

Annual Report and financial statements for the year ended 31 December 2024.



earthed

Earthed is part of the Initiative Earth charity
Registered number: 12550616 | Charity number: 1192512

Initiative Earth (A company limited by guarantee) Reference and administrative details of the Company, its Trustees and Advisers For the year ended 31 December 2024

Trustees
Anna Van Der Hurd (appointed 1.12.24)
Cara Delevingne
Deepa Mirchandani
Isabella Noero (resigned 1.12.24)
Jack Harries (resigned 1.12.24)
James Beazley
Naresh Ramchandani

Charity registered number
1192512

Registered office
14th Floor
33 Cavendish Square
London, W1G 0PW

Key Management Personnel
Christabel Reed, Director and Co-founder
Wanessa Rudmer, Head of Production
Charlotte Akers, Head of Partnerships and Communications
Kiran Dhall, Head of Marketing and Community
Alana Bloom, Membership Manager
Shanley Mitchell, Digital Content Creator
Ciaran Biggins, Head of Fundraising,
Toby Maude, Head of Finance

Independent examiner Nicholas Weller
Simmons Gainsford Professional Services Limited
Chartered Accountants
14th Floor, 33 Cavendish Square
London, W1G 0PW

Bank
Triodos Bank
Deanery Road
Bristol, BS1 5AS

Company registered number
12550616

**We exist to awaken
a movement of
ecological citizens.
Together, we can
make every balcony,
garden, river and
city burst with life.**





An overview:

Earthed's mission is to awaken a global movement of ecological citizens. To move people from awareness to action, from personal practice to collective regeneration.

To achieve this, we are revolutionising how people learn, act, connect and lead, making ecosystem restoration an everyday practice anyone can join.

The Context

We are facing an existential polycrisis: the simultaneous collapse of ecosystems and the erosion of our intrinsic connection to nature.

Ecological Crisis:

Over one million species face extinction. Since 1970, wildlife populations have plummeted by nearly 70%. Vital ecosystems like forests, rivers, oceans, soils are deteriorating due to deforestation, pollution, industrial agriculture and climate change.

The UN calls for the restoration of one billion hectares of land by 2030. Yet, prevailing top-down approaches overlook the transformative role of billions of citizens in ecosystem restoration.

Crisis of Connection & Agency:

For decades, **we've been fed a consumer story:** that our role is to buy better, fly less, vote every few years and leave it to someone else to fix the big things. **We've painted humanity as a virus on the planet, stripping away our agency, our ancestral knowledge and our belief in our ability to shape the world around us.**

These stories reduce us to individuals making isolated lifestyle consumer tweaks, when what's needed is collective transformation. It disconnects us from nature, from each other and from our own capacity to actively participate in creating regenerated futures.

The Opportunity



What if the most potent force for global ecosystem restoration isn't confined to policy rooms or tech companies but resides within communities, cultures, and individuals ready to act?

Humans are not a virus; we are a keystone species. When connected, skilled, and empowered, people don't just reduce harm, they regenerate. Like beavers, nature's ecosystem engineers, our everyday actions can restore land, build biodiversity, regenerate food systems and reimagine urban spaces. This is our ancestry and our future.

Across the globe, individuals are already planting, rewilding, and rejuvenating the places they cherish. Yet, **this immense potential remains marginalised, unsupported, and under-recognised.**

This is the story Earthed is here to tell and to build.

The opportunity is to awaken ecological citizens:

Not passive observers, but active participants.

Not just hopeful, but skillful.

Not waiting. Restoring.

A Global Demand to Participate

67%

of young adults (18-35)
want to actively participate
in climate solutions but
don't know where to begin

