Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

Better Planet Education

Board of Trustees' Report and Financial Statements
For the Year Ended 31 March 2026

Registered charity number 1153740

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

BETTER PLANET EDUCATION C.I.O

Report of the Board of Trustees

Registered Name:	Better Planet Education
Registered Charity Number:	1153740
Registered Address:	Better Planet Education Yeovil Innovation Centre Barracks Close, Copse Road Yeovil, Somerset, BA22 8RN

Trustees:

Brian Green (Chair)
Jon Bennett
Amy Jiang
Gabriela Lozano (Deputy Chair)
Kate Lumsden
Lorna Mein
Ivan Teage

At a meeting of the Board of Trustees held on 14 May 2026, Brian Green and Gabi Lozano (each having completed two three-year terms) and Jon Bennett, Lorna Mein and Ivan Teage (each having completed one three-year term) were all willing to continue and were reappointed for a further term.

Young Trustees:

Thomas Anderson
Jodie Bailey-Ho (appointed 14 June 2025)
Holly Biddulph
Charlotte Boggon (Deputy Chair)
Claire Ducharme
Ellena Jenks
Daisy Mason
Luyanda Mndzebele (appointed 9 December 2025)
Violet Melcher (appointed 11 April 2025)
Mercedes Minford
Anna Mummery (appointed 10 April 2025)
Philip Morris
Roxanna Shah-Evans
Alec Sprague (appointed 10 December 2025)

Key Management Personnel:

Peter Littlewood (Director)

Presidents:

Michael Aspel OBE
Steve Backshall MBE
Adrian Cale
John Craven OBE
Jessica Morden MP
Dermot O'Leary
Billie Marten
Ceallach Spellman
Andy Stanton
Zoë Wanamaker CBE
Naomi Wilkinson
Callum Woodhouse

Bankers:

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
United Trust Bank, Ropemaker Street, London, EC2Y 9AW

Independent Examiners:

Geoff Archer, Bristol Community Accountants CIC, The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

BETTER PLANET EDUCATION C.I.O

Report of the Board of Trustees

Structure, governance and management

Better Planet Education is a Charitable Incorporated Organisation governed by its CIO constitution and registered with the Charity Commission for England and Wales. The charity is the incorporated successor to the Young People's Trust for the Environment and Nature Conservation, founded in 1982. In August 2024, the charity rebranded from the Young People's Trust for the Environment to Better Planet Education, accompanied by the launch of a new website: www.betterplaneteducation.org.uk.

Trustees

The Board of Trustees determines strategic direction and policy, meeting three to four times annually. Day-to-day management is delegated to the Director, who is supported by a small staff team, volunteers, and specialist contractors.

Trustees are chosen for their professional abilities and experience and for their strong interest in, and support for the charity's objectives. As part of the recruitment process, prospective Trustees are invited to attend a meeting of the Board as a guest, so that they can familiarise themselves with how the charity operates. Following this meeting, the Board decides whether to offer the candidate a Trusteeship. New Trustees are provided with information concerning the responsibilities of a Trustee. Upon appointment they all complete an induction session with the Chair to familiarise them with the ethos of the charity and how it operates. All Trustees are required to complete an enhanced DBS check prior to their appointment.

The Constitution provides for a minimum of three Trustees. There is no maximum number of Trustees. The Chair is appointed by the Board and serves for a period of one year, after which he or she may put themselves forward for re-election. Trustees serve for a period of three years, after which they may be re-elected to the Board if they and their fellow Trustees are in agreement.

It was noted during the year that the Chair intends to stand down within approximately two years, and that Kate Lumsden is due to stand down in May 2027 having served the maximum three terms. The Board agreed to begin recruitment.

Approach to Risk

The Trustees review the risk register annually, considering governance, operational, financial, external, and compliance risks. The major risks identified include:

- Lack of income diversity: the nature of this risk has shifted from historic dependence on corporate giving toward newer streams.
- Loss of key staff, mitigated through key person insurance, competitive remuneration, and a detailed crisis management plan.

