Docusign Envelope ID: 8F7CB736-8C72-8F2C-8338-F07C359B4D44

Company registration number 07171690 (England and Wales)

Charity registration number 1185764 (England and Wales)

RAINFOREST ALLIANCE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Docusign Envelope ID: 8F7CB736-8C72-8F2C-8338-F07C359B4D44

RAINFOREST ALLIANCE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Tank Ms G Yu Ms A P Aragon Munoz	 (Appointed 5 March 2025)
Country of incorporation	United Kingdom (England and Wales)	07171690
Charity registration	England and Wales	1185764
Registered office	Unit 2.7, The Green House 244-254 Cambridge Heath Road London E2 9DA	
Auditor	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG	

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RAINFOREST ALLIANCE LIMITED

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RAINFOREST ALLIANCE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with he Companies Act 2006 and "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).

Objectives and activities

The objectives of the Company are as follows:

- Advance the education of the public in subjects relating to sustainable development including ethical standards of conduct in social and environmental responsibility in farming and land use practices, business practices, consumer behaviour and promote sustainable development for the benefit of the public.

- Promote sustainable development* for the benefit of the public by:
  - the preservation, conservation and protection of the environment and the prudent use of resources;
  - the promotion of sustainable means of achieving economic growth and regeneration; and
  - the prevention and relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.

  *Sustainable development means “development which meets the needs of the present without compromising the ability of future generations to meet their owns needs”.

CONSTITUTION

The Company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 11th October 2019 and is a registered charity number 1185764.

The Directors confirm that they have paid due regard to the guidance contained in the Charity Commission’s general guidance on public benefit when setting the charity’s objectives and planning its activities.

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RAINFOREST ALLIANCE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association. The appointment of new directors is at the discretion of the existing directors (and/or the Guarantor, the Rainforest Alliance, Inc.).

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

Policies for the induction and training of new directors follow those of the ultimate parent, the Rainforest Alliance, Inc.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

Rainforest Alliance Limited is a company limited by guarantee, whose registered number is 07171690. It is also a registered charity, number 1185764. The Company is governed by a Memorandum and Articles of Association of 26th February 2010, as amended by special resolution on 2nd October 2019. The charity was set up by a Memorandum of Association on 11th October 2019. The Company is controlled by the Directors who are also the Trustees. The company was founded by the Rainforest Alliance, Inc., who is the immediate and ultimate parent undertaking, sole member and guarantor. The Company does not have share capital. Directors are appointed by a majority of other Directors or the Guarantor.

The Company was established in furtherance of the Rainforest Alliance's global mission. Its mission is to conserve biodiversity and ensure sustainable livelihoods by transforming land-use practices, business practices and consumer behaviour.

RISK MANAGEMENT

The Directors have considered the risks to the company and other climate factors, and these include the threat to supply chains around the world. Our revenue from supply chains remain strong and grants for new projects have increased.

The directors are satisfied that the Rainforest Alliance continues to be strong and that we are uniquely positioned to deliver transformative impacts on the world's continuous journey to net positive agriculture.

DIRECTORS INDEMNITY

The Company has made qualifying third-party indemnity provisions for the benefit of its directors which were made during the year and remain in force at the date of this report.

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Our strategy

Nearly forty years ago, Rainforest Alliance launched a market-based sustainability model that was so practical it was radical. As we look at our world today, the hard truth is that the old sustainability models are good, but not good enough. We need to not only stop harmful practices but also accelerate those that heal, restore and regenerate the landscapes and communities on which our lives depend.

Our future depends on rainforests and tropical forests which are threatened by farming and forestry. At the same time, farm and forest communities are facing extreme poverty and losing many of their rights. These are connected crises, and to solve them, the way we do business must change.

