

Charity number SC046819
Company Number SC544049

Clean Planet Now Limited
(A company limited by guarantee)

Directors' Report and Financial Statements

For the year ended 31st August 2025

Clean Planet Now Limited
(A company Limited by guarantee)

Reference and administrative information

Charity Number SC046819
Company Registration Number SC544049

Registered Office Earth Connections Sustainability Centre
Isle Of Eigg
PH42 4RL

Country of Origin UK

Trustees Rosemary Jane Acock
Norah Barnes
Margaret Fyffe
Jennifer Leiper (resigned on 24th January 2026)
Robert Wallace

Accountants Nevis Accountancy Services Limited
Office 6
An Drochaid
Claggan Road
Claggan
Fort William
PH33 6PH

Bankers The Co-Operative Bank
1 Balloon Street
Manchester
M4 4BE

Clean Planet Now Limited
(A company Limited by guarantee)

Report of the directors (incorporating the trustees' report)
For the year ended 31st August 2025

The directors present their report and the financial statements for the year ended 31st August 2025. The directors who are also trustees of Clean Planet Now Limited for the purpose of charity law and who served during the year and up to the date of this report are set out on Page 1.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The methods used to recruit and appoint new charity trustees are identified in the Memorandum and Articles of Association.

The Company became incorporated on 30th August 2016 as a company limited by guarantee and was registered as a charity on 31st August 2016. Trustees are also members of the management committee, the latter body being responsible for the day to day running of the company.

Reference and Administrative Details

The name of the charity is Clean Planet Now Limited. Its Charity number is SC046819 and Company Number is SC544049.

The address of the principal office and the address of its registered office is: Earth Connections Sustainability Centre, Isle Of Eigg, United Kingdom, PH42 4RL

The names of the charity's trustees as at this report date or who served as a trustee in the reporting period are as follows:

Rosemary Jane Acock
Norah Barnes
Margaret Fyffe
Jennifer Leiper (resigned 24th January 2026)
Robert Wallace

Objectives and Activities

The charitable object of the charity is the advancement of environmental protection through reducing pollution by taking practical action to clean up pollutants.

Clean Planet Now Limited
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Report of the directors (incorporating the trustees' report) continued
For the year ended 31st August 2025

Achievements and Performance

1. Providing educational information online, relevant to Clean Planet Now's aim.
2. Performing practical clean up operations of plastics and marine waste around the Isle of Eigg.
3. Continuing work with the Eigg Environmental Action group on a local seagrass restoration project.
4. Recording data on marine plastics litter on Eigg and other islands, to collect evidence to help make policy changes.
5. Campaigning via social media, on relevant environmental issues e.g. chemical pollutants, ocean recovery
6. Took part in the "Great Nurdle Hunt" campaign to help tackle small pellet marine pollution.

These activities have had the achievement of raising public awareness of the environmental issues campaigned about, and of reducing the amount of pollutants in a specific environment (Isle of Eigg).

Financial Review

The financial position at the end of the year is total income of £Nil, total expenditure of £400 resulting in a deficit of £400. This was expected due to the charge for accountancy services for the year.

The Reserves Policy of the company is to ensure that it holds enough funds to cover at least six months unrestricted net expenditure. At the end of this year the company had £1,720 in unrestricted funds which complies with this policy.

The trustees, therefore, do not have any uncertainties about the charity's ability to continue as a going concern.

Exemptions from Disclosure

There are no exemptions from disclosure.

Funds held as custodian Trustee on behalf of others

Clean Planet Now Ltd does not hold funds as a custodian Trustee on behalf of others.

Clean Planet Now Limited
(A company Limited by guarantee)

Report of the directors (incorporating the trustees' report) Continued
For the year ended 31 August 2025

Statement of Directors' Responsibilities

The directors (who are also the trustees of Clean Planet Now Limited under charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the directors are required to:-

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS102 (effective January 2016) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Sarah Kennedy FMAAT FCCA of Nevis Accountancy Services was deemed to be appointed as independent examiner and the directors recommend that Sarah Kennedy FMAAT FCCA remains in office until further notice.