Policies and procedures are in place to manage risks, and the charity's risk register has been reviewed in 2025-26.

Young Trustees

The charity's Young Trustees are aged 16 to 24 and serve for a minimum term of 12 months, that can be extended by mutual agreement until their 25th birthday. As non-voting members, the Young Trustees' purposes are to advise the Board on the charity's future direction and strategy from a young person's perspective; on the best methods for communicating with young people; and to propose ideas for new projects and to contribute content for the charity's website and social media accounts.

New Young Trustees recruited during the year included Anna Mummery, Violet Melcher, Jodie Bailey-Ho (formerly the Department for Education's Youth Focal Point for Climate and Sustainability Education), Luyanda Mndzebele and Alec Sprague. Sophie Ryeland stood down after seven years' service, for which the Board recorded its thanks.
All Young Trustees are required to complete basic DBS checks.

Management

The Director oversees the day-to-day management of the charity and is personally responsible for delivering many of its services. He was assisted by a part-time Better Planet Education Officer. The Director reports to the Board of Trustees at the regular board meetings and at monthly reviews with the Chair. Channels of communication between the Director and Trustees are always kept open, so that issues and opportunities can be flagged and reacted to swiftly at any time. The

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

charity's accounts are reviewed at six-monthly intervals by the Bristol Community Accountants CIC to ensure that the charity's financial records are kept up to date.

Objectives and activities

The objects of the charity as stated in its governing document are:

'To advance education for the public benefit, with a focus on children and young people, in particular but not exclusively by providing various educational activities, educational programmes and educational resources relating to the study of the natural environment and the positive role that conservation and preservation can play.'

In pursuit of its charitable objectives the charity provides a range of educational activities and services aimed at young people aged between 5 and 18. The Trustees recognize the importance of providing materials that are useful for teachers the general public, so an increasing range of the charity's information targets these groups.

Public benefit statement

The trustees have had regard to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities for the year. All of the charity's education services are provided free of charge to schools, young people and the public, which is fundamental to the charity's identity and ensures its benefits are widely and freely accessible.

Main activities

During the year the charity delivered its charitable objects through:

- a free environmental education website providing information, downloadable lesson plans and factsheets for young people, teachers and the public;
- Better Planet Schools, the charity's flagship programme for UK primary schools, through which schools choose modules across a range of environmental topics, each spanning a school term;
- school talks, delivered online and in person from Key Stage 1 to sixth form;
- "Explorer" talks and additional resources acquired from Wicked Weather Watch (charity number 1133006), which closed in May 2025.
- themed campaigns and competitions engaging young people directly.

All services are linked to the National Curriculum in Science, Geography and Citizenship at Key Stages 1 to 4.

A video about Better Planet Education's work can be accessed at https://vimeo.com/1204223871

Volunteers

The charity is supported by volunteers, including its Young Trustees and, following the Wicked Weather Watch integration, volunteer polar explorers who deliver specialist talks. The Trustees themselves give their time on a voluntary basis.

ACHIEVEMENTS AND PERFORMANCE

Overview

2025-26 was a year of significant contrast for the charity. It began with a deliberately cautious financial outlook and concern that difficult decisions might be required by the autumn. Through a combination of a substantial legacy, donations from grant making trusts and the public, income from Environment Agency enforcement undertakings, and disciplined cost management, the charity ended the year in its strongest financial position for some years, albeit they were all non-recurring sources of revenue. As a result the charity was able to continue its flagship programme and maintain a large digital reach.

Better Planet Schools

Our flagship programme continued to grow throughout the year and is accessible via https://www.betterplanetschools.org.uk/. Building on the success of "Energy Challenges UK," a behaviour change project previously developed by the charity for Southend-on-Sea Borough Council, the programme encourages learning and child-led actions to reduce environmental impact. These include saving energy, creating more opportunities for nature in the school grounds and increasing recycling whilst reducing waste.

