

**REGISTERED COMPANY NUMBER: 08089321 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1190633**

**Report of the Trustees and**

**Unaudited Financial Statements for the Year Ended 31 May 2023**

**for**

**Plant-for-the-Planet UK  
(A Company Limited by Guarantee)**

Swindells LLP  
Chartered Accountants  
Atlantic House  
8 Bell Lane  
Bellbrook Industrial Estate  
Uckfield  
East Sussex  
TN22 1QL

**Contents of the Financial Statements  
for the Year Ended 31 May 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7 to 8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10 to 11
<b>Cash Flow Statement</b>	12
<b>Notes to the Cash Flow Statement</b>	13
<b>Notes to the Financial Statements</b>	14 to 19
<b>Detailed Statement of Financial Activities</b>	20

**Report of the Trustees  
for the Year Ended 31 May 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees have pleasure in presenting their report and the audited financial statements of the charitable company for the year ended 31 May 2023.

**CHARITABLE AIMS**

To raise awareness amongst children and adults about the issues of the climate crisis and developmental equity. The Initiative also works to restore forests (planting trees and protecting forests) and considers this to be both a practical and symbolic action in efforts to mitigate the effect of the climate crisis.

Each aspect of our work contributes to our charitable aims in some way.

While all organizations that are within the international network of Plant-for-the-Planet are recognised as potential worthy donation recipients, in 2023 donations were made to one of our international partners in Spain as follows:

**Fundación Plant-for-the-Planet España**

A not-for-profit foundation registered under the laws of 49/2002, incorporated under the el Registro de Fundaciones (Foundation Register), having its principal office at: Calle Diputacio Num 119, Piso 3, Pta. 2, 08015 Barcelona.

In Spain, the donation has been made toward forest landscape restoration; through the planting of trees in (a) Doñana National Park, Andalucía and/or (b) the Green Belt of Granada. This contributes to our aims of planting and caring for trees and encouraging the planting and caring for trees globally, and fostering an appreciation of trees and the amenity and ecological value of tree cover; advance education for the public benefit in trees and their habitats.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Promote the conservation, protection and improvement of the physical and natural environment, in particular by:

- planting and caring for trees and encouraging the planting and caring for trees globally, and
- fostering an appreciation of trees and the amenity and ecological value of tree cover;
- advance education for the public benefit in trees and their habitats, and
- promote the sciences of silviculture, arboriculture, agro- forestry and associated fields for the public benefit.

**ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT**

In planning the charity's activities for the year, the Trustees complied with the requirements of s17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

## **Plant-for-the-Planet UK**

### **Report of the Trustees for the Year Ended 31 May 2023**

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Main achievements summary**

In Spain:

Fundación Plant-for-the-Planet España identifies, trains and empowers the future climate leaders of Doñana and its environments. Ambassadors are engaged in Academies and other Climate Education activities to actively participate in events and to motivate and others to take action. Highlights include:

- o 128,000 trees restored in Doñana National Park (refer [www.reforestadodonana.org](http://www.reforestadodonana.org))
- o In the locality of Doñana: three youth empowerment events held with 129 youth trained.
- o 23,500 trees restored with Granada Green Belt - refer <http://www.anilloverdegranada.org/>
- o In the locality of Granada: six youth empowerment events held with 196 youth trained.
- o Restoration of Lanchas del Genil with 1500 trees marras
- o Laying out of mulch on plantation to prevent evapotranspiration of soil moisture
- o 35 different tree and plant species planted

##### **Measure of success**

Plant-for-the-Planet UK uses the following criteria to assess success:

- o An increase in donations received.
- o Available re-distributions given to organisations to enable forest ecosystem restoration and conservation, as well as youth
- o All financial and reporting requirements met.
- o Achievement of goals as set out in Report of the Trustees.

##### **Plans for next financial year**

Summary

Plans for 2023-2024 are to formalize the long-term support of the Spanish projects and provide funds to either or both Ghanaian and Ethiopian community-based (smaller scale) forest restoration efforts.

