Charity registration number: 1185614

THE 2 MINUTE FOUNDATION
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Fruition Accountancy
29 Wood Street
Stratford-upon-Avon
Warwickshire
CV37 6JG

The 2 Minute Foundation
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The 2 Minute Foundation
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mr Melvyn Garrett Ms Karen Wilson Ms Rebecca Parnell (appointed 20/02/2025) Mr Leonardo Magnani (appointed 20/02/2025)
Charity Number	1185614
Principal Address	Office 4, The Workshop Belle Vue Lane Bude Cornwall EX23 8BR
Independent Examiner	Michelle Vincent ACCA Fruition Accountancy 29 Wood Street Stratford-upon-Avon Warwickshire CV37 6JG

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

Objectives and Activities

Aims and Objectives

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2025. The report has been prepared in accordance with the Charities Act 2011 and the foundation's governing document.

Charitable Objectives
The objects of the charity are:
● To promote the conservation, protection, and improvement of the physical and natural environment;

● To advance the education of the public by providing information, advice, and raising awareness on issues surrounding waste generation, management, and recycling, primarily across the UK and Ireland, with global aspirations.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Achievements and Performance

Main Achievements

Pass It On – Environmental Education

● Successfully completed a full year of delivery of the 2 Minute Project for Schools, a programme combining beach-based and classroom environmental education.

● Delivered Beach School sessions, either at the beach or in-school to 34 school groups, reaching over 2,200 young people aged 5 to 19.

• Delivered 315 sessions to 201 regular participants through daytime sessions for home-educated children.

● Hosted 377 community events, including early years beach sessions, weekly extra-curricular clubs, adult education workshops, family weekend activities, night-time rockpooling, and eco-craft/music sessions in partnership local groups..

● Worked with diverse community groups including Bude Carers, Scouts, Cubs, and Beavers, supporting learning and badge work.

● Supported young people with Duke of Edinburgh Award participation, work experience, and life/work skills development.

● Grew our online Bude community, with 300 new members joining our local Facebook group to improve engagement and outreach.

● Began a Nature Connection course to offer specialised delivery to those in need.

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Main Achievements - continued

Key 2025 Figures:
● Over 3,000 individuals engaged through our sessions

● 124 group beach cleans conducted

● 500kg of litter removed from natural spaces

● Over 4,000 environmental education engagements

● 30 citizen science surveys submitted to national datasets

Pickup – Innovation in Environmental Tools

● Launched the sCool design under our eco Re:Design initiative.

● Established internal manufacturing capabilities and supply chains for production.

● Delivered 90 clean up stations across England, Ireland, Scotland, and Wales.

● Launched the Core product line to offer accessible, entry-level stations designed for a variety of locations and user needs.

Connect Communities – Awareness, Outreach and Impact

● Delivered the 12 Days of Giftmas campaign in partnership with environmentally aligned brands.

● Partnered with Ocean Bottle and environmental influencers for The Coffee Cup Challenge, promoting reusable cup use throughout July.

● Grew the Heroes and Little Wins campaign to spotlight grassroots environmental changemakers.

● Organised 2 x 2 Minute Roadshow in Weston-Super-Mare and Bedford – over 500 people engaged across the 2 locations.

● Contributed to sector knowledge by speaking at the South West Marine Ecosystems Plastic Pollution Seminar.

● Held 4 corporate beach days in the South East of England

● Spoke on a panel discussion at Boardmasters fesitval and attending Rising Tide festival as an exhibitor.

● Undertook a programme of community engagement across Cornwall.

● Followed the journey of a donor undertaking the World's Toughest Row whilst raising funds for 2 Minute.

● Nominated for and attended the Sustainability Awards.

● Nominated for and won the Duchy Health Charity Awards.

