Earth to Ocean
Trustees' Annual Report and Accounts
for the year ended 31 March 2026

Registered charity in England and Wales: 1157931

Contents

1. Charity details

2. Structure, governance and management

3. Objectives and activities for the public benefit

4. Achievements and performance (summary)

5. Financial review (nil activity)

6. Reserves policy

7. Plans for future periods

8. Statement of trustees' responsibilities

9. Independent examination / audit

10. Accounts: Statement of Financial Activities (SOFA)

11. Accounts: Balance Sheet

12. Approval of the Trustees' Annual Report

1. Charity details

Charity name: Earth to Ocean

Charity number: 1157931

2. Structure, governance and management

Earth to Ocean is a registered charity governed by its constitution. The trustees are responsible for the overall control and strategic direction of the charity. New trustees are appointed by the board in line with the governing document, with induction covering the Charity Commission's 'The Essential Trustee' guidance and charity policies (finance, safeguarding, risk, and data protection).

3. Objectives and activities for the public benefit

The charity's purposes are the advancement of environmental education and the protection and conservation of the marine environment. Activities include: (a) educational programmes, (b) outreach and advocacy to influence positive environmental behaviours, and (c) collaboration with partners on marine conservation initiatives. In planning activities the trustees have had due regard to the Charity Commission's guidance on public benefit.

4. Achievements and performance (summary)

During the reporting year there were no incoming resources and no expenditure. The trustees focused on governance, partnership development, and preparing programmes for future delivery.

5. Financial review (nil activity)

There were no transactions in the year. Income was £0 and expenditure was £0. No assets or liabilities were held at the year end. The charity remained solvent and a going concern throughout the period.

6. Reserves policy

Given the nil-activity year, the charity held no unrestricted reserves at the balance sheet date. As activity resumes, the trustees intend to build a prudent unrestricted reserve equivalent to three months' core costs.

7. Plans for future periods

The trustees plan to relaunch environmental education and marine conservation projects, develop partnerships, and seek funding to support programme delivery in the next financial year.

8. Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and Accounts in accordance with applicable law and the Charities SORP (FRS 102) as adapted for smaller charities. The trustees must not approve the accounts unless they are satisfied that they give a true and fair view. The trustees are responsible for keeping adequate accounting records and for safeguarding the assets of the charity.

9. Independent examination / audit

The charity's income is below the statutory audit and independent examination thresholds. Accordingly, no auditor or independent examiner has been appointed for this period.

10. Statement of Financial Activities (SOFA) for the year ended 31 March 2026

All figures in £

	Unrestricted funds	Restricted funds	Total funds
Income	0	0	0
Expenditure	0	0	0
Net movement in funds	0	0	0

11. Balance Sheet as at 31 March 2026

All figures in £

Current assets (cash at bank and in hand)	0
Creditors: amounts falling due within one year	0
Net current assets	0
Total net assets	0
Funds (unrestricted + restricted)	0

The financial statements have been prepared on the going concern basis and in accordance with the Charities SORP (FRS 102) as applicable to smaller charities. There are no contingent liabilities or commitments at the year end.

12. Approval of the Trustees' Annual Report

This report was approved by the trustees on 28 October 2026 and signed on their behalf by:

Sascha Benson-Cooper (Chair)

Signature:  Date: 28-Oct-2026