Small Company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board and signed on its behalf by:-

Norah Barnes
Director

Norah Barnes

Date: 18th April 2026

Clean Planet Now Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Clean Planet Now Limited

I report on the financial statements of the charity for the year ended 31st August 2025 which are set out on pages 6 to 17 and comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard FRS102 (effective January 2016), under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

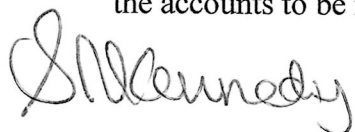
Basis of independent examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - o to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs S R Kennedy FMAAT FCCA
Chartered Certified Accountant
Nevis Accountancy Services
Office 6
An Drochaid
Claggan Road
Claggan
Fort William
PH33 6PH

Date: 19th April 2026

Clean Planet Now Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year to 31st August 2025

		Unrestricted	Restricted	2025 Total	2024 Total
	Note	Funds	Funds	Funds	Funds
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	-	-	-	-
Charitable activities for generating funds	3	-	-	-	-
Charitable activities - grants	4	-	-	-	-
Other trading activities		-	-	-	-
Investments	5	-	-	-	-
Other		-	-	-	-
Total Income		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure on:					
Raising funds					
Charitable activities	6	-	-	-	-
Other - support costs	7	480	-	480	400
Tax on activities	9	-	-	-	-
Total expenditure		<u>480</u>	<u>-</u>	<u>480</u>	<u>400</u>
Net income/(expenditure) for the year		(480)	-	(480)	(400)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		(480)	-	(480)	(400)
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes		-	-	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		<u>(480)</u>	<u>-</u>	<u>(480)</u>	<u>(400)</u>
Reconciliation of funds:					
Total funds brought forward		2,200	-	2,200	2,600
Total funds carried forward		1,720	-	1,720	2,200

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

Clean Planet Now Limited
Company No SC544049
(A company limited by guarantee)

Balance sheet as at 31st August 2025

	Note	2025 Total Funds £	2024 Total Funds £
Fixed Assets:			
Intangible assets		-	-
Tangible assets	10	-	-
Heritage assets		-	-
Investments		-	-
Total fixed assets		-	-
Current assets:			
Stocks	11	-	-
Debtors	12	-	32
Investments		-	-
Cash at bank and in hand		2,200	2,968
Total current assets		2,200	3,000
Liabilities:			
Creditors: Amounts falling due within one year	13	480	800
<i>Net current assets or liabilities</i>		1,720	2,200
<i>Total assets less current liabilities</i>		1,720	2,200
Creditors: Amounts falling due after more than one year		-	-
Provisions for liabilities		-	-
<i>Net asset or liabilities excluding pension asset or liability</i>		-	-
Defined benefit pension scheme asset or liability		-	-
Total net assets or liabilities		1,720	2,200
The funds of the charity:			
Endowment funds		-	-
Restricted income funds		-	-
Total restricted funds	14	-	-
Unrestricted funds		1,720	2,200
Revaluation reserve		-	-
Pension reserve		-	-
Total unrestricted funds	15	1,720	2,200
Total charity funds	16	1,720	2,200

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

Clean Planet Now Limited
Company No SC544049
(A company limited by guarantee)

Directors' statements required by Section 477 of the Companies Act 2006 for the period ended 31st August 2025

In approving these financial statements as directors of the company we hereby confirm:

- a) that for the year ending 31st August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.
- b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st August 2025.
- c) that we acknowledge our responsibilities for:
 - 1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act
 - 2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company and in which the methods and principles in the Charities SORP and all applicable UK accounting standards have been followed

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard FRS102 (effective January 2016).

The financial statements were approved by the Board and signed on its behalf by:

Norah Barnes

Norah Barnes
Director

Date: 18th April 2026

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

Clean Planet Now Limited
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Notes to the financial statements
For the year ended 31st August 2025

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

There are no material uncertainties about the charity's ability to continue. The charity is a public benefit entity.

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the 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 the Republic of Ireland (FRS 102 effective 1 January 2015), the Charities Statement of Recommended Practice (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and Liabilities are initially recognised at historical cost or transaction valued unless otherwise stated.

The presentation currency of these accounts is in pounds sterling.

1.2 Income recognition policies

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:-

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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Notes to the financial statements
For the year ended 31st August 2025

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.

1.4 Fund Accounting

Unrestricted funds are those available to use at the discretion of the Directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are those unrestricted funds which have been set aside by trustees for an essential spend or future purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.5 Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates calculated to write off the cost of each asset over its expected useful life as follows:

Plant and machinery	20% Straight Line
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1.6 Transition to FRS 102

This is the first year in which FRS 102 has been adopted. The date of transition was 1 September 2022. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements were required in transitioning to FRS 102.