Fundraising

• 19 Grants won. Including 4 grants won for Support in Kind.
• 2 Awards recognised
• 2 Major fundraising campaigns
• 13 New Corporate Sponsorship and Partnership forged
• 5 Conferences and Events

Financial Review

Financial Position

Total incoming resources for the year were £313,300 (2024: £264,607), and total expenditure was £302,058 (2024: £290,845), resulting in a net gain of £11,242 (2024: £26,238 deficit).
Total funds carried forward at year-end were £18,940 (2024: £7,698), of which £3,064 were unrestricted (2024: £623).
The financial environment for charities continues to be challenging. However, by focusing on our core charitable objectives and maintaining sound financial management, the charity ends 2025 in a stable and sustainable position.

Reserves Policy

The trustees aim to maintain unrestricted reserves equivalent to three months' core operating costs. We are pleased to report that reserves at year-end exceed this target, reflecting prudent planning and focused delivery of our mission.

Structure, Governance and Management

Governing Document

Legal Structure

The charity is a Charitable Incorporated Organisation (CIO), registered on 4 October 2019, and governed by a CIO constitution. The charity commenced operational activities on 1 January 2020, building on the original 2 Minute Movement established in 2015.

Trustee Recruitment

Trustees are appointed through an interview process led by the board. New trustees are formally appointed following unanimous agreement among current trustees.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Melvyn Garrett

Trustee
30th October 2026

I report to the trustees on my examination of the accounts of The 2 Minute Foundation (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust'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 Chartered Certified Accountants, which is one of the listed bodies.

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 Trust 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 contents 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.

Michelle Vincent ACCA

30th October 2026
Fruition Accountancy
29 Wood Street
Stratford-upon-Avon
Warwickshire
CV37 6JG

The 2 Minute Foundation
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	31 December 2025 Total funds	31 December 2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	95,074	77,713	172,787	66,462
Charitable activities:	4				
Cleaning Stations and Services		59,326	-	59,326	66,408
Environmental projects		-	81,002	81,002	130,988
Other trading activities	5	-	174	174	749
Investments	6	63	-	63	-
		154,463	158,889	313,352	264,607
EXPENDITURE ON:					
Raising funds	8	(1)	-	(1)	(556)
Charitable activities:	8				
Cleaning Stations and Services		(27,028)	(25)	(27,053)	(22,921)
Environmental projects		-	(11,949)	(11,949)	(23,902)
Staff Costs		(69,561)	(121,191)	(190,752)	(186,960)
Allocated Support Costs		(49,417)	(21,926)	(71,343)	(55,494)
Governance Costs		(1,012)	-	(1,012)	(1,012)
		(147,019)	(155,091)	(302,110)	(290,845)
NET INCOME/(EXPENDITURE)		7,444	3,798	11,242	(26,238)
NET MOVEMENT IN FUNDS		7,444	3,798	11,242	(26,238)
RECONCILIATION OF FUNDS:					
Total funds brought forward		622	7,076	7,698	33,936
TOTAL FUNDS CARRIED FORWARD	18	8,066	10,874	18,940	7,698

The notes on pages 9 to 17 form part of these financial statements.

The 2 Minute Foundation
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	31 December 2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	66,462	-	66,462
Charitable activities:	4			
Cleaning Stations and Services		66,408	-	66,408
Environmental projects		2	130,986	130,988
Other trading activities	5	749	-	749
		133,621	130,986	264,607
EXPENDITURE ON:				
Raising funds	8	(556)	-	(556)
Charitable activities:	8			
Cleaning Stations and Services		(22,921)	-	(22,921)
Environmental projects		-	(23,902)	(23,902)
Staff Costs		(67,900)	(119,060)	(186,960)
Allocated Support Costs		(55,494)	-	(55,494)
Governance Costs		(1,012)	-	(1,012)
		(147,883)	(142,962)	(290,845)
NET EXPENDITURE		(14,262)	(11,976)	(26,238)
NET MOVEMENT IN FUNDS		(14,262)	(11,976)	(26,238)
RECONCILIATION OF FUNDS:				
Total funds brought forward		14,885	19,051	33,936
TOTAL FUNDS CARRIED FORWARD	18	623	7,075	7,698

The notes on pages 9 to 17 form part of these financial statements.

