

### REFERENCE AND ADMINISTRATIVE DETAILS

**Governing document:**

Charitable Incorporated Organisation Constitution

**Board of Trustees:**

Sarah Florence Lord (appointed 19 May 2022)

Sarah Elizabeth Greenfield Clark (appointed 27 April 2022)

Dr Alister Scott (appointed 25 August 2022)

Truly Ko (appointed 13 September 2023)

Paul Goodenough (ex-officio)

**Founder and Chief Executive Officer:**

Paul Goodenough

**Registered office:**

41-43 Market Place, Chippenham, Wiltshire, SN15 3HR

**Bankers:**

NatWest, Chatham, Waterside Court, Western Avenue, Chatham  
Maritime, Chatham, Kent, ME4 4RT

**Independent examiner:**

Mander Duffill, The Old Post Office, 41 - 43 Market Place,  
Chippenham SN15 3HR

**Charity Number:**

1198287

**Company Number:**

CE028629

---

## AN INTRODUCTION FROM OUR CHAIR, SARAH GREENFIELD CLARK

The world faces the twin challenges of catastrophic climate change and the nature crisis and we know that more needs to happen, faster, to address them. Yet we live in times where so many conversations are happening in echo chambers and where well-meaning messages are simply failing to cut through. I am convinced that Rewriting Earth, working as a creative agency for the planet, has a vital role to play in reaching the audiences who are outside the climate bubble, touching hearts and encouraging action. This year Rewriting Earth has gone from strength to strength. We agreed to change our name to appeal to broader audiences at the end of the year. In our second year we have built on the foundations that we laid last year and have continued to grow our impact, expand our collaborations, diversified the themes on which we have worked and the breadth of content that we produce.

We have reached a wide range of audiences on topics ranging from international climate finance to protecting endangered species, from plastic waste to fair farming.

I know that there is so much more that we can do together with our incredible global network and we have the passion and expertise to do far more in the year ahead.



**SARAH GREENFIELD CLARK, CHAIR OF TRUSTEES**

---

## OBJECTIVES

### **Rewriting Earth's charitable objects are:**

To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment by:

- Raising awareness, primarily through the use of comics and accessible stories, of the importance of biodiversity, the effects of climate change, and effective ways the public can reduce their carbon footprint and promote biodiversity.
- Providing funding and grants for charities and/or other organisations which promote the conservation, protection, and improvement of the physical and natural environment and which promote biodiversity.



---

## LOOKING BACK AT OUR ACTIVITIES IN 2023

This year was a breakthrough year for Rewriting Earth, keeping up the momentum from 2022. We connected with more people than ever, reaching over 12.5 million people, with 1.3 million engagements across Instagram, Reddit, TikTok, Facebook and Twitter, and in particular focus, was our work moving from still image into social video - which allowed us to engage with different audiences and increase our reach and impact yet further.

In terms of our charitable objectives, our big moments included our continued campaign for Swift Bricks, in which we helped to deliver over 110,000 UK signatures. We worked with the Climate Emergency Collaboration Group and Project Everyone to dive into the world of international finance, pressuring the World Bank and IMF to increase their climate spending. We worked with the Arctic research vessel Barba.no, statistically our most engaged project ever. We worked with the Climate and Land Use Alliance to bring awareness to the Drax power plant's role in the destruction of forest habitats despite its 'green' credentials.

We had a strong year in terms of partnership building, and fostering relationships with organisations such as: Netflix, Universal Studios, European Climate Foundation, Project Everyone, Relist Wolves, Music Declares Emergency, Channel 4 and Earth Percent, as well as increasing our relationships with creators and celebrities including Jo Brand, Jonathan Pie, Idris Elba, Peter Gabriel, Jane Goodall and a whole host of online influencers and creatives.

For such a small, and young, team, I couldn't be prouder of the impact we're having and our ability to punch above the weight of significantly larger international charities in this space continues to amaze me.

**PAUL GOODENOUGH, FOUNDER AND CEO**

---

## ACHIEVEMENTS AND PERFORMANCE - WHAT REWRITING EARTH HAS ACHIEVED IN 2023

Our assistance with Hannah Bourne Taylor's swift brick campaign continued into 2023, the campaign was featured in a wide-range of traditional media including the Piers Morgan Show and the petition presented to 10 Downing Street. Subsequently, the call was debated in Parliament and garnered support from across the political spectrum, including Ben and Zac Goldsmith and Micheal Gove as well as other members of parliament such as Caroline Lucas and Kerry McCarthy.

We ventured into the complicated world of International Finance, pressuring the World Bank and the IMF to increase their spending on climate mitigation and adaptation. Working with Project Everyone and the Climate Emergency Collaboration Group, we produced four comics and a short-form video, reaching 1.5 million people, with an engagement of over 100,000 people.