2021 UNDP & Oxford University

89%

of people globally support
climate action

89% Project, 2025

16%

feel they can make a
difference

89% Project, 2025

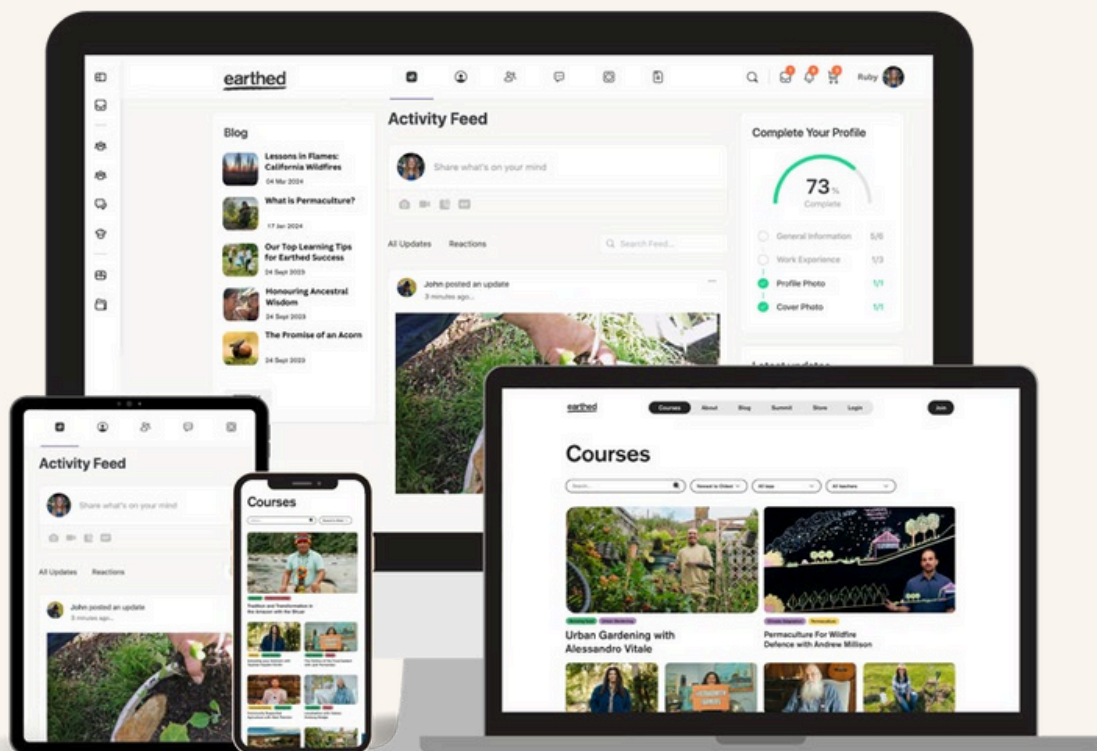
A man with tattoos on his face, neck, and hands is smiling and standing in a lush garden. He is wearing a light-colored t-shirt. The garden is filled with various plants, including large green leaves, purple flowers, and a hanging basket. In the background, there is a wooden fence and a brick chimney.

How Earthed Works

Earthed is unleashing a movement of ecological citizens, revolutionising how people learn, act, and lead in nature restoration.

Across all of Earthed's programmes are four strategic pathways designed to turn nature novices into restorers, food growers and urban regenerators. We take people from online learning to offline action.

- ✳ Just as Duolingo made language learning global and gamified,
- ✳ Just as Strava made every run part of a shared journey,
- ✳ Earthed is creating the capacity for everyone to take part in ecosystem restoration as everyday practice.



Who We Serve

Our 2024 survey of 9,000 respondents shows Earthed is drawing a young, urban, highly motivated audience.

- 79% joined to gain practical restoration skills
- 90% see a strong link between restoration and wellbeing
- 68% are young leaders aged 18–35
- 71% are beginners, highlighting the need for accessible entry points
- 78% live in urban or semi-urban areas, underscoring the urgency of regenerating cities

This validates Earthed's core mission: to provide the tools, pathways, and community that enable a generation ready to act, but until now lacking the support to begin.



A man with long dreadlocks, wearing a blue corduroy jacket, beige cargo pants, and white sneakers, is leaning on a dark metal railing. He is smiling and looking towards the camera. The background is a blurred outdoor setting with green foliage and a brick path.

