

**PLANT - FOR - THE - PLANET UK  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT  
AND  
STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31ST MAY 2025**

**COMPANY REGISTRATION No: 8089321**

**CHARITY REGISTRATION No: 1190633**

Independent Examiners Ltd  
The Grain Store  
Hills Barns,  
Appledram Lane South,  
Chichester, West Sussex  
PO20 7EG

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**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1190633
<b>COMPANY REGISTRATION NUMBER</b>	8089321
<b>DATE OF INCORPORATION</b>	30 May 2012
<b>GOVERNING DOCUMENT</b>	Memorandum and articles incorporated 30 May 2012 as amended by special resolution registered at Companies House on 23 Jul 2020.
<b>YEAR START</b>	01 June 2024
<b>YEAR ENDED</b>	31 May 2025
<b>DIRECTORS</b>	K A Finkbeiner M. F Finkbeiner (appointed 1/5/2024) S Michalcik (resigned 22/5/2024)
<b>OBJECTS</b>	<p>Promote the conservation, protection and improvement of the physical and natural environment, in particular by:</p> <ul style="list-style-type: none"><li>- planting and caring for trees and encouraging the planting and caring for trees globally.</li><li>- fostering an appreciation of trees and the amenity and ecological value of tree cover.</li><li>- advance education for the public benefit in trees and their habitats.</li><li>- promote the sciences of silviculture, arboriculture, agro- forestry and associated fields for the public benefit.</li></ul>
<b>REGISTERED ADDRESS</b>	Littlebrook Farm Haslemere Road Brook Godalming GU8 5LB
<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd The Grain Store Hills Barns, Appledram Lane South, Chichester, West Sussex PO18 8NF

**PLANT – FOR – THE – PLANET UK**  
**Report for the Trustees**  
**For the Year Ended 31 May 2025**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees have pleasure in presenting their report and the financial statements of the charitable company for the year ended 31 May 2025.

**CHARITABLE AIMS**

To raise awareness amongst children and adults about the climate crisis and global equity. The initiative works to restore forests through planting and protection and regards these actions as both symbolic and practical steps in mitigating the climate crisis.

Every aspect of our operations contributes in some form to these charitable aims.

**OBJECTIVES AND ACTIVITIES**

The charitable company seeks to promote climate education and environmental conservation through:

- raising awareness of the interconnections between the climate crisis and the global justice crisis, and how global Warming exacerbates social inequality worldwide;
- promoting understanding of the global context of climate action and the need for equitable solutions;
- supporting the restoration and protection of tree cover;
- advancing public understanding of trees, global restoration, and ecosystems;
- promoting the sciences of silviculture, arboriculture, agroforestry and associated fields for the public benefit; and
- supporting research and training in forestry-related sciences.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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.

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.

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

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**Report for the Trustees**  
**For the Year Ended 31 May 2025**

**STRATEGIC REPORT**

**Main Achievements Summary**  
**In Mexico**

During the financial year 2024/25, the trustees have continued to closely monitor the development of the restoration activities in Mexico, which Plant-for-the-Planet UK has successfully supported in recent years. Regular progress reports are received from Plant-for-the-Planet A.C., Mexico, providing assurance that funds granted are being applied effectively and in line with the charity's objectives.

The Mexican restoration programme has further expanded its large-scale reforestation and forest maintenance efforts across the Yucatán Peninsula. In cooperation with regional research institutions and authorities such as INIFAP and SEMABICC, Plant-for-the-Planet A.C. continued restoration work on degraded and fire-affected lands, including areas surrounding the Balam-Ku and Balam-Kin Biosphere Reserves and the San Felipe Bacalar Nature Reserve. These interventions include targeted enrichment planting to reintroduce native species, enhance biodiversity, and stabilise fragile ecosystems.

In addition to ecological restoration, the local team supports community-based agroforestry initiatives by distributing seedlings to smallholder farmers—promoting sustainable land-use practices and strengthening local livelihoods.

***In Spain***

Plant-for-the-Planet UK continues to recognise and appreciate the strong progress made by Fundación Plant-for-the-Planet España in advancing forest restoration and youth empowerment across the country. The trustees receive regular updates confirming the high quality and consistency of project delivery, reflecting the foundation's professional approach and long-term commitment to ecosystem recovery.

During the reporting period, Fundación Plant-for-the-Planet España further consolidated its restoration and environmental education activities, with a particular focus on landscape restoration in Andalusia and the Green Belt of Granada. Beyond the ecological outcomes, the Spanish team continues to play a key role in inspiring and training young climate ambassadors, ensuring that environmental awareness and climate justice remain at the heart of its mission.