Another key partnership in 2023 was with Google Arts and Culture, they invited us to create a page on their website showcasing our content and our message, as well as creating a 3D virtual gallery with our best pieces of content. This was a huge opportunity for us, working with a company like Google gives us a level of legitimacy with other companies and provides us with a unique resource to showcase our work.

We started the year off strongly by working with the Climate and Land Use Alliance to raise awareness about Drax, a 'green' biomass power station in the UK. The power station has received billions of pounds of taxpayers' money yet is linked to the destruction of old-growth forests in North America. We worked with The Guardian illustrator Ben Jennings to create two striking visual pieces, this was a new style of content for us, and we received positive feedback from the client and partners.



---

We completed our grant with the British Council, raising awareness of issues around waste and litter in Indonesia. We worked exclusively with Indonesian artists and experts, with the aim of building partnerships between the two countries for future projects.

COP was once again a key moment in the year for us, we had two grants focused on the event, and we released six pieces of content across the two week period. We worked with International Animal Rescue to promote their "Give Animals a Seat at the Table" campaign, as well as Project Everyone as mentioned above. Across the event, we reached 1.7 million people and had 130,000 people engage with our content.

Through our support from the Summa Foundation, we worked with Barba.no, a Norwegian Arctic research vessel to bring awareness to their mission, and the fantastic research they do in a strongly misunderstood landscape. We created three comics alongside that reached 1.2 million people, with an engagement rate of 23.2% across the three pieces of content, this was our most successful project of all time in terms of engagement.

Internally, we have continued to grow, increasing the size and skills within the team. We have increased our in-house capacity to create short-form videos for our clients, as well as increasing our ability to react quickly to news stories. Through the year we made fast, topical content as part of our newly formed rapid response lab.

---

## **FINANCIAL REVIEW**

### **Performance**

In the year total income was £362,855.

### **Notes on income and expenditure:**

Rewriting Earth has continued to strengthen collaborations and partnerships, particularly with Foundations. This has enabled the activities and achievements outlined above to be achieved. The charity has maintained a very lean operation in order to maintain a low cost base while delivering on its core mission.

The charity is extremely grateful to those individuals and organisations who have bought into the vision and have supported the work in 2023. Staff wages have been low as the charity has made use of consultancy arrangements in the early stages of the charity's development.

Governance costs were zero.

### **Key risks at the start of 2024 are:**

#### **1. Medium and long-term funding**

We are keen to continue to grow and need to continue developing a larger, more diverse portfolio of funding in 2023 and beyond in order to deliver on its mission.

### **Actions to control/mitigate:**

- a) Increase focus on gaining new major funding from trusts, foundations, NGOs and philanthropists including multi-annual commitments
- b) Nurture our existing key funder relationships, including through delivering strong impact in our work
- c) Use unrestricted income to support the growth and sustainability of the charity

---

## FINANCIAL REVIEW

### 2. Financial risk related to low reserves

Reserves need to be built in order to mitigate financial risk. The trustees acknowledge that this will take time. In the meantime, the trustees are cognisant of cashflow issues and the need for regular and timely forecasting.

#### **Actions to control/mitigate:**

- a) See risk 1
- b) The charity needs to ensure that in this start up phase that it keeps expenditure as low as it can
- c) On-boarding of new Treasurer
- d) Regular, timely review of cashflow, income and expenditure and forecast with early corrective action if needed

#### **Reserves Policy**

The Trustees have set a desired reserves position of 3 months of operating costs. Trustees recognise that the charity needs to have sufficient cash and reserves to absorb short term fluctuations in income. The level of unrestricted reserves needs to consider both the plans of the charity and the wider economic climate. However, the Trustees also realise that building reserves takes time and that the mitigations mentioned above seek to address this.



---

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Rewriting Earth was constituted as a company limited by guarantee and is governed by a Constitution. The charity was registered with the Charity Commission in March 2022.**

### **Appointment and Recruitment of Trustees**

The members of the Board are its Trustees for the purpose of charity law and are the Directors of the charitable company for the purpose of company law. Appointment of Trustees is governed by the Constitution of the charitable company. The number of Trustees appointed should not be less than three and no more than twelve.

There was one new trustee appointment in the period.

### **Organisational Structure**

The Trustees had four full formal meetings in 2023. In addition to the full Board meetings, there was active engagement of trustees in all aspects of the charity's work including communications, fundraising and finance.

### **Senior Staff**

The CEO works closely with the COO on establishment and strengthening of systems, developing the team and working with the Trustees in developing strategy.

### **Pay and Remuneration**

Rewriting Earth is an equal opportunities employer and applies objective criteria to assess merit. Pay reviews are held with staff annually.

---

## **Risk assessment and management**

The Trustees are aware of the major strategic, business and operational risks that the charity faces and are of the opinion that there are systems in place to minimise any perceived risks. Risk is regularly discussed by the Board on all issues that might affect the running of the organisation.