Regenerative Shift

As one of the largest and most trusted sustainability organizations in the world, it is incumbent upon us to lead the regenerative shift. After four years of research and development, in 2025 we published our Regenerative Agriculture Standard, a science-based, measurable, field-tested tool for scaling regeneration across global supply chains. Built on 119 rigorous requirements spanning soil health, crop resilience, water, biodiversity, and critical social impacts, the standard is as much about restoring ecosystems as it is strengthening the resilience of farmers who depend on them.

We are already seeing what this looks like in practice. At La Cumplida in Nicaragua—our first certified regenerative farm—investments in soil health across 2,200 hectares have boosted the vitality of their coffee plants. In Brazil, Fazenda Pinheiros credits regenerative practices with strengthening their climate resilience against soaring temperatures and severe droughts.

Studies show that regenerative practices can result in a 20 to 30 percent increase in net farm income. Given that 80 percent of farmers already live in severe poverty, a shift to regenerative practices could literally save lives.

We know consumers care. In 2025, we reached one million followers on Instagram, all of them looking to us for guidance on how to create a better world. They know our renowned little green frog seal—now found on 66,000 products worldwide—and with the first Rainforest Alliance Certified Regenerative coffee hitting shelves in 2026, they'll have another way to turn their purchasing power into meaningful collective action.

Impact that matters

In 2025, our work helped avoid or sequester 5.5 million metric tons of greenhouse gas emissions. We supported the protection, better management, restoration, and sustainable cultivation of 11.9 million hectares of ecosystems—including precious tropical forests. Nearly 10.8 million farmers and workers on certified farms were informed of their rights and responsibilities. And through sustainability premiums and higher yields, we contributed to generating more than US$2 billion in additional farm income—helping build pathways toward living incomes for farming families.

Our areas of impact

Climate impact

As the climate crisis accelerates, how we farm and manage forests matters more than ever. By scaling up regenerative agriculture and forest conservation, we work to reduce emissions and store more carbon

Sustaining ecosystems

From lush rainforests to soaring mountain landscapes, tropical ecosystems don't just sustain life, they make it possible. Our goal: to restore what's been degraded and protect what remains.

Conserving biodiversity

One million species are at risk of extinction, largely due to habitat loss from agricultural expansion. We help protect biodiversity-rich landscapes to bring ecosystems back into balance—within and beyond farms.

Strengthening rights

Farmers and farm workers are the backbone of our global food system, yet too many face unsafe conditions and exploitation. Stronger protections and greater awareness are key to making dignity, safety, and opportunity the norm.

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Improving rural livelihoods

Farming families should thrive, not just survive, but low prices, poor yields, and unequal market access hold many back. By boosting productivity and strengthening market connections, we are supporting pathways to a living income.

Small frog. Big impact.

Consumers are a powerful driving force for positive change. Every time someone chooses a product with our little green frog seal it helps drive demand for responsible sourcing—adding up to big impact across global supply chains.

Regeneration takes root

Our online 2025 annual report, Regeneration Takes Root, documents a year in which sustained investment in farmer livelihoods, ecosystem restoration, and market transformation delivered results at scale from the highlands of Kenya to the cocoa farms of Ghana to the coffee plantations of Nicaragua.

A year of firsts: Sowing lasting change

2025 was a milestone year for us. We unveiled a bigger, bolder certification program and introduced a range of new tools and services to accelerate sustainability transformation across global supply chains. We're not just raising the bar for what responsible business looks like, we're working to embed climate resilience, biodiversity protection, and the rights and well-being of rural producers into a market that fundamentally values people and nature. Our vision: agriculture as a net-positive driver of regeneration.

Going Concern

Rainforest Alliance Ltd reports the UK activities inside a worldwide organisation. To best understand the global activities of the entire organisation one should view the annual report of our parent non-profit organisation, Rainforest Alliance Inc. This, along with other reports, can be found at our website www.rainforestalliance.org. All expenditure that is made in the UK, has been commissioned by the worldwide organisation and is fully funded and guaranteed by the parent organisation, RA Inc.