The 2 Minute Foundation
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	31 December 2025 Total funds	31 December 2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**13**	-	-	-	423
		-	-	-	423
CURRENT ASSETS					
Stocks	**14**	330	-	330	-
Debtors	**15**	6,313	-	6,313	9,080
Cash at bank and in hand		9,301	10,874	20,175	7,076
		15,944	10,874	26,818	16,156
Creditors: Amounts Falling Due Within One Year	**16**	(7,878)	-	(7,878)	(8,881)
NET CURRENT ASSETS (LIABILITIES)		8,066	10,874	18,940	7,275
TOTAL ASSETS LESS CURRENT LIABILITIES		8,066	10,874	18,940	7,698
NET ASSETS		8,066	10,874	18,940	7,698
FUNDS OF THE CHARITY					
Restricted Funds				10,874	7,075
Unrestricted Funds				8,066	623
TOTAL FUNDS	**18**			18,940	7,698

On behalf of the board

Mr Melvyn Garrett

Trustee
30th October 2026

The notes on pages 9 to 17 form part of these financial statements.

1. General Information

The 2 Minute Foundation is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1185614. The principal address is Office 4, The Workshop, Belle Vue Lane, Bude, Cornwall, EX23 8BR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.3. Incoming Resources

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

2.4. Resources Expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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2.4. **Resources Expended - continued**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

2.5. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	3 years straight line

2.6. **Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.7. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. **Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2.9. **Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.10. **Pensions**

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. **Income from Donations and Legacies**

	Unrestricted funds £	Restricted funds £	31 December 2025 Total funds £
Donations and gifts	95,074	77,713	172,787

	Unrestricted funds £	Restricted funds £	31 December 2024 Total funds £
Donations and gifts	66,462	-	66,462

4. **Income from Charitable Activities**

	Unrestricted funds £	Restricted funds £	31 December 2025 Total funds £
Cleaning Stations and Services	59,326	-	59,326
Environmental projects	-	81,002	81,002
	59,326	81,002	140,328

	Unrestricted funds £	Restricted funds £	31 December 2024 Total funds £
Cleaning Stations and Services	66,408	-	66,408
Environmental projects	2	130,986	130,988
	66,410	130,986	197,396

5. Income from Other Trading Activities

	Unrestricted funds	Restricted funds	31 December 2025 Total funds
	£	£	£
Income from other trading activities	-	174	174

	Unrestricted funds	Restricted funds	31 December 2024 Total funds
	£	£	£
Income from other trading activities	749	-	749

6. Investment Income

	31 December 2025 Unrestricted funds	31 December 2024 Unrestricted funds
	£	£
Bank interest receivable	63	-

7. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	31 December 2025	31 December 2024
	£	£
Depreciation of tangible fixed assets - owned	423	881

8. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 9)	31 December 2025 Total
	£	£	£
Raising funds	-	1	1
Cleaning Stations and Services	27,053	-	27,053
Environmental projects	11,949	-	11,949
Staff Costs	-	190,752	190,752
Allocated Support Costs	-	71,343	71,343
Governance Costs	-	1,012	1,012
	39,002	263,108	302,110

	Activities undertaken directly	Support costs (see note 9)	31 December 2024 Total
	£	£	£
Raising funds	556	-	556
Cleaning Stations and Services	22,921	-	22,921
Environmental projects	23,902	-	23,902
Staff Costs	-	186,960	186,960
Allocated Support Costs	-	55,494	55,494
Governance Costs	-	1,012	1,012
	47,379	243,466	290,845

9. Support Costs

	Raising funds	Staff Costs	Allocated Support Costs	Governance Costs	31 December 2025 Total
	£	£	£	£	£
Employee costs	-	190,752	538	-	191,290
General administration	1	-	69,924	-	69,925
Depreciation	-	-	423	-	423
Interest payable	-	-	458	-	458
Governance costs	-	-	-	1,012	1,012
	1	190,752	71,343	1,012	263,108