Spain

Plant-for-the-Planet UK will continue to fund forest ecosystems with the intention to establish a framework agreement with Fundación Plant-for-the-Planet España outlining the intention of Plant-for-the-Planet UK to support the restoration projects in "Doñana and Granada" in the long-term.

Africa

Plant-for-the-Planet UK intends to expand the support of restoration activities on the African continent (in countries such as Ethiopia and Ghana). We shall utilize funds, in line with our charitable objects, to contribute to forest landscape restoration and conservation activities by the Ethiopian Orthodox Church - Development and Interchurch Aid Commission (EOC-DICAC - the Recipient) and Konso Development Association (KDA). Furthermore:

The funds will be used for forest restoration (planting), maintenance and management.

Approved Uses include all necessary activities and interventions that contribute to the sustainability and success of the programme/restoration activities (such as NTFPs and community development).

Approved uses include replacement planting for areas with low survival rates and where human supported restoration/interventions can have a positive impact.

## **Plant-for-the-Planet UK**

### **Report of the Trustees for the Year Ended 31 May 2023**

#### **Governance**

To improve the governance of Plant-for-the-Planet UK and to ensure we meet Charity Commission guidelines and deadlines, we will be formally engaging an accountant and charity management expert.

#### **Financial review**

##### **Financial position**

At 31 May 2023 the charitable company had free reserves of £721,114 (2022 - £288,714). The net surplus for the year of £432,400 represents an increase when compared to the previous year's surplus on ongoing activities of £16,741.

##### **Reserves policy**

Charitable free reserves are defined as, income which becomes available to the charitable company and is to be spent at the trustees' discretion in furtherance of any of the charity's objectives, but which is not yet spent, committed or designated.

The free reserves of the charitable company are represented by the accumulation of cash reserves from the surplus of income over expenditure in both the current and past financial years. The charitable company currently has annual running costs of approximately £5,000 that require financing before retaining most of its free reserves for the purposes of financing its future charitable objectives.

The level of free reserves is reviewed regularly by the trustees and the charitable company's reserves policy is to maintain accumulated funds at a sufficient level to cover the annual running costs of the charitable company for the foreseeable future with any surpluses used to support future charitable objectives.

##### **Distribution to Fundación Plant-for-the-Planet España**

During the financial year, disbursements of £434,783 were made to Fundación Plant-For-the-Planet España.

The Trustees have been advised that two potential compliance issues have been identified relating to this distribution:

1. The support was not resolved at a board meeting, only by the signed "Donation Agreement".
2. Karolin Finkbeiner was a member of the board of Directors of the Recipient organisation (Fundación Plant-for-the-Planet España) between June 2013 and June 2023. This represents a potential conflict of interest.

Plant-for-the-Planet UK has engaged the law firm Batewells to resolve the above problems, and Karolin Finkbeiner is liaising with this firm. The Trustees of Plant-For-The-Planet UK have confirmed that they still intend to support the programme of Fundación Plant-For-the-Planet España.

Finally, in respect of this issue, further distributions of €320,000 or £278,066 were made to Fundación Plant-For-the-Planet España in two amounts of €160,000 each on 29/9/2023 and 22/11/23.

**Report of the Trustees  
for the Year Ended 31 May 2023**

**STRATEGIC REPORT**

**Principal risks and uncertainties**

The trustees continually review:

- The high and significant risks to which the charity is exposed;
- the cause, effect and potential impact associated with each risk; and
- the countermeasures and contingencies to reduce the probability and effect of the risk to a level the trustees considers to be acceptable.

The charity has an up-to-date risk register which is regularly reviewed, consideration is given to necessary steps to mitigate the risks or improve controls and also to identify any new risks to the charity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Plant-for-the-Planet UK is a registered charitable company number 08089321, governed by its Memorandum and Articles of Association and incorporated on 30 May 2012.