Achievements & Performance

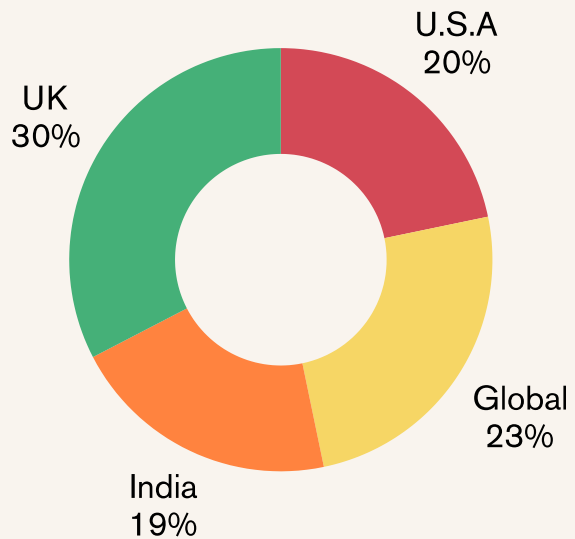
Reach & Growth

2024 was a breakthrough year for Earthed and our first full operational year.

Our community of Earthed members grew sevenfold, from 1,400 to more than 9,700 members, while our campaigns, partnerships, and media presence reached an estimated 50 million people worldwide.

Alongside this, our digital footprint expanded rapidly: 120,000+ social followers and 40,000 newsletter subscribers now form a vibrant online community, with strong growth across the **UK, US, India, and beyond.**

Top 5 country locations of audience:



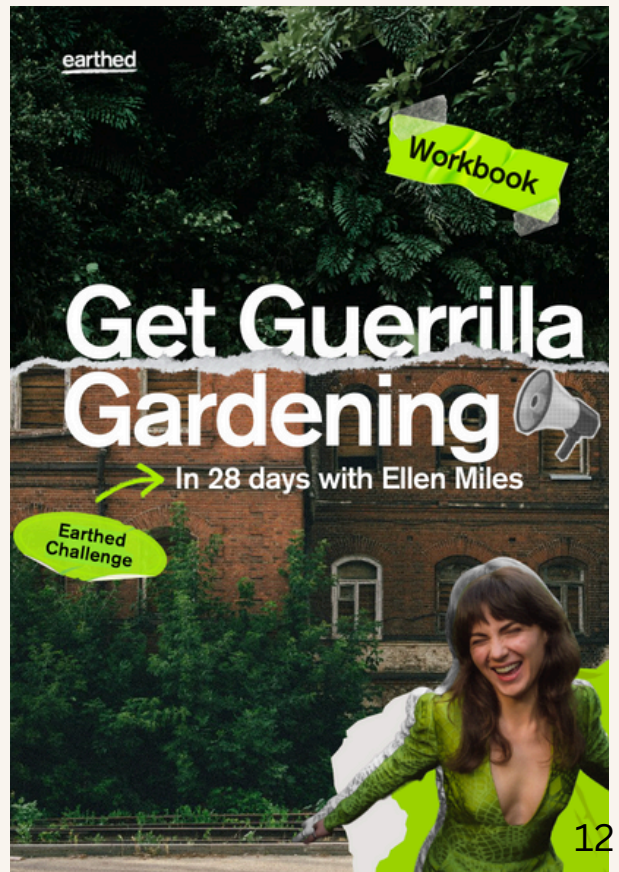
Campaigns & Challenges

In 2024, we took a bold step: removing the paywall so that ecological education is free and accessible to all. To mark this, we launched the Nature is Free and So Are We campaign, which sparked a 7x increase in new members and positioned Earthed as a truly open platform for global learning and action.

Building on this momentum, our first Guerrilla Gardening Challenge mobilised 600 participants to transform neglected urban corners into thriving green spaces in just 28 days.

We also partnered with Roots & Shoots to transform a patch of public lawn into a wildflower meadow, creating a model for community-led restoration in urban spaces.

Alongside this, we produced and distributed 600 seed bombs to expand pollinator habitats, and planted a milkweed corridor in Los Angeles to support the migration of monarch butterflies.



Education & Courses

In 2024, Earthed strengthened its position as an accessible, trusted platform for ecological education. Our digital library grew to 22 freely available courses, featuring respected educators, Indigenous leaders, and practitioners from around the world. Together, these courses offer practical and inspiring pathways for people at every level to take meaningful ecological action.

