | 10,000 | – | (10,000) | – |
| Visitor Campaign | 2,437 | 9,000 | (11,437) | – | – |
| | <u>4,772</u> | <u>53,026</u> | <u>(17,157)</u> | <u>(10,409)</u> | <u>30,232</u> |

| | At 1 January 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|------------------------------------|------------------------------|---------------|------------------|----------------|-----------------------------|
| Restricted donations and grants | – | 29,993 | (25,221) | – | 4,772 |
| Communications & Marketing | – | – | – | – | – |
| Education | – | – | – | – | – |
| IT Equipment | – | – | – | – | – |
| Triathlon & Swim | – | – | – | – | – |
| Visitor Campaign | – | – | – | – | – |
| | <u>–</u> | <u>29,993</u> | <u>(25,221)</u> | <u>–</u> | <u>4,772</u> |

Restricted donations and grants have been given for the use towards the costs of the ambassadors and towards the staff costs in relation to certain projects.

Transfers from restricted funds to unrestricted funds were made as a result of the conditions of the original donation being fulfilled.

Plastic Free North Devon

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 31 December 2022

20. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds Dec 2022 £ |
|----------------------------|----------------------------|--------------------------|------------------------------|
| Tangible fixed assets | 4,429 | – | 4,429 |
| Investments | 48,100 | – | 48,100 |
| Current assets | 24,231 | 30,232 | 54,463 |
| Creditors less than 1 year | (8,601) | – | (8,601) |
| Net assets | <u>68,159</u> | <u>30,232</u> | <u>98,391</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds March 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------------------|
| Tangible fixed assets | 3,721 | – | 3,721 |
| Investments | – | – | – |
| Current assets | 36,569 | 4,772 | 41,341 |
| Creditors less than 1 year | (1,312) | – | (1,312) |
| Net assets | <u>38,978</u> | <u>4,772</u> | <u>43,750</u> |

21. Related part transactions

There were no transactions with related parties occurring during the period.

Earth Action North Devon

England & Wales - Charity number 1182464

Accounts

PLASTIC FREE NORTH DEVON

UNAUDITED

TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2022**

REGISTRATION NUMBER

**CHARITY NUMBER
1182464**

Plastic Free North Devon
Registration Number
Charity Number 1182464

Contents

| | Page |
|--------------------------------------|---------------|
| Legal and administrative information | 1 |
| Trustees' report | 2 - 6 |
| Receipts and payments account | 7 |
| Statement of assets and liabilities | 8 |
| Notes to the financial statements | 9 - 13 |
| Independent examiners' report | 14 |

Plastic Free North Devon
Registration Number
Charity Number 1182464
Company Limited By Guarantee

Legal and administrative information

Status

Plastic Free North Devon is an incorporated charity registered 14 March 2019

Charity number 1182464

Registered office Unit 6
Velator Way
Velator
Braunton
EX33 2FB

Trustees Lyn Strahan
Amanda Jane Duffin
James Szymankiewicz
Hamish Ferguson
Andrew Charles Clee MBE

Accountants Westcotts
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Plastic Free North Devon
Registration Number
Charity Number 1182464
Company Limited By Guarantee

**Report of the trustees (incorporating the Text Switch report)
for the year ended 31 March 2022**

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees, who are also Text Switch of Plastic Free North Devon for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Organisational Structure

The legal and administrative details are listed on page 1. The Trustees who served during the year are listed on page 1. The charity trustees are appointed by elected members at the AGM.

Trustee Training

Trustees are provided with the necessary charity commission documentation on successful election and are provided training where necessary.

Governance, Internal Control and Risk Management

The Trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

Public Benefit

The Trustees of PFND have had regard and are aware of the Charity Commissions public benefit guidance when exercising their duties to which the guidance is relevant.

Objectives and activities

Charity Objectives

By working with local communities, businesses and organisations we aim to:

Tackle plastic pollution head on: Raising awareness, reducing consumption, clearing it away from our environment.

Inspire reconnection with nature.

Facilitate sustainable behavioural change.

By connecting people with their natural surroundings through experience and education; supporting sustainable behaviour change and promoting environmental action we hope to deliver a radical transformation towards a healthier relationship with the natural world.

We have an enthusiastic bank of volunteers who contributed hugely to Plastic Free North Devon activities in 2021 - 2022. From holding events and organising beaches cleans to writing project proposals, creating social media posts and writing content.

