PLANT - FOR - THE - PLANET UK

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT
AND
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2024

COMPANY REGISTRATION No: 8089321

CHARITY REGISTRATION No: 1190633

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

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

	Page
Legal and Administrative Information	3
Trustees' Report	4 to 7
Independent Examiner's Report on the Accounts	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 to 14

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

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1190633
COMPANY REGISTRATION NUMBER	8089321
DATE OF INCORPORATION	30 May 2012
GOVERNING DOCUMENT	Memorandum and articles incorprated 30 May 2012 as amended by special resolution registered at Companies House on 23 Jul 2020.
YEAR START	01 June 2023
YEAR ENDED	31 May 2024
DIRECTORS	K A Finkbeiner C M G Goldblatt (resigned 13/10/2023) M. F Finkbeiner (appointed 1/5/2024) S Michalcik (resigned 22/5/2024)
OBJECTS	Promote the conservation, protection and improvement of the physical and natural environment, in particular by: - planting and caring for trees and encouraging the planting and caring for trees globally. - fostering an appreciation of trees and the amenity and ecological value of tree cover. - advance education for the public benefit in trees and their habitats. - promote the sciences of sylviculture, arboriculture, agro- forestry and associated fields for the public benefit.
REGISTERED ADDRESS	Littlebrook Farm Haslemere Road Brook Godalming GU8 5LB
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store Hills Barns, Appledram Lane South, Chichester, West Sussex PO18 8NF

PLANT – FOR – THE – PLANET UK
Report for the Trustees
For the Year Ended 31 May 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ending 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees have pleasure in presenting their report and the financial statements of the charitable company for the year ended 31 May 2024.

CHARITABLE AIMS

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

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

OBJECTIVES AND ACTIVITIES

The charitable company seeks to promote environmental conservation and climate education through:
- reforestation and protection of tree cover;
- advancing public understanding of trees, global restoration and ecosystems;
- promote the sciences of sylviculture, arboriculture, agroforestry and associated fields for the public benefit.
- supporting research and training in forestry-related sciences.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Plant-for-the-Planet UK is a registered charitable company number 08089321, governed by its Memorandum and Articles of Association and incorporated on 30 May 2012.

The company was granted charitable status on 29 July 2020.

The charitable company is administered by the trustees comprising of the individuals who are the trustees of the charitable company at any given time, including the first trustees and their successors. In selecting individuals for appointment as trustees, the trustees have regard to the skills, knowledge and experience required for the effective administration of the charitable company.

The board of trustees makes and approves policy decisions at board meetings. Notes of the decisions made are devolved to the support team who implement the decisions.

STRATEGIC REPORT

Main Achievements Summary

In Mexico

During the reporting period, the restoration team of *Plant-for-the-Planet A.C., Mexico* continued its large-scale reforestation and maintenance efforts across multiple sites on the Yucatán Peninsula, with a particular focus on the *Las Américas 7* site near Constitución, Campeche. The acquisition of

land rights—previously enabled by a donation from Plant-for-the-Planet UK—allowed the team in Mexico to expand restoration efforts on degraded lands.

The local team, comprising over 100 trained restoration workers, operated intensively during the rainy season from June to December, maintaining the capacity to plant up to 40,000 native seedlings in a single day. More than 20 native tree species were cultivated and planted, supported by an internal seed collection programme and an expanding network of nurseries.

In cooperation with regional research institutions and authorities such as INIFAP and SEMABICC, Plant-for-the-Planet A.C. also extended its restoration activities to fire-affected areas surrounding the *Balam-Ku* and *Balam-Kin* Biosphere Reserves and the *San Felipe Bacalar* Nature Reserve. These efforts included targeted enrichment planting to reintroduce lost local species, increase biodiversity, and stabilise vulnerable forest ecosystems.

In addition to ecological restoration, seedlings were distributed to local farmers for agroforestry initiatives, promoting sustainable land-use models and strengthening community involvement.

In Spain

Fundación Plant-for-the-Planet España — our longstanding implementation partner—continued impactful restoration and youth empowerment initiatives, primarily in the *Doñana* region and the *Anillo Verde (Green Belt)* of Granada.

- In **Doñana**, restoration work advanced within *Las Peñuelas*, a wildfire-damaged area of the Natural Park, under a formal agreement with the Andalusian regional government. A total of **389,270 trees** had been planted by May 2024, progressing toward the project's long-term goal of 600,000 trees. The project also empowered **377 children and young people** through climate education academies and hands-on participation.