The company was granted charitable status on 29 July 2020.

**Organisational structure**

The charitable company is administered by the trustees comprising of the individuals who are the trustees of the charitable company at any given time, including the first trustees and their successors. In selecting individuals for appointment as trustees, the trustees have regard to the skills, knowledge and experience required for the effective administration of the charitable company. Currently there are 2 trustees, with plans to recruit a further trustee in the coming year to build the skills across the board.

**Decision making**

The board of trustees makes and approves policy decisions at board meetings.

Notes of the decisions made are devolved to the support team who implement the decisions made and report back to the board.

**Report of the Trustees  
for the Year Ended 31 May 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

Plant-for-the-Planet understands that induction and training is vital for new trustees to help them get up to speed with the role, the organisation and their legal responsibilities. It will also help them to understand our key policies and procedures.

When new trustees are appointed to the board, they will receive an induction pack which includes information on trustee duties, a copy of our governing document and Charity Commission guidelines for trustees. We will provide copies of all the charity policies and procedures, general and specifically relevant to the trustee's role. It is expected that new trustees will take the time to read the charity's governing document and understand the rules, aims and objectives. However, it is the new trustee's responsibility to ensure they are informed of all policies and key documents relevant to the charity.

Plant-for-the-Planet UK recognises the Charity Governance Code and Charity Commission Guidance which stipulates the 6 main responsibilities of a trustee - these can be viewed in full via the Charity Commission Website CC3- The Essential Trustee: What's involved. As part of the induction and training process this will be discussed in full.

At the earliest opportunity following receipt of all documentation as outlined above a board trustee will arrange to meet with the new trustee to discuss the current work priorities of the charity, answer any questions about roles and responsibilities and confirm any time scales relevant to the new trustee's role and skill set. During this meeting the board trustee will also review the skills of the new trustee and arrange any mentoring or training felt appropriate.

If possible a meeting of fellow trustees, either in person or virtually, will be arranged for the new trustee to meet their fellow trustees - we believe a good relationship between all trustees who are collectively responsible and accountable for the overall management of the charity is key to the charity's success.

The procedure for trustee meetings will be discussed particularly how to prepare for them in advance and to contribute with views and ideas. It is essential that any new trustee feels confident to ask questions, particularly on things they are unclear about to increase knowledge and effectiveness.

**Review of trustee performance**

On a regular basis (preferably annually) the Chair will speak to individual trustees to consider their contribution to the organisation and identify any areas where the trustee would benefit from additional training or support. The trustee board will collectively review its performance at regular intervals, again preferably annually along with a trustee skills audit. It should also review the performance of the Chair person. The trustee board will use resources available from Government Governance Support Agencies to support this process.

**Management**

The management of the charitable company is vested in the officers of the company, who are all directors for the purpose of company law and trustees for the purpose of charity law.

**Report of the Trustees  
for the Year Ended 31 May 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08089321 (England and Wales)

**Registered Charity number**

1190633

**Registered office**

Littlebrook Farm  
Haslemere Road  
Brook  
Godalming  
GU8 5LB

**Trustees**

Ms K A Finkbeiner  
C M G Goldblatt (resigned 13/10/2023)  
S Michalcik

**Independent Examiner**

Swindells LLP  
Chartered Accountants  
Atlantic House  
8 Bell Lane  
Bellbrook Industrial Estate  
Uckfield  
East Sussex  
TN22 1QL

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..27/02/2024..... and signed on the board's behalf by:



.....  
S Michalcik - Trustee



**Independent Examiner's Report to the Trustees of  
Plant-for-the-Planet UK**

**Independent examiner's report to the trustees of Plant-for-the-Planet UK ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of  
Plant-for-the-Planet UK**

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act;  
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Melanie Richardson (FCA)

Swindells LLP  
Chartered Accountants  
Atlantic House  
8 Bell Lane  
Bellbrook Industrial Estate  
Uckfield  
East Sussex  
TN22 1QL

Date: .....