We released programmes including Wildfire Defence with Andrew Millison, Activating Your Activism with Tayshan Hayden-Smith, Seed Saving with Will Bonsall, and Tradition and Transformation in the Amazon with Indigenous leader Tuntiak Katan.

Earthed's curriculum now spans regenerative agriculture, biodiversity, activism, food systems, Indigenous knowledge, and urban ecology, laying the groundwork for a growing global community of ecological citizens.



Activating Your Activism with Tayshan Hayden-Smith

Key lessons covering:

- Community building
- Community engagement
- Creating a movement
- Embracing collaboration
- Growing in the face of adversity
- Harnessing nature for wellbeing



Tradition and Transformation in the Amazon with the Shuar

Key lessons covering:

- From Ancient Roots to Contemporary Challenges
- Indigenous Relationships of Interdependence with Nature
- The Spiritual Traditions of Shuar Holistic Land Management
- Climate Crisis on the Frontlines
- Regenerative Economy

Events & Engagement

We brought restoration to life through a rich mix of in-person and online experiences.

In London, we hosted mushroom foraging and Earth Day workshops in Hampstead Heath, while in Cali, Colombia, we convened Right to Grow roundtables at COP. At New York Climate Week, we co-hosted Culture as Catalyst for Change and distributed 500 seed bombs to spark pollinator corridors. In Los Angeles, we partnered with the Santa Monica Mountains Fund and Vivobarefoot on restoration days, planting 200 valley oaks and establishing vital milkweed habitats.

Online, we expanded our reach even further. The digital Earthed Summit brought together over 5,000 participants worldwide, while our regular programmes — from Generation Restoration: Three Pathways to Bring Back Nature to permaculture Q&As — fostered a vibrant international learning community. Influential voices such as Lyla June Johnston and Sadhguru joined us, helping to mainstream restoration knowledge and inspire thousands of new ecological citizens.



Gratitude

The Initiative Earth board and Earthed team extend their heartfelt gratitude to the Founding Members, Earthed Ambassadors, and Founding Partners who shared our vision and provided the crucial financial support needed to launch Earthed.

We also deeply appreciate the Nature Teachers who have generously contributed their wisdom and time, accelerating global nature regeneration for the benefit of all.

Finally, a special thanks to our growing member community, whose commitment to the vision of human participation in the regeneration of nature and community is the driving force behind Earthed's mission.

With very special thanks to our Founding Partners



Gratitude

Organisations that have supported Earthed in 2024

Neal's Yard Remedies

Sheepdrove Trust

Vivobarefoot

Livebarefoot Fund

Synchronicity Global Foundation

Bacon Foundation

Earthed Giving Circle

Alejandro Agag

Georgia Jagger

Sarah Woodhead

Simon Burgess

Nabila Khashoggi

Rameet Chawla

Advisors & Pro-bono Support

David Alfrey

Addleshaw Goddard

Looking Forward

2024 was Earthed's first full operational year. It was a year of growth, experimentation, and learning. We proved the appetite for accessible, high-quality ecological education, grew our community to nearly 10,000 members, and showed the power of campaigns, challenges, and partnerships to mobilise action at scale. By taking the bold step of making Earthed free, we removed barriers to entry and significantly increased the diversity and global reach of our members, connecting with young people in urban areas who are rarely offered this kind of practical, nature-skill education.

In 2025, we will build on these foundations: doubling membership, expanding our course library, and iterating our programmes with new formats, gamification, and incentives. We will deepen cultural partnerships and launch flagship initiatives focused on food sovereignty and biodiversity, including the Bee Challenges and Grow Along.

We will also scale up the Earthed Summit doubling its size and impact, while sharpening our organisational focus on ecological citizenship as the heart of our mission.

The momentum is here, and with it, the chance to make restoration an everyday practice for millions worldwide.

