

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 9 September 2025
for
Broken Planet Foundation CIO

Ground Control Business Management
St Johns House
16 Church Street
Bromsgrove
Worcestershire
B61 8DN

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TRUSTEES	L Zvikas I Narbutaite R Daraskeviciene
REGISTERED OFFICE	2nd Floor 60-66 Wardour Street London W1F 0TA
REGISTERED COMPANY NUMBER	CE032871 (England and Wales)
REGISTERED CHARITY NUMBER	1203851
INDEPENDENT EXAMINER	Ground Control Business Management St Johns House 16 Church Street Bromsgrove Worcestershire B61 8DN

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 ended 9 September 2025. 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).

OBJECTIVES AND ACTIVITIES

The charitable incorporated organisation's objectives are to support micro-community projects in climate risk regions around the world for public benefit, with a strong focus on Africa and Asia. They also focus their efforts on supporting young Londoners from deprived areas/upbringings.

The CIO will provide grants, items and services to individuals or organisations working to protect the natural environment prone to the climate emergency, with an exclusive focus on deforestation and pollution. The CIO also has a focus around development of the youth in London, particularly from deprived areas.

During the accounting period Broken Planet Foundation CIO collaborated with The New Horizon Youth Centre, a charity that supports young Londoners to give them a potential home.

FINANCIAL REVIEW

The trustees have a reasonable expectation that the charity will continue in existence for the foreseeable future and have, therefore, used the going concern basis in preparing the financial statements.

The charity is dependent upon donations from members of the general public and business associates.

Total income during the period was £12,000. This was from Broken Planet Market Ltd donations.

Total expenditure during the period was £13,957; with £12,000 being spent on assisting with youth development.

The charity operates without a reserves policy.

FUTURE PLANS

The charity adopts a cautious and sustainable expenditure policy to support activities in pursuit of its objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity is a charitable incorporated organisation and is governed by its constitution.

Recruitment and appointment of new trustees

Trustees are appointed by the existing trustees. The constitution requires the charity to have a minimum of three trustees.

Organisational structure

The trustees meet when required and make all decisions for the charity.

Decisions may also be made in writing or in electronic form with the agreement of the majority of the trustees.

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

.....
R Daraskeviciene - Trustee

Independent examiner's report to the trustees of Broken Planet Foundation CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 9 September 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

James Plumbly FCCA

Ground Control Business Management
St Johns House
16 Church Street
Bromsgrove
Worcestershire
B61 8DN

Date:

Broken Planet Foundation CIO**Statement of Financial Activities
for the Year Ended 9 September 2025**

		Year Ended 9/9/25 Unrestricted fund £	Period 5/7/23 to 9/9/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		12,000	81,000
EXPENDITURE ON			
Charitable activities			
Sustainability projects - Coral		-	78,988
Homelessness projects - NHYC		12,000	-
Other		1,957	1,583
Total		13,957	80,571
NET INCOME/(EXPENDITURE)		(1,957)	429
RECONCILIATION OF FUNDS			
Total funds brought forward		429	-
TOTAL FUNDS CARRIED FORWARD		(1,528)	429

The notes form part of these financial statements

Broken Planet Foundation CIO

Balance Sheet

9 September 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank	4	1,472	1,929
CREDITORS			
Amounts falling due within one year	5	(3,000)	(1,500)
NET CURRENT ASSETS/(LIABILITIES)		(1,528)	429
TOTAL ASSETS LESS CURRENT LIABILITIES		(1,528)	429
NET ASSETS		(1,528)	429
FUNDS	6		
Unrestricted funds		(1,528)	429
TOTAL FUNDS		(1,528)	429

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 9 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 9 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

.....
R Daraskeviciene - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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.

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 9 September 2025 nor for the period ended 9 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 9 September 2025 nor for the period ended 9 September 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	81,000
EXPENDITURE ON	
Charitable activities	
Sustainability projects - Coral	78,988
Other	1,583
Total	80,571
NET INCOME	429
TOTAL FUNDS CARRIED FORWARD	429

4. CASH AT BANK

	2025 Total funds £	2024 Total funds £
Bank account no. 1	1,472	1,929
Total	1,472	1,929

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	3,000	1,500

6. MOVEMENT IN FUNDS

	At 10/9/24 £	Net movement in funds £	At 9/9/25 £
Unrestricted funds			
General fund	429	(1,957)	(1,528)
TOTAL FUNDS	429	(1,957)	(1,528)

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,000	(13,957)	(1,957)
TOTAL FUNDS	<u>12,000</u>	<u>(13,957)</u>	<u>(1,957)</u>

Comparatives for movement in funds

	Net movement in funds £	At 9/9/24 £
Unrestricted funds		
General fund	429	429
TOTAL FUNDS	<u>429</u>	<u>429</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,000	(80,571)	429
TOTAL FUNDS	<u>81,000</u>	<u>(80,571)</u>	<u>429</u>

7. RELATED PARTY DISCLOSURES

During the accounting period ending 9 September 2025 £12,000 was received from Broken Planet Market Ltd (2024: £81,000), a company which I Narbutaite and L Zvikas are shareholders.

Detailed Statement of Financial Activities
for the Year Ended 9 September 2025

	Year Ended 9/9/25 £	Period 5/7/23 to 9/9/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,000	81,000
Total incoming resources	12,000	81,000
EXPENDITURE		
Charitable activities		
Sustainability projects	12,000	78,989
Support costs		
Finance		
Bank charges	457	82
Governance costs		
Accountancy and legal fees	1,500	1,500
Total resources expended	13,957	80,571
Net (expenditure)/income	(1,957)	429

This page does not form part of the statutory financial statements