**Plant-for-the-Planet UK**

**Statement of Financial Activities  
for the Year Ended 31 May 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	873,646	1,165,080
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Donations		434,783	1,137,417
Governance costs		6,784	5,575
Finance costs		(321)	5,347
<b>Total</b>		441,246	1,148,339
<b>NET INCOME</b>		432,400	16,741
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		288,714	271,973
<b>TOTAL FUNDS CARRIED FORWARD</b>		721,114	288,714

The notes form part of these financial statements

**Plant-for-the-Planet UK**

**Balance Sheet  
31 May 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	9	65,229	-
Cash at bank		660,046	293,714
		<hr/>	<hr/>
		725,275	293,714
 <b>CREDITORS</b>			
Amounts falling due within one year	10	(4,161)	(5,000)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		721,114	288,714
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		721,114	288,714
		<hr/>	<hr/>
<b>NET ASSETS</b>		721,114	288,714
		<hr/>	<hr/>
<b>FUNDS</b>	11		
Unrestricted funds		721,114	288,714
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		721,114	288,714
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Plant-for-the-Planet UK**

**Balance Sheet - continued**  
**31 May 2023**

The financial statements were approved by the Board of Trustees and authorised for issue on  
..27/02/2024..... and were signed on its behalf by:

A handwritten signature in black ink, consisting of a stylized 'S' followed by a horizontal line and a small flourish at the end.

.....  
S Michalcik - Trustee

The notes form part of these financial statements

**Plant-for-the-Planet UK**

**Cash Flow Statement  
for the Year Ended 31 May 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	366,332	75,280
Net cash provided by operating activities		366,332	75,280
<b>Change in cash and cash equivalents in the reporting period</b>		366,332	75,280
<b>Cash and cash equivalents at the beginning of the reporting period</b>		293,714	218,434
<b>Cash and cash equivalents at the end of the reporting period</b>		660,046	293,714

The notes form part of these financial statements

**Plant-for-the-Planet UK**

**Notes to the Cash Flow Statement  
for the Year Ended 31 May 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023	2022
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	432,400	16,741
<b>Adjustments for:</b>		
(Increase)/decrease in debtors	(65,229)	53,411
(Decrease)/increase in creditors	(839)	5,128
	<u>366,332</u>	<u>75,280</u>
<b>Net cash provided by operations</b>	<u><u>366,332</u></u>	<u><u>75,280</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.6.22	Cash flow	At 31.5.23
	£	£	£
<b>Net cash</b>			
Cash at bank	293,714	366,332	660,046
	<u>293,714</u>	<u>366,332</u>	<u>660,046</u>
	<u>293,714</u>	<u>366,332</u>	<u>660,046</u>
<b>Total</b>	<u><u>293,714</u></u>	<u><u>366,332</u></u>	<u><u>660,046</u></u>

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 May 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.



Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	699,995	932,258
Gift aid	173,651	232,822
	<u>873,646</u>	<u>1,165,080</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Donations	434,783	-	434,783
Governance costs	-	6,784	6,784
Finance costs	-	(321)	(321)
	<u>434,783</u>	<u>6,463</u>	<u>441,246</u>

**Distribution to Fundación Plant-for-the-Planet España**

During the financial year, disbursements of £434,783 were made to Fundación Plant-For-the-Planet España.

The Trustees have been advised that two potential compliance issues have been identified relating to this distribution:

1. The support was not resolved at a board meeting, only by the signed "Donation Agreement".
2. Karolin Finkbeiner was a member of the board of Directors of the Recipient organisation (Fundacion Plant-for-the-Planet Espana) between June 2013 and June 2023. This represents a potential conflict of interest.

Plant-for-the-Planet UK has engaged the law firm Batewells to resolve the above problems, and Karolin Finkbeiner is liaising with this firm. The Trustees of Plant-For-The-Planet UK have confirmed that they still intend to support the programme of Fundación Plant-For-the-Planet España.