1.7 Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

1.8 Stocks

The accounting policy adopted in measuring the value of stocks was the lower of cost or net realisable value.

Clean Planet Now Limited
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Notes to the financial statements
For the year ended 31st August 2025

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
General donations	-	-	-	-
Subscriptions	-	-	-	-
	-	-	-	-

3 Charitable activities for generating funds

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
	-	-	-	-

4 Charitable activities - grants

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
	-	-	-	-

5 Investment Income

	2025 £	2024 £
Interest receivable	-	-

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Notes to the financial statements
For the year ended 31st August 2025

6 Expenditure for Charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Other expenses	-	-	-	-
Depreciation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 Expenditure for Other costs - Support costs

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Independent Examination	240	-	240	200
Accountancy Services	240	-	240	200
Legal & professional fees	-	-	-	-
	<u>480</u>	<u>-</u>	<u>480</u>	<u>400</u>

8 Employees

Employment costs:

	2025 £	2024 £
Wages and Salaries	-	-
Social Security Costs	-	-
Employer's Pension contribution	-	-
Other employee benefits	-	-
	<u>-</u>	<u>-</u>

Directors received emoluments of £Nil during the year (2024 £Nil)

Clean Planet Now Limited
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Notes to the financial statements
For the year ended 31st August 2025

Number of employees

The average monthly number of employees during the year, was as follows:

	2025 Number	2024 Number
Employees	-	-

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

The key management personnel of the charity are the Directors. The total employee benefits of the key management personnel are £Nil (2024: £Nil).

9 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

Clean Planet Now Limited
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Notes to the financial statements
For the year ended 31st August 2025

10 Tangible Fixed Assets

Cost or Valuation	Plant & Machinery	Total
	£	£
At 1st September 2024	4,358	4,358
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
	<hr/>	<hr/>
At 31 st August 2025	4,358	4,358
Depreciation and impairments		
At 1st September 2024	4,358	4,358
Disposals	-	-
Charge for the period	-	-
Impairment	-	-
Transfers	-	-
	<hr/>	<hr/>
At 31 st August 2025	<u>4,358</u>	<u>4,358</u>

Net book value

At 1st September 2024	-	-
At 31 st August 2025	-	-

11 Stocks

The carrying amount of stocks was £Nil. There was no amount of stocks recognised as an expense. There were no charges for impairment.

Clean Planet Now Limited
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Notes to the financial statements
For the year ended 31st August 2025

12 Debtors

Amounts falling due within one year:

	2025 £	2024 £
Trade Debtors	-	-
Amounts owed by group and associated undertakings	-	-
Prepayments and accrued income	-	-
Other debtors	-	32
	<u>-</u>	<u>32</u>
	<u>-</u>	<u>32</u>

13 Creditors

Amounts falling due within one year:

	2025 £	2024 £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Amounts owed to group and associated undertakings	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	480	800
Taxation and social security	-	-
Other Creditors	-	-
	<u>-</u>	<u>-</u>
	<u>480</u>	<u>800</u>

14 Restricted Funds

	At 1 st September 2024 £	Incoming £	Outgoing £	Transfers £	At 31 st August 2025 £
Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Notes to the financial statements
For the year ended 31st August 2025

15 Unrestricted Funds

	At 1 st September 2024 £	Incoming £	Outgoing £	Transfers £	At 31 st August 2025 £
Unrestricted Funds	<u>2,200</u>	-	<u>(480)</u>	-	<u>1,720</u>

16 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 st August 2025 are represented by:			
Fixed assets	-	-	-
Current assets	2,200	-	2,200
Current liabilities	<u>(480)</u>	-	<u>(480)</u>
	<u>1,720</u>	-	<u>1,720</u>

17 Company limited by guarantee

Clean Planet Now Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

18 Directors' expenses

No directors were reimbursed for expenses during the year. (2024 – £Nil).

19 Financial Commitments

At 31st August 2025 the company has no annual commitments under non-cancellable operating leases (2024 - £Nil).

20 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

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Notes to the financial statements
For the year ended 31st August 2025

21 Related Party Transactions

There were no related parties with transactions during the period (2024: £Nil). There are no outstanding balances due to related parties as at the year end. (2024: £Nil).

22 Control of the Company

The company is controlled by the Trustees.