	Staff Costs	Allocated Support Costs	Governance Costs	31 December 2024 Total
	£	£	£	£
Employee costs	186,960	1,519	-	188,479
General administration	-	52,584	-	52,584
Depreciation	-	881	-	881
Interest payable	-	510	-	510
Governance costs	-	-	1,012	1,012
	186,960	55,494	1,012	243,466

10. Independent Examiner's Remuneration

	31 December 2025	31 December 2024
	£	£
Independent examination of the financial statements	1,012	1,012

11. Staff Costs

Staff costs were as follows:

	31 December 2025	31 December 2024
	£	£
Wages and salaries	176,035	172,628
Social security costs	10,153	10,471
Other pension costs	4,150	3,861
	190,338	186,960

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 6 (2024: 7)

13. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 January 2025	2,970
As at 31 December 2025	2,970
Depreciation	
As at 1 January 2025	2,547
Provided during the period	423
As at 31 December 2025	2,970
Net Book Value	
As at 31 December 2025	-
As at 1 January 2025	423

14. Stocks

	31 December 2025	31 December 2024
	£	£
Stock	330	-

15. Debtors

	31 December 2025	31 December 2024
	£	£
Due within one year		
Other debtors	6,313	6,380
Due after more than one year		
Trade debtors	-	2,700
	6,313	9,080

16. Creditors: Amounts Falling Due Within One Year

	31 December 2025	31 December 2024
	£	£
Trade creditors	1,178	1,359
Other creditors	875	783
Taxation and social security	4,813	3,689
Accruals and deferred income	1,012	3,050
	7,878	8,881

17. Pension Commitments

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

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £4,150 (2024: £3,861).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

18. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	622	154,463	(147,019)	8,066

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Restricted funds				
Restricted	7,076	158,889	(155,091)	10,874
Total funds	7,698	313,352	(302,110)	18,940

	As at 1 December 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	14,885	133,621	(147,883)	623
Restricted funds				
Restricted	19,051	130,986	(142,962)	7,075
Total funds	33,936	264,607	(290,845)	7,698

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

20. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

	31 December 2025 Total funds £	31 December 2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	16,651	12,082
Donations from organisations	156,136	54,380
	172,787	66,462
Charitable Activities:		
Cleaning Stations and Services		
Primary Purpose Trading	59,326	66,408
	59,326	66,408
Environmental projects		
Income from charitable activities	-	2
Grants	81,002	130,986
	81,002	130,988
Other trading activities		
Income from other trading activities	174	749
	174	749
Investments		
Bank interest receivable	63	-
	63	-
	313,352	264,607
EXPENDITURE ON:		
Raising funds		
Fundraising costs	-	(556)
Sundry expenses	(1)	-
	(1)	(556)
Charitable Activities:		
Cleaning Stations and Services		
Materials	(27,002)	(22,921)
Other direct costs	(51)	-
	(27,053)	(22,921)

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Environmental projects		
Other direct costs	(11,949)	(23,902)
	(11,949)	(23,902)
Staff Costs		
Wages and salaries	(176,035)	(172,628)
Employers NI	(10,153)	(10,471)
Employers pensions - defined contributions scheme	(4,150)	(3,861)
Recruitment costs	(414)	-
	(190,752)	(186,960)
Allocated Support Costs		
Staff training	(538)	(1,519)
Insurance	(1,338)	(1,336)
Advertising and marketing costs	(1,744)	(712)
Accountancy fees	(18,085)	(14,960)
Consultancy fees	(21,290)	(12,628)
Bank charges	(273)	(281)
Other office costs	(27,194)	(22,667)
Depreciation	(423)	(881)
Foreign exchange charges	(458)	(510)
	(71,343)	(55,494)
Governance Costs		
Independent examiner's fees	(1,012)	(1,012)
	(1,012)	(1,012)
	(302,110)	(290,845)
NET INCOME/(EXPENDITURE)	11,242	(26,238)