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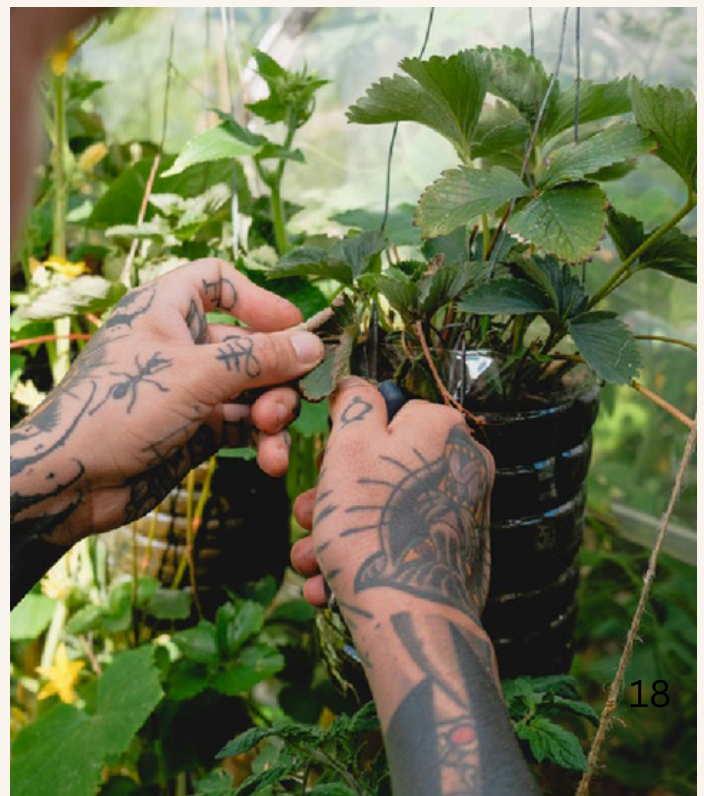
The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Initiative Earth was established in 2020, to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment. This is achieved by:

- promoting ethical consumer behaviour, promoting local greening initiatives, and building community around the natural environment, in order to develop the capacity and skills of the public in such a way that the public are better able to identify (and help meet) the needs of their physical and natural environment, and;
- providing information, sharing knowledge and promoting charitable research (including the publication of the useful results of such research).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.



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Financial review

a. Going concern

After making appropriate inquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

b. Reserves policy

The Charity's policy is to set aside funds for special purposes or as reserves against future expenditure.

c. Risk management

We assess key risks as new situations arise and undertake a formal review of our risk register twice yearly. Although responsibility for risk management sits with the Trustees, all employees are actively involved in the process of identifying and mitigating risks. Our due diligence procedures are designed, and regularly evaluated, to maximise comfort that our grants will be effectively employed, while minimising the time our partner organisations have to spend providing us with information. There are regular informal meetings between Trustees and members of the Senior Leadership Team; the Finance Committee reviews monthly Finance Reports and meets quarterly ahead of the relevant board meeting to review in detail budgets and organisational processes. Trustees meet quarterly to consider all important financial, strategy, and operational decisions addressing risks in each area. Such regular meetings enable an assessment of new developments as they arise.

The Trustees consider the following to be the Charity's principal risks:

- the ongoing need to diversify and grow income streams, thereby broadening the donor base and enabling increased charitable activities in the future;
- Staff wellbeing and working culture;
- Contracts and agreements with consultants, partners and contractors;
- Policies and procedures;
- Board development;
- Membership acquisition and retention.

The Trustees confirm that systems are in place to minimise risks. These include:

- Board authority on high level strategy and operational decisions;
- Board review of funding outcomes and delivery against theories of change;
- Implementation and monitoring of a comprehensive Fundraising strategy;
- Clear authorisation and approval systems amongst staff;
- Review of the monthly Finance Report;
- Standard budgeting and cashflow forecasting systems;
- Authorisation processes for all financial transactions;
- Review of all employment and freelance contracts and agreement;
- A formal staff performance and development scheme;
- Regular risk assessment;
- A review schedule for all Policies, including conflict of interest, data protection and fundraising;
- Implementing measures to ensure staff wellbeing including undertaking staff surveys.

d. Financial Review

The results for the period are set out within these accounts. The Trustees believe that the accounts comply with current statutory requirements, the requirements of the charity's governing document and the requirement of the SORP.