Finally, in respect of this issue, further distributions of €320,000 or £278,066 were made to Fundación Plant-For-the-Planet España in two amounts of €160,000 each on 29/9/2023 and 22/11/23.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**4. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Governance costs	240	-	6,544	6,784
Finance costs	-	(321)	-	(321)
	<u>240</u>	<u>(321)</u>	<u>6,544</u>	<u>6,463</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	<u>700</u>	<u>3,500</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**Trustees' expenses**

During the year, one (2022: None) trustees received reimbursements of travel and other employment related expenses amounting to £26 (2022: £Nil).

**7. STAFF COSTS**

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

	2023	2022
Trustees	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 May 2023**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,165,080
	<hr/>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Donations	1,137,417
Governance costs	5,575
Finance costs	5,347
	<hr/>
<b>Total</b>	1,148,339
	<hr/>
<b>NET INCOME</b>	16,741
	<hr/>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	
As previously reported	218,562
Prior year adjustment	53,411
	<hr/>
<b>As restated</b>	271,973
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	288,714
	<hr/> <hr/>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Prepayments and accrued income	65,229	-
	<hr/> <hr/>	<hr/> <hr/>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 May 2023**

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

	2023	2022
	£	£
Accruals and deferred income	4,161	5,000
	<u>4,161</u>	<u>5,000</u>

**11. MOVEMENT IN FUNDS**

	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	288,714	432,400	721,114
	<u>288,714</u>	<u>432,400</u>	<u>721,114</u>
<b>TOTAL FUNDS</b>	<u>288,714</u>	<u>432,400</u>	<u>721,114</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	873,646	(441,246)	432,400
	<u>873,646</u>	<u>(441,246)</u>	<u>432,400</u>
<b>TOTAL FUNDS</b>	<u>873,646</u>	<u>(441,246)</u>	<u>432,400</u>

**Comparatives for movement in funds**

	At 1.6.21	Prior year adjustment	Net movement in funds	At 31.5.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	218,562	53,411	16,741	288,714
	<u>218,562</u>	<u>53,411</u>	<u>16,741</u>	<u>288,714</u>
<b>TOTAL FUNDS</b>	<u>218,562</u>	<u>53,411</u>	<u>16,741</u>	<u>288,714</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,165,080	(1,148,339)	16,741
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,165,080</u>	<u>(1,148,339)</u>	<u>16,741</u>

**12. RELATED PARTY DISCLOSURES**

During the year disbursements of €500,000, or £434,783 were made to Fundación Plant-for-the-Planet España, an independent organisation also part of the Plant-for-the-Planet International Network.

**13. POST BALANCE SHEET EVENTS**

Further disbursements of €320,000 or £278,066 have been paid to Fundación Plant-for-the-Planet España since the year end.

**Plant-for-the-Planet UK**

**Detailed Statement of Financial Activities  
for the Year Ended 31 May 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	699,995	932,258
Gift aid	173,651	232,822
	<hr/>	<hr/>
	873,646	1,165,080
	<hr/>	<hr/>
<b>Total incoming resources</b>	873,646	1,165,080
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations	434,783	1,137,417
 <b>Support costs</b>		
<b>Management</b>		
Sundries	240	575
 <b>Finance</b>		
Bank charges	423	285
Loss on foreign exchange	(744)	5,062
	<hr/>	<hr/>
	(321)	5,347
 <b>Governance costs</b>		
Auditors' remuneration	700	3,500
Accountancy fees	4,160	1,500
Legal and professional fees	1,684	-
	<hr/>	<hr/>
	6,544	5,000
	<hr/>	<hr/>
<b>Total resources expended</b>	441,246	1,148,339
	<hr/>	<hr/>
<b>Net income</b>	432,400	16,741
	<hr/>	<hr/>

This page does not form part of the statutory financial statements