- In **Granada**, significant restoration took place on 172 hectares affected by the 2022 wildfire near *Cerro de San Miguel* and the historic *Sacromonte Abbey*. To date, **114,091 trees** have been planted toward the broader project target of 200,000 trees. Additionally, **514 young people** were trained through six climate empowerment events.

Both projects emphasized ecological resilience through the planting of diverse native species and the use of mulching to reduce evapotranspiration. All activities were carried out in close coordination with local stakeholders, municipalities, and educational institutions.

Africa

In the prior year, the Trustees had announced intentions to assess the potential support of restoration projects in **Ethiopia** and **Ghana**, including proposals from the *Ethiopian Orthodox Church – Development and Interchurch Aid Commission (EOC-DICAC)* and the *Konso Development Association (KDA)*.

Following due diligence and strategic review in 2023/24, the UK Trustees decided not to proceed with funding the proposed Ethiopian project. While recognising the project's merit, the Trustees concluded that, given the presence of other capable donors and sources of funding, their contribution would not have provided significant additional value. The decision reflects the UK Trustees' policy of focusing on projects where their support can make a distinctive impact.

In Ghana, however, the Trustees have continued exploring opportunities for a potential pilot initiative in the 2024–2025 financial year, with the aim of supporting community-based restoration and ensuring alignment with the Foundation's ecosystem and social impact objectives.

Plans for 2024–2025

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

FINANCIAL REVIEW

At 31 May 2024, the charitable company held unrestricted reserves of £512,479. The net expenditure for the year was £784,143, reflecting disbursements aligned with the charity's objectives. Donations were made to international partners in Spain, while administrative costs in the UK were kept minimal at £17,407.

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

Disbursements to Fundación Plant-for-the-Planet España during the year were conducted under formal donation agreements. Where prior concerns about potential conflicts of interest or governance oversight had been raised in 2022/23, the 2023/24 board reconfirmed all transfers in writing and documented them in official minutes. Legal review by Bates Wells & Braithwaite London LLP remains ongoing.

Lessons Learned

In May 2024, the Board reviewed a case where two unauthorised transfers — totaling £175,919.31 and €488,000 — were executed from Plant-for-the-Planet UK's bank account to Plant-for-the-Planet Spain. The payments were initiated by an employee of Plant-for-the-Planet Germany, following instructions from the German board. This action represented a serious overstep, as the sovereign authority of the UK trustees should never have been bypassed.

Following a thorough investigation, the trustees ratified the one transfer of € 488,000 as a legitimate charitable grant but implemented enhanced controls to prevent any recurrence. Specific measures included revoking all external access to bank accounts, confirming dual authorisations for all transfers, and updating the charity's financial controls documentation. The trustees also commissioned independent legal advice from Bates Wells and Russell-Cooke LLP to ensure compliance with UK charity law. This event has strengthened the charity's governance culture and internal accountability, fully consistent with Charity Commission guidance on internal financial controls.

A further amount of £175,919.31 has been recognised as an amount due from Plant-for-the-Planet Foundation, Tutzing (Germany). This balance accrues interest at 5% per annum.

PRINCIPAL RISKS AND UNCERTAINTIES

The trustees place particular emphasis on maintaining the charity's independence and ensuring that all decisions are taken free from any conflicts of interest. Safeguarding transparency and impartiality remain a central principle in the charity's governance and daily operations.

To this end, all material decisions—especially those relating to grants, partnerships, and international transfers—are subject to collective board review, with clear documentation of the rationale and absence of conflicts. Trustees are required to declare any potential interests, and an updated register of interests is maintained and reviewed annually.

Through these measures, the board seeks to protect the charity's integrity, uphold public trust, and ensure that all activities continue to serve exclusively the charitable objectives of Plant-for-the-Planet UK.

PLANT – FOR – THE – PLANET UK
Report for the Trustees
For the Year Ended 31 May 2024

REVIEW OF TRUSTEE PERFORMANCE

With two active trustees, the charity maintains an ongoing dialogue on its governance and strategic direction. Recent discussions have focused on returning to the charity's original purpose — strengthening activities within the United Kingdom and re-engaging with its founding mission of empowering children and young people to take action for climate justice through education, awareness, and tree-planting initiatives.

The trustees believe that these children and young people in the UK, once empowered, will grow into adults who actively support forest conservation and global restoration — and, more broadly, become advocates for a just and sustainable future.

Statement of Directors' Responsibilities

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

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business and.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

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

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2024 and confirm that I have made available all information necessary for its preparation.