Structure, governance and management

a. Constitution

Initiative Earth was incorporated on 7th April 2020 and is a company limited by guarantee, governed by its Memorandum and Articles of Association and by policies and procedures drawn up from time to time by senior management and approved by the Board. It was registered as a charity with the Charity Commission on 24th November 2020.

b. Methods of appointment or election of Trustees

Trustees are selected on the basis of their understanding and sympathy with Initiative Earth's

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charitable objectives and their ability to further the aims of the Charity. Trustees are approved to hold office for a period of four years. Any retiring Trustee who remains qualified may be reappointed by the Board.

Trustees fully uphold and support the values of the organisation and its commitment to Equity, Diversity and Inclusion. Initiative Earth celebrates multiple approaches and points of view and in everything it does supports inclusion across race, gender, age, religion, identity and experience.

c.Organisational structure and decision making At the end of 2024 Initiative Earth had a team of 3 employees based primarily in London.

The Trustees are responsible for:

- Implementing Initiative Earth's strategy, objectives, and budget, ensuring cohesion with its vision and mission;
- monitoring and enhancing the well-being, training, and development of staff, including evolving and strengthening the organisation's shared culture and values;
- developing policies and best practices, ensuring compliance with regulations issued by governing bodies and current legislation;
- representing the organisation at events and meetings with donors and other major collaborators and stakeholders; and
- attending quarterly Board meetings to ensure that Trustees are fully apprised of all relevant governance, strategy, and operational decisions.

d.Policies adopted for the induction and training of Trustees

As part of their on-boarding, Trustees are given an information pack, which includes the Charity's Memorandum and Articles of Association and the Charity Commission Guidance on Trustees' Responsibilities. All Trustees are therefore aware of their legal duties and obligations in respect to governance of the Charity, including in relation to the protection of its assets. Each Trustee is required

to sign an annual Code of Conduct and Conflict of Interest Declaration.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Small Company Provision

These financial statements have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006. Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

82C1155BE53F4CE...

J Beazley 16th October 2025

Trustee

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Independent examiner's report to the Trustees of Initiative Earth ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Company (and 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 the Company's accounts 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 ICAEW, 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.

DocuSigned by:

 7DE4581FE0394CE...

Nicholas Weller FCCA
 Simmons Gainsford Professional Services Limited
 Chartered Accountants
 14th Floor
 33 Cavendish Square London W1G 0PW

Accounts

Statement of financial activities (incorporating income and expenditure account) for the year ended 31 December 2024

Income from:	Note	Unrestricted funds: 2024 (£)	Total funds: 2024 (£)	Total funds 2023 (£)
Donations	3	330,641	330,641	470,631
Other charitable income	4	44,000	44,000	66,893
Total income		374,641	374,641	537,524
Expenditure on:				
Raising funds	5	-	-	5,849
Charitable activities	6	459,202	459,202	361,742
Total expenditure		459,202	459,202	367,591
Net movement in funds		(84,561)	(84,561)	169,933
Reconcilation of funds:				
Total funds brought forward		399,284	399,284	229,351
Net movement in funds		(84,561)	(84,561)	169,933
Total funds carried forward		314,723	314,273	399,284

The Statement of financial activities includes all gains and losses recognised in the period. The notes on pages 25 to 31 form part of these financial statements.

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Balance Sheet as at 31 December 2024

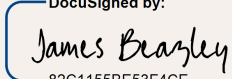
Fixed assets	Note	2024 (£)	2023 (£)
Intangible assets	10	229,988	223,319
Tangible assets	11	456	796
Investments	12	1	1
		230,445	224,116
Current assets			
Debtors	13	1,194	74,233
Cash at bank and in hand		102,347	169,234
		103,541	243,467
Creditors: amounts falling due within one year	14	(19,263)	(68,299)
Net current assets		84,278	175,168
Total net assets		314,723	399,284
Charity funds			
Unrestricted funds	15	314,723	399,284
Total funds		314,723	399,284

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

 82C1155BE53F4CE...
 J Beazley
 Trustee

The notes on pages 25 to 31 form part of these financial statements.

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Notes to the financial statements for the period ended 31 December 2024

1. General information

Initiative Earth is a registered charity and Private Limited Company by guarantee without share capital, incorporated in England and Wales. Company registration number 12550616, Charity registration number 1192512.