Plastic Free North Devon
Registration Number
Charity Number 1182464
Company Limited By Guarantee

**Report of the trustees (incorporating the Text Switch report)
for the year ended 31 March 2022**

Belly Board Project

Launched the 'Protect our Playground' Wooden Bellyboard Project aimed at encouraging the hire or buying of more sustainable boards. This a lobbying process to ban the sale of cheap, polystyrene, brightly coloured bodyboards from sale in North Devon with a very positive response from the North Devon Council, parish councils and the community. We launched a parliamentary Petition gaining 6800 signed and it was discussed in parliament. And a voluntary ban on the sale of these boards in 6 towns/villages across the area including the supermarket Tesco.

Visitor Campaign

Built our Visitor Campaign with 181 accommodation providers reaching approximately 120000 people.

Events

Organised 33 community events including 14 community cleans.

Education

Reached 2500 people with our Ocean Explorer outreach and took 16 students to Lundy Island on an immersive trip to the local marine conservation area.

Beach and Street Cleans

548 volunteers collected 1609kg's of waste from across North Devon and Torridge.

Ocean Explorers Virtual Reality Experience

Filmed and produced 3 x short local wildlife 360 films from the AONB to help build and expand reach of our VR 'Ocean Explorers programme.

Volunteer recruitment

Volunteers are our lifeblood and mean we can reach out to a much wider audience. We have 20 very active volunteers who gave over 988 hours to Plastic Free North Devon. We are regularly contacted by people looking to get involved and take action.

Achievements and performance

Ocean Explorer Academy

Launched our Ocean Explorer Academy pilot project with Ilfracombe Academy to connect students to the nature right on our doorstep. With children at its heart. With children at its heart, our flagship educational outreach project engages young people in our community to:

- Make a CONNECTION with nature
- Build a COMMUNITY of support
- Take ACTION together

Plastic Free North Devon
Registration Number
Charity Number 1182464
Company Limited By Guarantee

**Report of the trustees (incorporating the Text Switch report)
for the year ended 31 March 2022**

Ocean Explorer Outreach

Immersing young people and adults alike in our specially created footage of snorkelling with seals around Lundy Island, a rockpooling adventure, and a voyage down the River Taw and out to sea.

We use these experiences as a stepping board to elicit questions from curious minds and start to share ways in which we can shape our daily habits to be kinder to our environment. The aim is to connect individuals with the complex beauty on our doorstep and inspire them to want to protect it.

Visitor Campaign

Continuing to build on our Visitor Campaign resources to holiday accommodation providers on how to have a less impactful holiday. Including a discount on our Protect our Playground Wooden bellyboards encouraging providers to supply sustainable beach toys to their guests.

Repair Cafes

Launched our Repair Café in Braunton to help people repair and reuse their textiles with volunteers skills in order to help communities create resilience to the climate crisis. This is now a regular feature in the PFND calendar.

The Plastic Free Water Bar

A bespoke water bar providing an alternative to plastic water bottles at events.

Volunteering

We have a strong team of core volunteers who help keep our charity running.

Events

As well as attending events with our education stand and water bar we organise our own events e.g. film nights.

Education

We have built long-lasting partnerships with schools and colleges and deliver assemblies as well as supporting policy changes in schools and seeing the effect rippling out into the wider community.

Cleanse and Clean

We regularly organise community cleans under our Cleanse and Clean banner, with the local community using data collected to inform national surveys such as the Marine Conservation Society and Surfers Against Sewage. Including a Day of Action on the last weekend of January .

PFND Website/Directory

Our website is a go to for the local community (businesses and people) to find out how to get involved and how to reduce their plastic footprint.

Plastic Free North Devon
Registration Number
Charity Number 1182464
Company Limited By Guarantee

**Report of the trustees (incorporating the Text Switch report)
for the year ended 31 March 2022**

Financial review

PFND has had a successful year with some substantial grants and sponsorship.

This has left the charity in a very good financial position and we have continued to receive support from the local community and partnerships we have made.

At the end of the financial year, we have £41,103 in the bank and in cash.

Reserves policy

The Trustees policy for holding reserves is to maintain 6 months of running costs. As at the year end, there was unrestricted reserves of £36,331 (2021: £30,440), which is equivalent to over 7 months of unrestricted expenditure.