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

BETTER PLANET EDUCATION C.I.O

Report of the Board of Trustees

The charity's longer-term aim is to engage every UK primary school in the programme, allowing annual participation through the selection of three modules each academic year. Each module spans a school term and covers topics such as energy conservation, climate change, waste reduction, biodiversity, air pollution, fast fashion, and sustainable food systems.

As of 31 March 2026, 674 primary schools had signed up, representing a potential reach of around 180,000 children. The most encouraging indicator was the rising number of schools renewing their participation for a second, third and in one case a fourth year, demonstrating the value schools place on the resources. A new module on Renewable Energy was created in-house with the support of Luminous Energy. Somerset Council continued its support for Better Planet Schools, and Somerset schools provided many of the best examples of the programme in action. A grant from the Tallow Chandlers' Benevolent Fund funded a targeted effort to recruit schools in disadvantaged areas of London, which proved challenging and provided valuable learning for future outreach.









Participating schools provide a short report on their activities at the end of each term. Some of the feedback we have received from teachers has included:

"Our pupils have loved the Insect module and have been bug exploring, developing their knowledge of identifying bugs and taking responsibility for the maintenance and monitoring of our bug hotels!"
Jenny Ayres, Stoneyholme Primary School, Burnley.

"After visiting our local farm and learning all about how beans are planted, protected and harvested, we helped the lead gardener plant runner beans, French beans and sweet peas. We then grew our own vegetables back at school, with our Year 5s teaching our EYFS how to plant potatoes and harvest them. We sold some of our produce and also made some delicious home-cooked soup!"
Helen Fletcher, Bransgore Primary School, Dorset

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

In a survey carried out among teachers taking part during the 2025-26 academic year, 97% said they found our modules useful, 94% would recommend Better Planet Schools resources to other teachers and 96% reported positive impacts in pupil-led behaviours after using the programme. A video about Better Planet Schools can be accessed at https://vimeo.com/1204247074

Website and digital reach

For the year ended 31 March 2026, the website received approximately 382,000 visits and 566,000 page views. The single largest source of visitors was the United States, followed by the United Kingdom. Visitor numbers were affected during the year by the roll-out of AI-powered search, which reduced referral traffic across the sector; numbers began to recover later in the year, and the quality of engagement (measured by bounce rate and session duration) improved markedly.

Donated Google advertising

The charity receives advertising as a benefit in kind through the Google Ad Grants programme. Following the appointment of a new agency partner to manage our donated ads, Google's gross valuation of advertising received in the year rose to $310,551 (approx. £229,107)—a roughly 270 per cent increase on the previous year. In line with the Charities SORP, this in-kind benefit is recognised at the estimated cost the charity would otherwise have paid for it; therefore, the benefit in our accounts is valued at £6,160, which was the cost of the Ad management service.

Young People's Voices

Central to the charity's approach is the belief that young people are not only the audience for environmental education but active contributors to it. The charity's website includes a dedicated Young People's Voices section (https://betterplaneteducation.org.uk/initiative/young-peoples-voices), which gives young people a platform to share their creativity and express their views on the environmental issues that matter to them. Together with the campaigning and content produced by the Young Trustees, Young People's Voices reflects the charity's commitment to putting young people at the heart of the conversation about the future of the planet.

Free School talks

Better Planet Education provides free online talks on environmental issues to schools located anywhere in the UK, via videoconferencing software. In person visits are available for schools local to the charity's headquarters. The Director delivered 34 talks to 1,935 children during the year, including talks aboard Fortescue's revolutionary ammonia-powered vessel, the Green Pioneer, while it was docked in Canary Wharf. A newly-introduced online booking form contributed to increased demand.



Wicked Weather Watch

Better Planet Education completed the phased integration of the educational resources of Wicked Weather Watch, a small environmental education charity that was wound up in May 2025, adding "Explorer" talks from Polar explorers and a range of learning resources to its offer to schools. Two explorer talks have been delivered in 2025 – 26, with further talks already scheduled for the 2025-27 academic year.

Young Trustees

The Young Trustees were highly active during the year, leading the Letters for Change campaign (below) and contributing articles and content for the website and the charity's social media.