SIGNATURE

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

Karl Finkbeiner

K A Finkbeiner – Trustee

Date: 18. March 2026

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

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 May 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this period under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

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

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed : 
Date: 18,3,26

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

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2024

(Incorporating Income & Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2024 £**	TOTAL 2023 £
INCOME					
Income from:					
Donations and Legacies	**3a**	599,136	-	599,136	873,646
TOTAL INCOME		**599,136**	**-**	**599,136**	873,646
EXPENDITURE					
Expenditure on:					
Charitable Activities	**4a**	807,771	-	807,771	441,246
TOTAL EXPENDITURE		**807,771**	**-**	**807,771**	441,246
NET INCOME/ EXPENDITURE		**(208,635)**	**-**	**(208,635)**	**432,400**
Transfers between Funds		-	-	-	-
Funds Brought Forward		721,114	-	721,114	288,714
TOTAL FUNDS CARRIED FORWARD		**512,479**	**-**	**512,479**	721,114

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

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

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

BALANCE SHEET
AS AT 31ST MAY 2024

	Note	31-May-24 Total £	31-May-23 Total £
Fixed Assets			
Tangible Assets	2	-	-
		-	-
Current Assets			
Debtors & Prepayments	7	176,945	65,229
Cash at Bank and in Hand	6	336,734	660,046
Total Current Assets		**513,679**	**725,275**
Creditors: amounts falling due within one year	8	1,200	4,161
NET CURRENT ASSETS		512,479	721,114
TOTAL ASSETS less current liabilities		**512,479**	**721,114**
NET ASSETS		**512,479**	**721,114**
Funds of the Charity			
General Funds	5	512,479	721,114
Restricted Funds	5	-	-
Total Funds		**512,479**	**721,114**

Directors' Responsibilities:

For the financial period ending 31 May 24 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the Directors on :

18. March 2026

Signed on their behalf by Director :

Print Name:

MICHAEL FRITHJOF FINKBEINER

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Going Concern

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

2. FIXED ASSETS

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

3. INCOME	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations and Legacies					
Donations		526,095	-	526,095	699,995
Gift Aid		72,015	-	72,015	173,651
Interest		1,026	-	1,026	-
		599,136	-	599,136	873,646

4. EXPENSES	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Expenditure on Charitable Activities					
Donations		784,143	-	784,143	434,783
Bank Charges		360	-	360	422
Loss on foreign exchange		8,045	-	8,045	- 743
Other Direct Costs		3,953	-	3,953	240
Independent Examiners Fee		1,200	-	1,200	700
Legal & Professional fees		10,070	-	10,070	5,844
		807,771	-	807,771	441,246

5. FUNDS

Current Period	Opening Balance £	Income £	Expenditure £	Transfers £	Balance 31-May-23 £
Unrestricted Funds					
General Funds	721,114	599,136	807,771	-	512,479
Total Unrestricted Funds	721,114	599,136	807,771	-	512,479
Restricted Funds	-	-	-	-	-
Total Funds	**721,114**	**599,136**	**807,771**	**-**	**512,479**

6. CASH AT BANK AND IN HAND

	Total 31-May-24 £	Total 31-May-23 £
Cash at Bank	336,734	660,046
	336,734	660,046

7. DEBTORS AND PREPAYMENTS

	Total 31-May-24 £	Total 31-May-23 £
Debtors-Plant for Planet Germany	175,919	-
Interest Accruel	1,026	-
Accrued Income: Gift Aid Tax	-	65,229
Total	176,945	65,229

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

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

	Total 31-May-24 £	Total 31-May-23 £
Trade creditors	-	1,661
Accruals- Independent Examination	1,200	2,500
Total	1,200	4,161

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

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

10. STAFF COSTS AND NUMBERS

There were no staff on payroll during this financial year (2023 Nil)

11. DIRECTORS AND OTHER RELATED PARTIES

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

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

	2024	2023
Net Income	(208,635)	432,400.00
(Increase)/decrease in debtors	(111,716)	- 65,229.00
(Decrease)/Increase in creditors	(2,961)	- 839.00
	(323,312)	**366,332**

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MAY 2024

	2024	2023
Cash Flow from operating activities	(323,312)	366,332
Net cash provided by operating activities	**(323,312)**	**366,332**
Change in cash or cash equivalents in reporting period	(323,312)	366,332
Cash and cash equivalents at the beginning of the financail period	660,046	293,714
Cash and cash equivalants at the end of the reporting period	**336,734**	**660,046**