Rainforest Alliance are fortunate to have the strength of diverse income streams and a healthy reserve balance. While diversity of revenue is a key financial health and resilience factor for us, we also recognize that the uncertainty of the economy as we move through uncertain times requires us to plan for a revenue downturn.

The Directors have confirmed that the major sources of grant funding are assured and the delivery of the activities can be carried out.

Furthermore, the Directors are confident that costs will only be incurred to the extent that funding is secured. These financial statements are prepared on the going concern basis since Rainforest Alliance, Inc. have undertaken to provide written confirmation of continuing financial support to enable the Company to meet its obligations as and when they fall due

The Directors are therefore confident that the Company and its ultimate parent undertakings, the Rainforest Alliance, Inc., has adequate resources to continue operating for the foreseeable future and, for this reason, the Trustees continue to adopt the going concern basis in preparing the accounts.

Remuneration of Key Management Personnel

Neither the Directors nor any persons connected with them have received remuneration or reimbursements for their services as trustees of the Company during the year ended 31 December 2025.

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FUNDRAISING

The main source of income is through the provision of financial support from the Rainforest Alliance, Inc.

Any communications to the public made in the course of carrying out fundraising activity shall be truthful and reflect our ethos and values, that our appeals will state whether funds raised are for general funds or a specific purpose, and that all money raised via fundraising activities will be for the stated purpose of the appeal and will comply with the organisation's stated mission and purpose.

The Company does not undertake any activity that could be classified as intrusive or persistent in its approach to individuals (vulnerable or otherwise), ensuring that it does not apply undue pressure to donors to support fundraising activities.

We have had no fundraising complaints in the last financial year. If someone wants to make a complaint about our fundraising, we will provide details of our complaints procedure to them in writing upon request.

Financial review

Total income for the year ended 31 December 2025 amounted to £2,289,868 (2024: £2,415,005). Expenditure amounted to £2,289,868 (2024 £2,415,005), giving an overall surplus/(deficit) of £NIL (2024: £NIL). No restricted income was received, or restricted expenditure incurred, in the period.

The funds at year-end are £NIL (2024: £NIL).

The financial performance and position of the company is closely monitored on a regular basis to ensure that sufficient cash is available for the continued operations of the company.

Reserves policy

Rainforest Alliance does not hold reserves because it is fully funded by Rainforest Alliance Inc. Future expenses are expected to be met by ongoing financial support by Rainforest Alliance Inc, as a result a target reserve is set out at £Nil (2023: £Nil) as it will be unnecessary and inappropriate to hold reserves as future obligations will be met as and when they fall due.

All funds received are used on a timely basis to maximise our charitable impact.

Plans for future periods

The Board and leadership team have developed and approved a strategy to take the organization forward from 2024 to 2030. This strategy is focused on accelerating the transformation of key landscapes through the work of food, agriculture and forestry sectors at speed and scale .

Structure, governance and management

The Company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 11th October 2019 and is a registered charity number 1185764.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Tank
Ms G Yu
Ms V Foster (Resigned 3 March 2025)
Ms A P Aragon Munoz (Appointed 5 March 2025)

Auditor

In accordance with the company's articles, a resolution proposing that Goldwins Limited be reappointed as auditor of the company will be put at a General Meeting.

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RAINFOREST ALLIANCE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Small Companies Note

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Signed by:

Jiten Tank

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Mr J Tank

Trustee

Date: 8/19/2026

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RAINFOREST ALLIANCE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors of RAINFOREST ALLIANCE LIMITED for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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RAINFOREST ALLIANCE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RAINFOREST ALLIANCE LIMITED

Opinion

We have audited the financial statements of RAINFOREST ALLIANCE LIMITED (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion;

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Epton

Anthony Epton (Senior Statutory Auditor)
for and on behalf of Goldwins Limited

20/08/2026

Chartered Accountants
Statutory Auditor

75 Maygrove Road
West Hampstead
London
NW6 2EG

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RAINFOREST ALLIANCE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	7,503	31,530
Charitable activities	**4**	2,282,365	2,383,475
Total income		2,289,868	2,415,005
Expenditure on:			
Charitable activities	**5**	2,289,868	2,415,005
Total expenditure		2,289,868	2,415,005
Net income and movement in funds		-	-
Reconciliation of funds:			
Fund balances at 1 January 2025		-	-
Fund balances at 31 December 2025		-	-

The notes on pages 14 to 22 form part of these financial statements.