Restricted reserves were £4,772 (2021 Nil).

Principle Source of Funds

- Fundraising through events, raffles and activities
- An ongoing programme of grant applications
- We are building on our business sponsorship programme to help secure a sustainable source of income into the future.

Plans for future periods

The Trustees continue to seek new Committee Members to promote the growth of the Charity.

The Charity remains committed to promoting and publicising the Charity to create greater public aware of the Charity's aims and achievements to date.

**Plastic Free North Devon
Registration Number
Charity Number 1182464
Company Limited By Guarantee**

**Report of the trustees (incorporating the Text Switch report)
for the year ended 31 March 2022**

Statement of trustees' responsibilities

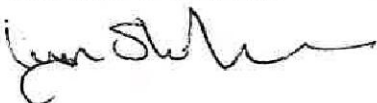
The trustees (who are also directors of Plastic Free North Devon for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



**Lyn Strahan
Trustee**

Dated: 30/1/23.

Plastic Free North Devon
 Registration Number
 Charity Number 1182464

Receipts and Payments Account

For the year ended 31 March 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 2022 Total £ | 2021 Total £ |
|-------------------------------------------|-------|-------------------------|-----------------------|--------------------|--------------------|
| Receipts | | | | | |
| Incoming resources from generating funds: | | | | | |
| Donations | 2 | 56,167 | 29,993 | 86,160 | 41,922 |
| Activities for generating funds | 3 | 6,229 | - | 6,229 | 1,462 |
| Total receipts | | <u>62,396</u> | <u>29,993</u> | <u>92,389</u> | <u>43,384</u> |
| Payments | | | | | |
| Merchandise | | - | - | - | 1,580 |
| Staff costs | 6 | 44,486 | 10,900 | 55,386 | 22,419 |
| Premises costs | | 2,501 | - | 2,501 | - |
| Office Costs | | 1,256 | 180 | 1,436 | 1,576 |
| Development costs | | 52 | - | 52 | 55 |
| VR Kit | | - | - | - | 1,700 |
| Body board project | | 3,064 | - | 3,064 | 567 |
| Other projects | | - | - | - | 134 |
| Ambassadors | | 893 | 14,141 | 15,034 | - |
| SBR | | 387 | - | 387 | - |
| Repairs and maintenance | | 3,866 | - | 3,866 | - |
| Total payments | | <u>56,505</u> | <u>25,221</u> | <u>81,726</u> | <u>28,031</u> |
| Net of receipts/(payments) | | 5,891 | 4,772 | 10,663 | 15,353 |
| Cash funds brought forward | | 30,440 | - | 30,440 | 15,087 |
| Cash funds carried forward | | <u>36,331</u> | <u>4,772</u> | <u>41,103</u> | <u>30,440</u> |

All of the above amounts relate to continuing activities.

The notes on pages 9 to 13 form an integral part of these financial statements.

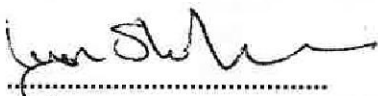
Plastic Free North Devon
 Registration Number
 Charity Number 1182464

Statement of Assets and Liabilities

As At 31 March 2022

| | Notes | £ | 2022 £ | £ | 2021 £ | £ |
|-------------------------------|-------|---------------|---------------|---------------|---------------|---|
| Cash funds | | | | | | |
| Bank and cash | | 41,103 | | 30,440 | | |
| | | <u>41,103</u> | | <u>30,440</u> | | |
| Assets and liabilities | | | <u>41,103</u> | | <u>30,440</u> | |
| Funds | | | | | | |
| | 8 | | | | | |
| Restricted income funds | | | 4,772 | | | |
| Unrestricted income funds | | | 36,331 | | 30,440 | |
| Total funds | | | <u>41,103</u> | | <u>30,440</u> | |

The financial statements were approved by the Trustees on 26/01/2023..... and signed on its behalf by



.....
 Lyn Strahan
 Trustee

The notes on pages 9 to 13 form an integral part of these financial statements.

Plastic Free North Devon
Registration Number
Charity Number 1182464
Company Limited By Guarantee

Notes to the financial statements
for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the receipts and payments basis and in accordance with FRS102, the Charities SORP (FRS102) and the requirement of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP (FRS102) and the Charities Act 2011.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement as it is classed as a small charity.