2. Accounting policies

2.1. Basis of preparation of financial statements
The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Initiative Earth meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2. Income
All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3. Expenditure
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in

including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading. Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

2.4 Intangible assets and amortisation

Intangible assets costing are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses. Settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs. Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life. Amortisation is provided on the following basis:
Website and content - 20 %

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2.5. Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:
Office equipment - 3 years

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short

maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

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3. Income from donations and legacies

	Unrestricted funds 2024 (£)	Total Funds 2024 (£)	Total funds 2023 (£)
Donations	330,641	330,641	470,631

4. Other charitable income

	Unrestricted funds 2024 (£)	Total Funds 2024 (£)	Total funds 2023 (£)
Grants	14,000	14,000	51,893
Sponsorship	30,000	30,000	15,000
	44,000	44,000	66,893

5. Raising funds

	Unrestricted funds 2024 (£)	Total Funds 2024 (£)	Total funds 2023 (£)
Fundraising costs	-	-	5,849

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 (£)	Support costs 2024 (£)	Total funds 2024 (£)	Total funds 2023 (£)
Promotion of environmental awareness	338,313	120,889	459,202	361,742

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Analysis of direct costs

	Activities 2024 (£)	Total Funds 2024 (£)	Total funds 2023 (£)
Website, marketing & Branding	110,741	110,741	79,135
Content & campaigns	158,832	158,832	155,471
Social media management	68,740	68,740	56,809
Total	338,313	338,313	291,415

Analysis of support costs

	Activities 2024 (£)	Total Funds 2024 (£)	Total funds 2023 (£)
Accountancy and other fees	5,672	5,672	5,555
Recruitment costs	229	229	1,169
Bank fees	1,496	1,496	660
Legal, professional fees and subscriptions	1,690	1,690	8,828
Write off of inter-company debt	15,176	15,176	-
Software and E costs	3,918	3,918	6,785
Strategy and management costs	76,560	76,560	40,489
Travel	6,373	6,373	1,633
Office space rent	8,520	8,520	4,788
Team training	845	845	364
Depreciation	340	340	56
Total	120,889	120,889	70,327

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7. Independent examiner's remuneration

Due within one year	2024(£)	2023(£)
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,500	1,500

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits .

9. Employees

The average number of employees, excluding the Trustees, during the period was 5 (2023: 5). Included in expenditure is £218,060 (2023: £197,502) of salaries paid to employees. No employee received total employee benefits of more than £60,000 in the period.

10. Intangible fixed assets

Cost	Website & content (£)
At 1 January 2024	258,292
Additions	64,775
At 31 December 2024	323,067
Amortisation	
At 1 January 2024	34,973
Charge for the year	58,106
At 31 December 2024	93,079
Net book value	
At 31 December 2024	229,988
At 31 December 2023	223,319

Accounts

11. Tangible fixed assets

Cost	Office Equipment(£)
At 1 January 2024	852
Additions	-
At 31 December 2024	852
Amortisation	
At 1 January 2024	56
Charge for the year	340
At 31 December 2024	396
Net book value	
At 31 December 2024	456
At 31 December 2023	796

12. Fixed asset investments

Cost	investment in subsidiary (£)
At 1 January 2024	1
Additions	-
At 31 December 2024	1

13. Debtors

Due within one year	2024(£)	2023(£)
Amounts owed by group undertakings	-	13,399
Other debtors	-	59,634
Prepayments and accrued income	1,194	1,200
	1,194	74,233

Accounts

14. Creditors: Amounts falling due within one year

	2024 (£)	2023 (£)
Trade creditors	9,739	11,871
Other taxation and social security	3,621	6,512
Other creditors	730	793
Accruals and deferred income	5,173	49,123
Total	19,263	68,299

15. Statement of funds

Current year

	Balance at 1 January 2024 (£)	Income (£)	Expenditure (£)	Balance at 31 December 2024 (£)
General funds	399,284	374,642	(459,203)	314,723

Prior period

	Balance at 1 January 2023 (£)	Income (£)	Expenditure (£)	Balance at 31 December 2023 (£)
General funds	229,351	537,524	(367,591)	399,284

16. Related party transactions

During the period there were no related party transactions with the charity (2023: £48,166 from the CJD Foundation, a Foundation in which C Delevingne is a Trustee.).