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RAINFOREST ALLIANCE LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**11**		-		4,357
Current assets					
Debtors	**12**	9,341		5,825	
Cash at bank and in hand		107,531		73,097	
		116,872		78,922	
Creditors: amounts falling due within one year	**13**	(116,872)		(83,279)	
Net current liabilities			-		(4,357)
Total assets less current liabilities			-		-
Net assets excluding pension liability			-		-
The funds of the charity					
			-		-

The notes on pages 14 to 22 form part of these financial statements.

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

The financial statements were approved by the trustees on 8/19/2026

Signed by:
Jiten Tank
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Mr J Tank
Trustee

Company registration number 07171690 (England and Wales)

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RAINFOREST ALLIANCE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**18**		34,434		36,656
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			34,434		36,656
Cash and cash equivalents at beginning of year			73,097		36,441
Cash and cash equivalents at end of year			107,531		73,097

The notes on pages 14 to 22 form part of these financial statements.

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RAINFOREST ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

RAINFOREST ALLIANCE LIMITED is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2.7, The Green House, 244-254 Cambridge Heath Road, London, E2 9DA.

1.1 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015. Assets and liabilities are recognised at historical cost or transactional value unless otherwise stated in the accounting policies. The company meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

The financial statements have been prepared on a going concern basis, as the trustees believe that no material uncertainties exist. External risks, such as extreme climate events, global diseases, and war in Ukraine all present serious threats to the global food supply chain. It is part of RA's mission to prepare for and mitigate the risks occurring all round the world because of climate change.

The Trustees have confirmed that the major sources of grant funding are committed and the delivery of the activities can adjust and react in order to ensure our mission continues to protect landscapes and communities from climate change and other new conditions.

Furthermore, the Trustees are confident that costs will only be incurred to the extent that funding is secured. The company continues to be funded by its ultimate parent undertaking, the Rainforest Alliance. The Directors are confident that the company and its ultimate parent undertakings, the Rainforest Alliance, has adequate resources to continue operating for the foreseeable future, defined as a 12 month period from the date of approving these accounts. For this reason, the Trustees continue to adopt the going concern basis in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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1 Accounting policies **(Continued)**

1.4 Income

All income is included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy and the likelihood of receipt of the income is probable.

The major income streams for Rainforest Alliance, funding the work of its worldwide mission, including Royalties and Grants, is collected and reported by RA Inc. RA UK, spends funds in UK as programmed and directed by the parent company and then is fully re-imbursed by the parent company. These re-imbursement payments constitute the majority of income received by RA UK. A smaller stream of donations is collected in the UK and is used to support the overall mission of RA in UK and worldwide. Donation income is counted on receipt.

All income is included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy and the likelihood of receipt of the income is probable.

Income comprises amounts funded during the year.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes support costs for those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Companys operations and activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	25% SL
Fixtures and fittings	20% SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash at bank and cash 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.

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1 Accounting policies **(Continued)**

1.9 Financial instruments

The company 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.

Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the view of the trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	7,503	31,530

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4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	2,282,365	2,383,475
Analysis by fund		
Unrestricted funds	2,282,365	2,383,475

5 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Staff costs	2,059,373	2,100,295
Depreciation and impairment	4,358	4,442
Rent and rates	52,222	50,801
Computer costs	6,268	15,088
Sundry Consumable supplies	4,508	3,254
Training	19,004	10,715
Accountancy fees	8,946	7,088
Consultancy fees	9,164	119,508
Subscriptions/membership fees	1,595	5,209
Travel and subsistence	77,144	58,435
Bank charges	2,586	899
Telephone, postage & advertising	3,420	4,954
Insurance	3,929	3,582
Repairs and maintenance	18,303	19,035
Equipment	7,348	-
	2,278,168	2,403,305
Share of support and governance costs (see note 6)		
Governance	11,700	11,700
	2,289,868	2,415,005
Analysis by fund		
Unrestricted funds	2,289,868	2,415,005

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6 Support costs allocated to activities

	Unrestricted funds 2025 £	Total 2024 £
Governance	11,700	11,700

Governance costs comprise:	2025 £	2024 £
Audit fees	11,700	11,700
	11,700	11,700

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,750	9,750
Depreciation of owned tangible fixed assets	4,358	4,442

8 Trustees

The Trustees supervise the activities of the Foundation and ensure that the aims and objectives are being met. The principal leadership of Rainforest Alliance (RA Inc) is held by a worldwide leadership team, dedicated to the worldwide mission of the organisation. The Chief Executive Officer of RA Worldwide is Santiago Gowland.

During the year, the Trustees received no remuneration, benefits in kind or reimbursement of expenses (2024: none).

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	30	28

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9 Employees **(Continued)**

Employment costs	**2025**	**2024**
	£	**£**
Wages and salaries	1,754,006	1,830,353
Social security costs	220,506	190,295
Other pension costs	84,861	79,647
	2,059,373	2,100,295

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	**2024**
	Number	**Number**
In the band £60,001- £70.000	6	4
In the band £70,001- £80,000	2	-
In the band £80,001- £90,000	-	1
In the band £90,001- £100,000	2	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	**2024**
	£	**£**
Total remuneration	1,114,503	906,636

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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11 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2025	755	21,373	22,128
At 31 December 2025	755	21,373	22,128
Depreciation and impairment			
At 1 January 2025	671	17,099	17,770
Depreciation charged in the year	84	4,274	4,358
At 31 December 2025	755	21,373	22,128
Carrying amount			
At 31 December 2024	83	4,274	4,357

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	9,341	5,825

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	38,717	29,002
Trade creditors	3,103	9,456
Amount owed to parent undertaking	31,910	11,257
Accruals and deferred income	43,142	33,564
	116,872	83,279

14 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	84,861	79,647

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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15 Operating lease commitments

Lessee

At 31 December 2025 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Within one year	65,614	65,614
Between two and five years	147,631	213,245
	213,245	278,859

16 Parent Undertaking

The company is under the control of the Rainforest Alliance Inc., a company incorporated in the United States of America.

The principal objects of the Rainforest Alliance Inc. are to advance the education of the public in subjects relating to sustainable development including ethical standards of conduct in social and environmental responsibility in farming and land use practices, business practices, consumer behaviour and promote sustainable development for the benefit of the public.

Control can be exercised by the Rainforest Alliance Inc. through the power to appoint or remove the majority of trustees.

The address from which the public can obtain the consolidated accounts that include the subsidiary charity's accounts is Rainforest Alliance, 298 Fifth Avenue, 7th Floor, New York, NY10001.

17 Related party transactions

Rainforest Alliance Inc. granted funds of £2,303,018 (2024: £2,470,000) to Rainforest Alliance Limited to fund its operation in the UK. During the year the Rainforest Alliance Limited spent less than the funded amount by £20,653 (2024, £86,525).

At the year end, Rainforest Alliance Limited owed amounts to Rainforest Alliance Inc totalling £31,910 (2024 £11,257 owed to RA Ltd).

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18 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	-	-
Adjustments for:		
Depreciation and impairment of tangible fixed assets	4,358	4,442
Movements in working capital:		
(Increase)/decrease in debtors	(3,516)	93,739
Increase/(decrease) in creditors	33,592	(61,525)
Cash generated from operations	34,434	36,656

19 Analysis of changes in net funds

The charity had no material debt during the year.

20 Post Balance Sheet Event

There are no subsequent events to disclose at reporting date.