The trustees regard the work in Spain as a model of effective collaboration, combining scientific rigour, community engagement, and youth participation—an approach that exemplifies the values shared across the international Plant-for-the-Planet network.

**Plans for 2025–2026**

In line with the charity's founding vision, Plant-for-the-Planet UK aims to expand its domestic activities in the coming years, with a particular focus on empowering children and young people to champion climate justice through participation in forest protection and restoration initiatives.

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**Report for the Trustees**  
**For the Year Ended 31 May 2025**

**FINANCIAL REVIEW**

At 31 May 2025, the charitable company held unrestricted reserves of £627,815. The net expenditure for the year was £115,336, reflecting disbursements aligned with the charity's objectives. Donations were made to international partners in Spain, while administrative costs in the UK were kept minimal at £ 2,889.

The trustees regularly review the reserves policy, aiming to maintain sufficient funds to meet the charity's obligations, with surplus funds designated to support reforestation and education initiatives.

**PRINCIPAL RISKS AND UNCERTAINTIES**

The board of trustees systematically reviews the charity's risk register. Key areas of risk in 2025/26 included:

- governance and oversight of international disbursements,
- foreign currency volatility in transfers,
- and reputational risks relating to compliance and disclosure.

Risk controls include annual legal review of donation agreements, pre-disbursement project validation, and formal board documentation of all strategic transfers.

**INDUCTION AND TRAINING OF NEW TRUSTEES**

The board maintains a structured induction process for new trustees, including provision of core governance documents, Charity Commission guidance, and internal policies. New trustees are expected to familiarise themselves with the charity's mission, objectives, and oversight framework.

Initial meetings are arranged between new and existing trustees to support integration and to assess any mentoring or training needs. Trustees are encouraged to raise questions and participate actively from the outset.

**REVIEW OF TRUSTEE PERFORMANCE**

The Chair of the board conducts regular one-to-one reviews with trustees to reflect on their engagement and contributions, and to identify any capacity-building needs. Annual collective board evaluations include a trustee skills audit, and review of the Chair's performance. External guidance and templates are used where helpful to support this review process.

**MANAGEMENT**

The charitable company is managed by its board of trustees. Operational support and financial oversight are provided by designated officers acting in accordance with the charity's governing document and under trustee supervision.

**Statement of Directors' Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing the financial statements the Board is required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business and;

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- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They 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 also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2025 and confirm that I have made available all information necessary for its preparation.

**SIGNATURE**

Approved by the board of trustees and signed on its behalf by:



K A Finkbeiner – Trustee

Date: 18. March 2026

**PLANT - FOR - THE - PLANET UK  
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**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 May 2025.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the Company (who are also the directors of the company 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 for this period under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).


**INDEPENDENT EXAMINER'S STATEMENT**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed :   
Date: 18.3.26

K Gomes FCIE MAAT  
Independent Examiners Ltd  
The Grain Store  
Hills Barns,  
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Chichester,  
PO20 7EG



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STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MAY 2025

(Incorporating Income & Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
<b>INCOME</b>					
Income from:					
Donations and Legacies	3a	289,947	-	289,947	599,136
<b>TOTAL INCOME</b>		<b>289,947</b>	<b>-</b>	<b>289,947</b>	<b>599,136</b>
<b>EXPENDITURE</b>					
Expenditure on:					
Charitable Activities	4a	174,611	-	174,611	807,771
<b>TOTAL EXPENDITURE</b>		<b>174,611</b>	<b>-</b>	<b>174,611</b>	<b>807,771</b>
<b>NET INCOME/ EXPENDITURE</b>		<b>115,336</b>	<b>-</b>	<b>115,336</b>	<b>(208,635)</b>
Transfers between Funds		-	-	-	-
Funds Brought Forward		512,479	-	512,479	721,114
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>627,815</b>	<b>-</b>	<b>627,815</b>	<b>512,479</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 14 form part of these financial statements.