Campaigns and competitions

Letters for Change: launched in September 2025, having been developed in part by the Young Trustees, this was the charity's first letter-writing campaign for schools, calling for climate education and access to nature in the primary curriculum. It attracted strong support from the charity's Presidents and from sector partners and drew around 5,500 visits to the campaign page on the website. The number of letters received (145, from four primary schools) was modest, but the campaign demonstrated clear potential and generated valuable learning. A reply was subsequently received from the Minister for School Standards. In the Curriculum Review that took place in 2025 and was announced early in 2026, climate education is set to be integrated into the primary Curriculum, but only from 2028: too late for any of the children who wrote letters to benefit from it.

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

Sparking Sustainability: a competition delivered in partnership with Ceres Power across four Sussex primary schools, attracting more almost 100 entries. Several of the winning entries were submitted as videos, which are available on the Young People's Voices section of the website.

Better Planet Awards: a new competition for secondary schools, funded through an Environment Agency enforcement undertaking, is undergoing development for launch in the 2026-27 academic year.

Fundraising and partnerships
The charity made significant progress in diversifying its income:

- Environment Agency enforcement undertakings, secured through intermediaries, has created substantial income. Although the funding was approved during 2025-26, the bulk was not received until after the financial year end.
- The charity became an associate member of the Chapel & York US Foundation, establishing a tax-efficient route for donors located in the United States.
- Donations were received from members of the public.
- The corporate fundraising environment remained very difficult across the sector, with the Charities Aid Foundation's Corporate Giving Report for 2025 revealing a significant reduction in cash donations from companies.

Impact
The charity estimates that it was responsible for over 341,000 "eco hours" during the year, a composite measure to represent hours of activity to benefit the environment undertaken by young people across website visits, Better Planet Schools activity, school talks, lesson-plan use and participation in competitions and campaigns.

FINANCIAL REVIEW

Results for the year
The charity's principal cash income during the year included:

- a legacy from the estate of the late Kenneth Newell: £100,000 received in the year, with a small final settlement expected in 2026-27;
- an Environment Agency enforcement undertaking of £12,416 (MAM UK Ltd), received in December 2025;
- grants and donations including the Fitton Trust (£20,000), the Society of the Holy Child Jesus (£20,000), the Tallow Chandlers' Benevolent Fund (£5,000), Luminous Energy (£3,000), the Minderoo Foundation (two payments of £5,000), the N Foundation and the Aalamaram Foundation (US $10,000 each), Beigebell (£1,000) and Vårgrønn (£750).
- funds raised through the Green Match Fund (£13,669)
- earned income from partnership activity, including the Sparking Sustainability competition with Ceres Power (£9,000).

Note: two further enforcement undertaking payments (£19,427 from Donington Plastics Ltd and £36,285 from Derby Plastics Ltd) had been approved but not received at the year end and will therefore fall into the 2026-27 financial year.

Reserves and financial position
The charity's reserves stood at £184,991 at the year-end compared with total funds of £110,914 at the start of the reporting period. The year-end position was substantially strengthened by the Kenneth Newell legacy.

Reserves Policy
The Trustees define free reserves as unrestricted funds readily available to spend, excluding restricted and designated funds and amounts held in fixed assets.

Better Planet Education's income is inherently uncertain. The charity's historic dependence on a single recurring corporate sponsorship is no longer sustainable, and grants from charitable trusts, now the charity's main source of unrestricted income, tend to be one-off and must be replaced each year rather than renewed. Environment Agency enforcement undertaking payments are very sporadic, unpredictable in timing and final amount and are usually restricted funds.

Because the charity's services are provided free to UK schools, the Trustees consider it essential that a shortfall in any one year does not force those services to be withdrawn at short notice.

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

The Trustees therefore aim to hold free reserves equivalent to approximately one year's operating expenditure, which allows sufficient time to respond to any extended reduction in income.