## **Public Benefit**

In deciding on which activities to undertake we have taken into consideration Charity Commission guidance on public benefit. The Trustees are satisfied that the charity meets these guidelines with regard to delivering public benefit.

**Approved by the Board of Trustees on 02.09.2024 and signed on its behalf by:**



**SARAH GREENFIELD CLARK**

**CHARITY NUMBER: 1198287, COMPANY NUMBER: CE028629**

**Independent Examiner's Report to the Trustees of  
Rewriting Earth**

**Independent examiner's report to the trustees of Rewriting Earth ('the Company')**

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



Richard Mander FCA  
The Institute of Chartered Accountants in England and Wales

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 2 September 2024 .....



# Rewriting Earth

## Statement of Financial Activities for the Year Ended 31 December 2023

		Year Ended 31.12.23 Unrestricted fund £	Period 17.3.22 to 31.12.22 Total funds £
<b>INCOME FROM</b>	Notes		
Donations and legacies		263,479	47,147
<b>Charitable activities</b>			
Media production income		53,143	45,298
Grants received		<u>46,233</u>	<u>13,171</u>
<b>Total</b>		<u>362,855</u>	<u>105,616</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	224,425	85,591
Other		<u>38,383</u>	<u>8,344</u>
<b>Total</b>		<u>262,808</u>	<u>93,935</u>
<b>NET INCOME</b>		100,047	11,681
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>11,681</u>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>111,728</u>	<u>11,681</u>

The notes form part of these financial statements

**Rewriting Earth**

**Balance Sheet**  
**31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		127,913	17,896
<b>CREDITORS</b>			
Amounts falling due within one year	4	(16,185)	(6,215)
<b>NET CURRENT ASSETS</b>		<u>111,728</u>	<u>11,681</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>111,728</u>	<u>11,681</u>
<b>NET ASSETS</b>		<u>111,728</u>	<u>11,681</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>111,728</u>	<u>11,681</u>
<b>TOTAL FUNDS</b>		<u>111,728</u>	<u>11,681</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.

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

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



.....  
S Greenfield-Clark - Trustee  
2 September 2024

The notes form part of these financial statements

## Rewriting Earth

### Notes to the Financial Statements for the Year Ended 31 December 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.

The charity has taken advantage of the small trading tax exemption on its trading activities. The charity's gross annual income is between £32,001 - £320,000 and trading turnover represents less than 25% of the charity's total annual turnover.

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



**Rewriting Earth**

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

**2. RAISING FUNDS**

**Raising donations and legacies**

	Year Ended 31.12.23 £	Period 17.3.22 to 31.12.22 £
Support costs	<u>126,895</u>	<u>56,236</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the period ended 31 December 2022.

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

	31.12.23 £	31.12.22 £
Trade creditors	10,775	2,461
Other creditors	2,638	634
Accrued expenses	<u>2,772</u>	<u>3,120</u>
	<u>16,185</u>	<u>6,215</u>

**5. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	11,681	100,047	111,728
	<u>11,681</u>	<u>100,047</u>	<u>111,728</u>
<b>TOTAL FUNDS</b>	<u>11,681</u>	<u>100,047</u>	<u>111,728</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	362,855	(262,808)	100,047
	<u>362,855</u>	<u>(262,808)</u>	<u>100,047</u>
<b>TOTAL FUNDS</b>	<u>362,855</u>	<u>(262,808)</u>	<u>100,047</u>

Rewriting Earth

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

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>		
General fund	11,681	11,681
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>11,681</u>	<u>11,681</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	105,616	(93,935)	11,681
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>105,616</u>	<u>(93,935)</u>	<u>11,681</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**Rewriting Earth**

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

	Year Ended 31.12.23 £	Period 17.3.22 to 31.12.22 £
<b>INCOME</b>		
<b>Donations and legacies</b>		
Donations	263,479	47,147
<b>Charitable activities</b>		
Media production income	53,143	45,298
Grants	<u>46,233</u>	<u>13,171</u>
	<u>99,376</u>	<u>58,469</u>
<b>Total incoming resources</b>	362,855	105,616
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	65	2,638
Artist/Animation/Content costs	39,444	22,856
Subcontractor costs	<u>58,021</u>	<u>3,861</u>
	97,530	29,355
<b>Other</b>		
Wages	37,987	5,224
<b>Support costs</b>		
<b>Other</b>		
Insurance	734	293
Postage and stationery	238	34
Sundries	2,086	709
Computer Expenses	4,072	2,855
Travel & Subsistence	22,325	8,877
Production & media management	54,511	13,837
Consultancy fees	36,750	25,725
Admin Fees	<u>3,803</u>	<u>3,906</u>
	124,519	56,236
<b>Governance costs</b>		
Accountancy and legal fees	<u>2,772</u>	<u>3,120</u>
<b>Total resources expended</b>	<u>262,808</u>	<u>93,935</u>
<b>Net income</b>	<u>100,047</u>	<u>11,681</u>

This page does not form part of the statutory financial statements