1.3. Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity receives the income. The following specific policies are applied to particular categories of income:

Donations are received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when received.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included.

Notes to the financial statements
 for the year ended 31 March 2022

1.5. Resources expended

Expenditure is recognised on a payments basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

| | Unrestricted funds | Restricted funds | 2022 Total | 2021 Total |
|-----------------------|--------------------|------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Donations | 7,417 | - | 7,417 | 3,787 |
| Grants | 4,599 | 29,993 | 34,592 | 21,250 |
| Corporate Sponsorship | 44,151 | - | 44,151 | 16,885 |
| | <u>56,167</u> | <u>29,993</u> | <u>86,160</u> | <u>41,922</u> |

3. Activities for generating funds

| | Unrestricted funds | 2022 Total | 2021 Total |
|-------------------|--------------------|--------------|--------------|
| | £ | £ | £ |
| Merchandise | 2,264 | 2,264 | 487 |
| Talks | 1,240 | 1,240 | 545 |
| Body Board Income | 2,725 | 2,725 | 430 |
| | <u>6,229</u> | <u>6,229</u> | <u>1,462</u> |

Plastic Free North Devon
 Registration Number
 Charity Number 1182464
 Company Limited By Guarantee

Notes to the financial statements
 for the year ended 31 March 2022

4. Costs of charitable activities - by activity

| | Activities undertaken directly £ | Grant funding activities £ | 2022 Total £ | 2021 Total £ |
|----------------------------------------|-------------------------------------------|-------------------------------------|--------------------|--------------------|
| Operations of Plastic Free North Devon | 81,655 | 71 | 81,726 | 28,031 |
| | <u>81,655</u> | <u>71</u> | <u>81,726</u> | <u>28,031</u> |

5. Net incoming resources for the year

| | 2022 £ | 2021 £ |
|---------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Net incoming resources is stated after charging: Research and development - expenditure in current year | 52 | 55 |
| | <u>52</u> | <u>55</u> |

6. Employees

| Employment costs | 2022 £ | 2021 £ |
|-----------------------|---------------|---------------|
| Wages and salaries | 48,357 | 22,419 |
| Social security costs | 5,429 | - |
| Pension costs | 1,600 | - |
| | <u>55,386</u> | <u>22,419</u> |

No employee received emoluments of more than £60,000 (2021 : None).

Number of employees

The average monthly numbers of employees during the year was as follows:

| | 2022 Number | 2021 Number |
|-----------|----------------|----------------|
| Employees | <u>7</u> | <u>7</u> |

Notes to the financial statements
 for the year ended 31 March 2022

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

8. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---------------------------------------------------|-------------------------|-----------------------|------------------|
| Fund balances at 31 March 2022 as represented by: | | | |
| Current assets | 36,331 | 4,772 | 41,103 |
| | <u>36,331</u> | <u>4,772</u> | <u>41,103</u> |

9. Unrestricted funds

| | At 1 April 2021 £ | Incoming resources £ | Outgoing resources £ | At 31 March 2022 £ |
|--------------------|----------------------------|----------------------------|----------------------------|-----------------------------|
| Unrestricted funds | <u>30,440</u> | <u>62,396</u> | <u>(56,505)</u> | <u>36,331</u> |

Purposes of unrestricted funds

Unrestricted funds are used to further the objects of the charity, but are subject to no restrictions on their use within those objects.

10. Restricted funds

| | At 1 April 2021 £ | Incoming resources £ | Outgoing resources £ | At 31 March 2022 £ |
|---------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|
| Restricted donations and grants | <u>-</u> | <u>29,993</u> | <u>(25,221)</u> | <u>4,772</u> |

Purposes of restricted funds

Restricted donations and grants have been given for the use towards the costs of the ambassadors and towards the staff costs in relation to certain projects.

Plastic Free North Devon
Registration Number
Charity Number 1182464
Company Limited By Guarantee

Notes to the financial statements
for the year ended 31 March 2022

11. Company limited by guarantee

Plastic Free North Devon is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Plastic Free North Devon
Registration Number
Charity Number 1182464

Independent examiner's report to the trustees on the unaudited financial statements of Plastic Free North Devon.

I report on the accounts of Plastic Free North Devon for the year ended 31 March 2022 set out on pages 2 to 13.

Respective responsibilities of Text Switch and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ian Huggett FCA

Independent examiner

Westcotts
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

30/1/23