At 31 March 2026, free reserves were £177,116, representing approximately 15 months of expenditure, which is above the targeted level. This reflects the receipt late in the year of a substantial legacy, the amount and timing of which were uncertain, thus providing no immediate opportunity to apply the excess funds to furthering the charity's work. The reserves policy is reviewed annually alongside the budget.

Going concern
The trustees consider that the charity is a going concern.

Investment policy
The charity's funds are held in cash, split between an operating current account and a notice deposit account to balance access and the return available. The charity does not hold investment assets.

PLANS FOR FUTURE PERIODS

The charity's overarching strategic aim remains to grow Better Planet Schools toward its ambition of reaching all UK primary schools, while diversifying its income away from a declining corporate-giving market toward a resilient, mixed funding base. Priorities for the coming period include:

- continuing to grow Better Planet Schools, including refreshed content and greater use of cost-effective paid social media for recruitment;
- launching the Better Planet Awards competition for secondary schools;
- if funding can be sourced, developing a version of Better Planet Schools for secondary-schools and increasing the charity's offer to secondary schools
- developing new partnerships with corporates and charities;
- building a base of regular individual donors and pursuing US fundraising through the Chapel & York US Foundation;
- running a further, refined schools campaign building on the lessons of Letters for Change;

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Charities SORP (FRS 102).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing these financial statements, the trustees are required to: select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP; make judgements and estimates that are reasonable and prudent; and prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approved by the Board of Trustees on 12/10/2026 and signed on their behalf by:

Signed by:
Brian Green
196FEA68A27042F...
Brian Green
Chair

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

BETTER PLANET EDUCATION C.I.O

Independent Examiner's Statement

I report to the Trustees on my examination of the accounts of Better Planet Education CIO for the year ended 31 March 2026.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Signed by:
Geoff Archer
48944290BA63484...

.....

Mr Geoff Archer

Bristol Community Accountants CIC
The Park Centre, Daventry Road, Knowle, Bristol, BS4 1DQ

Date: 12/10/2026

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

Better Planet Education

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2026

	Note	General Funds	Restricted Funds	Total Funds 2026	Total Funds 2025 **
		£	£	£	£
Incoming and Endowments from:					
Incoming resources from generated funds					
Donations and legacies	**3**	163,736	32,891	196,627	156,334
Charitable activities	**4**	6,000	5,000	11,000	11,924
Investments	**5**	3,730	-	3,730	4,409
Total		173,466	37,891	211,357	172,667
Expenditure On:					
Raising funds	**6**	11,101	-	11,101	22,680
Charitable activities	**7**	70,170	56,009	126,179	235,671
Total		81,271	56,009	137,280	258,351
Net movement in funds		92,195	(18,118)	74,077	(85,684)
Total funds brought forward		84,921	25,993	110,914	196,598
Total Funds Carried Forward	**14**	177,116	7,875	184,991	110,914

All of the activities of the charity are classed as continuing

The notes on pages 12 to 19 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

** See note 16 for full comparative for 2025

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

Better Planet Education

BALANCE SHEET

YEAR ENDED 31 MARCH 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	**11**	-	323
Current assets			
Debtors	**12**	3,656	5,116
Cash at bank and in hand		185,090	109,527
Total current assets		188,746	114,643
Liabilities			
Creditors: Amounts falling due within one year	**13**	(3,755)	(4,052)
Net current assets or liabilities		184,991	110,591
Total net assets or liabilities		184,991	110,914
The Funds of the Charity	**14**		
Restricted funds		7,875	25,993
Unrestricted funds		177,116	84,921
		184,991	110,914

These financial statements were approved by the trustees on the 12/10/2026 and are signed on their behalf by:

Signed by:

Brian Green

196FEA68A27042F...

Brian Green

The notes on pages 12 to 19 form part of these financial statements

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

1 Basis of Preparation

a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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), and the Charities Act 2011

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

c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

a) Income from donations is included in income when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

c) Most expenditure is directly attributable to specific activities, and has been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

e) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

f) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

g) 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.

h) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

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

Office Equipment	20%	straight line

i) Trade and other creditors: Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Financial Instruments: The charity 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.

