Charity Registration No. 1194168

MONSTER ENERGY CARES EMEA

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

MONSTER ENERGY CARES EMEA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G P Carling	
	Mr J A Benmiloud	
	Mr H H Schlosberg	
	Mr N Shirley	
	Mr D P R Jones	(Appointed 17 May 2026)
	Ms D A Barrett	(Appointed 17 May 2026)
	Mr D J Moore	(Appointed 17 May 2026)
Charity number	1194168	
Charity Address	Monster House Frayswater Place Cowley Business Park Uxbridge Middlesex UB8 2AD	
Independent examiner	Ward Williams Limited Bay Lodge 36 Harefield Road Uxbridge Middlesex UB8 1PH	

MONSTER ENERGY CARES EMEA

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 9

MONSTER ENERGY CARES EMEA

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their 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 the charity's governing document, the Charities Act 2011 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)" (published October 2019).

Objectives and activities

The charity's objects are for such charitable purpose as the trustees think fit, including but not exclusively:

- The relief of financial hardship, either generally of individually, of athletes, the armed forces, the police, fire and rescue services or ambulance services, and their families following death or injury by making grants of money for providing or paying for items, services or facilities.
- The advancement of education to promote learning and literacy for the public benefit.
- The advancement of health and saving lives for the public benefit.

The charity was set up by the Monster Beverage Corporation. As a large, international company, with a strong presence in the UK, Monster Energy believes it is their responsibility to support the communities in which they operate, and this support in the UK and wider EMEA region is managed via the charity.

The support of the charity includes giving grants to other charitable organisations and matching Monster Energy drinks employees donations to charitable organisations that the Trustees deem to be in accordance with the Monster Energy Cares charitable objectives above.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

During the year the charity received grants totalling £250,000 (2024 - £nil) from Monster Energy Europe Ltd, an associated company registered in England & Wales.

The charity awarded grants during the year of £200,000 to The Invictus Games and £6,500 to Movember Europe, to assist with their charitable activities.

Financial review

Donations were received during the year totalling £250,000 (2024 - £nil), with expenditure incurred of £211,168 (2024 - £16,469). This included grants awarded of £212,130 (2024 - £11,301), bank charges of £379 (2024 - £529) and accountancy fees of £1,800 (2024 - £1,740), with the expenditure reduced by a profit on exchange in the year of £3,141 (2024 - £2,899 loss).

The charity made a surplus for the financial year of £38,832 (2024 - £16,469 loss). Added to the brought forward reserves of £91,546, the total reserves balance at the year end was £130,378. These funds will be carried forward and utilised by the charity against future grants awarded.

Given the nature of the charity the Trustees do not consider it necessary to hold a minimum reserves level or have a set reserves policy. Donations received from the Monster Energy group are spent on charitable activities however the Trustees deem appropriate, and the charity has minimal administration costs due to its nature and support from the Monster Energy group.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was registered with the Charity Commission on 21 April 2021 (Charity Number 1194168) as a Charitable Incorporated Organisation (CIO). The charity is governed by its governing document.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr G P Carling	
Mr J A Benmiloud	
Mrs K L Collins	(Resigned 9 July 2026)
Mr R C Sacks	(Resigned 28 July 2025)
Mr H H Schlosberg	
Mr N Shirley	
Mr D P R Jones	(Appointed 17 May 2026)
Ms D A Barrett	(Appointed 17 May 2026)
Mr D J Moore	(Appointed 17 May 2026)

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

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Mr N Shirley

Trustee

Dated: 12.10.2026

MONSTER ENERGY CARES EMEA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MONSTER ENERGY CARES EMEA

I report to the Trustees on my examination of the financial statements of Monster Energy Cares EMEA (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content 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 financial statements to be reached.

C Hamilton

Colin Hamilton ACCA

Ward Williams Limited
Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Dated: 13/10/26

MONSTER ENERGY CARES EMEA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Income from:			
Donations and legacies	2	250,000	-
Expenditure on:			
Charitable activities	3	211,168	16,469
Net income/(expenditure) for the year/ Net movement in funds		38,832	(16,469)
Fund balances at 1 January		91,546	108,015
Fund balances at 31 December		130,378	91,546

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

MONSTER ENERGY CARES EMEA

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		131,878		92,986	
Current liabilities	9	(1,500)		(1,440)	
Net current assets			130,378		91,546
Income funds					
Unrestricted funds			130,378		91,546
			130,378		91,546

The financial statements were approved by the Trustees on 12.10.2026

N Shirley

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Mr N Shirley
Trustee

1 Accounting policies

Charity information

Monster Energy Cares EMEA is a charitable incorporated organisation (CIO) which was registered on 21 April 2021. The Charity's registration number is 1194168.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)" (published in October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to each particular category. Where costs cannot be directly attributed to a particular heading they are allocated to activities on a basis consistent with the use of those resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	2025	2024
	£	£
Donations and gifts	250,000	-
Donations and gifts		
Monster Energy Europe Ltd	250,000	-
	250,000	-

3 Charitable activities

	2025	2024
	£	£
Grant funding of activities (see note 4)	212,130	11,301
Share of support costs (see note 5)	(2,762)	3,428
Share of governance costs (see note 5)	1,800	1,740
	211,168	16,469
Analysis by fund		
Unrestricted funds	211,168	16,469

4 Grants payable

	2025	2024
	£	£
Grants to institutions:		
Invictus Games	200,000	-
Movember Europe	6,500	-
Others < £5,000	5,630	11,301
	212,130	11,301

5 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Exchange (gains)/losses	(3,141)	-	(3,141)	2,899	Support
Bank charges	379	-	379	529	Support
Accountancy	-	1,800	1,800	1,740	Governance
	(2,762)	1,800	(962)	5,168	

Governance costs includes payments of £1,800 (2024 - £1,740) for fees payable to the independent examiner.

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Financial instruments

	2025	2024
	£	£
Carrying amount of financial liabilities		
Measured at amortised cost	1,500	1,440

9 Current liabilities

	2025	2024
	£	£
Accruals and deferred income	1,500	1,440

10 Related party transactions

There were no disclosable related party transactions during the year.