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**BALANCE SHEET**  
**AS AT 31ST MAY 2025**

	Note	31-May-25 Total £	31-May-24 Total £
<b>Fixed Assets</b>			
Tangible Assets	2	-	-
<b>Current Assets</b>			
Debtors & Prepayments	7	184,766	176,945
Cash at Bank and in Hand	6	445,449	336,734
<b>Total Current Assets</b>		<b>630,215</b>	<b>513,679</b>
<b>Creditors:</b> amounts falling due within one year	8	2,400	1,200
<b>NET CURRENT ASSETS</b>		<b>627,815</b>	<b>512,479</b>
<b>TOTAL ASSETS</b> less current liabilities		<b>627,815</b>	<b>512,479</b>
<b>NET ASSETS</b>		<b>627,815</b>	<b>512,479</b>
<b>Funds of the Charity</b>			
General Funds	5	627,815	512,479
Restricted Funds	5	-	-
<b>Total Funds</b>		<b>627,815</b>	<b>512,479</b>

**Directors' Responsibilities:**

For the financial period ending 31 May 25 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 14 were approved by the trustees, and authorised for issue and signed on their behalf by:

Approved by the Directors on :

*18. March 2026*

Signed on their behalf by Director :

*[Signature]*

Print Name:

*Michael Frithjof Finkebeiner*

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2025**

**1. ACCOUNTING POLICIES**

**Basis of Preparation**

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.

**Going Concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MAY 2025**

**2. FIXED ASSETS**

The Charity does not currently hold any Fixed Assets for this financial period.

**3. INCOME**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
<b>a) Donations and Legacies</b>					
Donations		174,329	-	174,329	526,095
Gift Aid		107,797	-	107,797	72,015
Interest		7,821	-	7,821	1,026
		<u>289,947</u>	<u>-</u>	<u>289,947</u>	<u>599,136</u>

**4. EXPENSES**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
<b>a) Expenditure on Charitable Activities</b>					
Donations		168,133	-	168,133	784,143
Bank Charges		206	-	206	360
Loss on foreign exchange		2,183	-	2,183	8,045
Other Direct Costs		-	-	-	3,953
Independent Examiners Fee		1,200	-	1,200	1,200
Legal & Professional fees		2,889	-	2,889	10,070
		<u>174,611</u>	<u>-</u>	<u>174,611</u>	<u>807,771</u>

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NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MAY 2025

5. FUNDS

Current Period	Opening Balance £	Income £	Expenditure £	Transfers £	Balance 31-May-25 £
<b>Unrestricted Funds</b>					
General Funds	512,479	289,947	174,611	-	627,815
<b>Total Unrestricted Funds</b>	<u>512,479</u>	<u>289,947</u>	<u>174,611</u>	<u>-</u>	<u>627,815</u>
<b>Restricted Funds</b>	-	-	-	-	-
<b>Total Funds</b>	<u><b>512,479</b></u>	<u><b>289,947</b></u>	<u><b>174,611</b></u>	<u><b>-</b></u>	<u><b>627,815</b></u>

6. CASH AT BANK AND IN HAND

	Total 31-May-25 £	Total 31-May-24 £
Cash at Bank	445,449	336,734
	<u>445,449</u>	<u>336,734</u>

7. DEBTORS AND PREPAYMENTS

	Total 31-May-25 £	Total 31-May-24 £
Debtors-Plant for Planet Germany	175,919	175,919
Interest Accrual	8,847	1,026
Accrued Income: Gift Aid Tax	-	-
<b>Total</b>	<u><b>184,766</b></u>	<u><b>176,945</b></u>

See Trustees report for details regarding the £175,919 debtor.

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 31-May-25 £	Total 31-May-24 £
Accruals- Independent Examination	2,400	1,200
<b>Total</b>	<u><b>2,400</b></u>	<u><b>1,200</b></u>

9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

There were no Creditors or Accruals falling due in more than one year during this financial year .

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MAY 2025**

**10. STAFF COSTS AND NUMBERS**

There were no staff on payroll during this financial year (2024 Nil)

**11. DIRECTORS AND OTHER RELATED PARTIES**

No payments were made to directors or any persons connected with them during this financial period.

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

	<b>2025</b>	<b>2024</b>
Net Income	115,336	(208,635)
(Increase)/decrease in debtors	(7,821)	(111,716)
(Decrease)/Increase in creditors	1,200	(2,961)
	<u><b>108,715</b></u>	<u><b>(323,312)</b></u>

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST MAY 2025**

	<b>2025</b>	<b>2024</b>
Cash Flow from operating activities	108,715	(323,312)
<b>Net cash provided by operating activities</b>	<u><b>108,715</b></u>	<u><b>(323,312)</b></u>
Change in cash or cash equivalents in reporting period	108,715	(323,312)
Cash and cash equivalents at the beginning of the financial period	336,734	660,046
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><b>445,449</b></u>	<u><b>336,734</b></u>