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

k) Pensions costs: The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

l) The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Donations & Grants	157,576	32,891	190,467	72,385
Gift aid	-	-	-	363
Google donated services (see note)	6,160	-	6,160	83,586
	163,736	32,891	196,627	156,334
Donations and Legacies prior year				
Donations	*36,484*	*35,901*	*72,385*	
Gift Aid	*363*	*-*	*363*	
Google donated services	*83,586*	*-*	*83,586*	
	120,433	*35,901*	*156,334*	

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Eco action awards sponsorship	-	-	-	10,800
Sponsorship fees	6,000	-	6,000	-
Better Planet support fees	-	5,000	5,000	-
Other fees	-	-	-	1,124
	6,000	5,000	11,000	11,924
Charitable Activities prior year				
Eco action awards sponsorship	*-*	*10,800*	*10,800*	
Other fees	*1,096*	*28*	*1,124*	
	1,096	*10,828*	*11,924*	

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Bank interest receivable	3,730	-	3,730	4,409
	3,730	-	3,730	4,409

Investments prior year - all unrestricted

Donated services basis of valuation

During the year, the charity participated in the Google Ad Grants programme, which provides eligible non-profit organisations with access to up to $40,000 USD per month in digital advertising budget.

While the nominal value of advertising made available by Google under this program during the financial year was up to $480,000 USD (approximately £380,000), the Charities SORP requires donated services to be valued at the estimated cost the charity would have been willing to pay in the open market for a similar benefit.

Management has assessed the charity's operational requirements and marketing strategy and determined that the financial value of the advertising services the charity would have purchased commercially in the absence of the grant was £6,160.

Accordingly, £6,160 has been recognised within Donated Services and Facilities income and a corresponding expenditure of £6,160 has been included within Marketing and Advertising Costs (Raising Funds / Charitable Activities) in the Statement of Financial Activities.

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

Expenditure on:

6 Raising Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Salaries & pensions	7,701	-	7,701	22,680
Fundraising	3,400	-	3,400	-
	11,101	-	11,101	22,680

Raising funds prior year - all unrestricted

7 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Marketing and advertising	11,227	3,505	14,732	83,586
Salaries, pensions & benefits	39,772	39,078	78,850	67,388
Awards and prizes	-	2,000	2,000	430
PAGES awards	-	-	-	14,050
Website costs	215	10,118	10,333	38,900
Insurance	3,120	-	3,120	2,637
Accountancy fees	2,707	-	2,707	2,766
Travel & entertainment	1,046	-	1,046	1,063
Irrecoverable VAT	5,634	-	5,634	9,229
Film/Production costs	-	-	-	2,500
Staff training	591	-	591	331
Depreciation	323	-	323	321
Rent & room hire	1,185	-	1,185	1,135
Subscriptions	2,954	433	3,387	2,478
Stationery, postage & carriage	292	12	304	211
Telephone	147	-	147	160
Consultancy	-	-	-	150
Sundries	150	-	150	54
Advertising	-	-	-	7,734
Minor equipment	373	863	1,236	305
Bank and finance charges	112	-	112	104
DBS checks	322	-	322	139
	70,170	56,009	126,179	235,671

Charitable Activities prior year - all unrestricted

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

8 Net incoming resources for the year

This is stated after charging:

	2026	2025
	£	£
Independent Examiner's fee	1,150	1,045
Accountancy services	1,557	1,721
Depreciation	323	321

9 Staff costs and numbers

The aggregate payroll costs were:

	2026	2025
	£	£
Wages and salaries	74,545	76,004
Social security costs	10,115	8,370
Less: Employer's Allowance	(9,681)	(5,000)
Employer's pension contributions	8,575	7,551
Other employee benefits	2,997	3,143
Total salaries, wages and related costs	86,551	90,068

Number of employees who received emoluments (excluding pension costs) in excess of £60,000 per annum.
1 employee: Band £60,000 - £70,000 (2025: 1)

	2026	2025
The average number of total staff employed in the year was:-	2.0	2.0

Total employee benefits paid to key management personnel during the year (inc pension costs) were £80,820 (2025: £78,734)

Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2025: £nil) No trustees received reimbursement for board expenses incurred throughout the year (2025: £nil). No charity trustee received payment for professional or other services supplied to the charity (2025: £nil).

Related Party Transactions

During the year, £1,511 was paid towards Healthcare Insurance for the Trust Director's wife. (2025: £1,529)

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

11 Tangible fixed assets

	Office Equipment	Total
	£	£
Cost		
At the beginning of the year	2,887	2,887
At the end of the year	2,887	2,887
Depreciation		
At the beginning of the year	2,564	2,564
Charge for the year	323	323
At the end of the year	2,887	2,887
Net book value		
At the beginning of the year	323	323
At the end of the year	-	-

12 Debtors

	2026	2025
	£	£
VAT	-	1,002
Other debtors	-	1,315
Prepayments	3,656	2,799
	3,656	5,116

13 Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals	1,150	1,045
Taxation and Social Security Costs	1,339	2,216
VAT	1,266	-
Pension	-	791
	3,755	4,052

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

14 Analysis of Charitable Funds

	At 01-Apr 2025 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2026 £
Unrestricted funds					
General fund	84,921	173,466	(81,271)	-	177,116
Total unrestricted funds	84,921	173,466	(81,271)	-	177,116
Restricted funds					
Better Planet Schools	-	23,475	(21,808)	-	1,667
PAGES	16,400	-	(16,400)	-	-
Lesson Plans & Factsheets	9,593	-	(9,593)	-	-
Ceres Power	-	2,000	(2,000)	-	-
Recycling Videos	-	12,416	(6,208)	-	6,208
Total restricted funds	25,993	37,891	(56,009)	-	7,875
Total funds	110,914	211,357	(137,280)	-	184,991

Purpose of Funds:

Restricted Funds:

Better Planet Schools: Towards the funding of pre-funded places to enable primary schools in the UK to participate in Better Planet Schools, Better Planet Education's online environmental education programme, free of charge.

PAGES: The Primary Awards for Green Education in Schools aimed to assist and encourage environmental education for young people aged 5-11 who attend primary schools in England, Scotland and Wales. They were supported by R&Co4Generations, via a donation received from the King Baudouin Foundation. The prize fund for each year of the Awards was worth £15,000. A total of 48 prizes, worth between £100 and £2,000 were distributed to winning schools.

Lesson Plans & Factsheets: Donation towards Lesson plans and factsheets

Ceres Power prize fund: For prizes that we gave to schools that won the 'Sparking Sustainability' competition that we ran on behalf of Ceres Power.

Recycling Videos: For educational videos for children about what happens to our rubbish when we throw it away.

Docusign Envelope ID: C5758460-4CC2-8619-811F-B16D0D662AB9

15 Analysis of net assets between funds

	General Fund £	Restricted Funds £	Total £
Cash at Bank and in Hand	177,215	7,875	185,090
Other Net Current Assets/(Liabilities)	(99)	-	(99)
Total	177,116	7,875	184,991

16 Analysis of prior year funds, as required by paragraph 4.2. of the SORP

	Prior Year Unrestricted Funds 2025 £	Prior Year Restricted Funds 2025 £	Prior Year Total Funds 2025 £
Income and Endowments From:			
Donations and legacies	120,433	35,901	156,334
Charitable activities	1,096	10,828	11,924
Investments	4,409	-	4,409
Total	125,938	46,729	172,667
Expenditure On:			
Raising funds	22,680	-	22,680
Charitable activities	175,100	60,571	235,671
Total	197,780	60,571	258,351
Net income/(expenditure)	(71,842)	(13,842)	(85,684)
Transfers between funds	(6,834)	6,834	-
Net movement in funds	(78,676)	(7,008)	(85,684)
Reconciliation of Funds:			
Total funds brought forward	163,597	33,001	196,598
Total funds carried forward	84,921	25,993	110,914