

Registered charity number
1109973

Registered company number
05451207

The Climate Movement
(A company limited by guarantee)

Trustees' Report and Financial Statements

For the year ended 31 March 2022

**The Climate Movement
Report and Financial Statements
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The Climate Movement

Trustees' Report for the Year Ended 31 March 2022

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) present their annual trustees' report together with the financial statements of The Climate Movement for the year ended 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019), the Charities Act 2011 and the Companies Act 2006.

Since the Charity qualifies as small under section 414B, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

The Charity also operates under the name The Climate Coalition.

Objectives and Activities

Objects

The Charity's objects are:

1. The promotion for the benefit of the public of the conservation, protection, rehabilitation and improvement of the physical and natural environment; and
2. The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities; and
3. To advance the education of the public in relation to:
 - a. Sustainable development; and
 - b. The prudent use of natural resources; and
 - c. Sustainable means of achieving economic growth and regeneration; and
4. To promote study and research into the aforementioned objects making the useful results available.

For the purposes of these objects, sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

In practice the activities of the charity are focused on delivering these objects through acting for changes in public behaviour and official policy such that the average global warming caused by human induced climate change is limited to 1.5 degrees C. It aims to achieve this by engaging with members of the public on the issue of climate change, encouraging them to contact politicians of all parties in the UK to ask for the required changes in public policy. This in turn is manifested in the form of both campaigning events and public communications such as advertisements and paper-based/electronic marketing.

Public Benefit

The trustees confirm that they have referred to the recommendations contained in the Charity Commission's general guidance on public benefit when reviewing The Climate Movement's aims and objectives, and in planning activities and setting policies and priorities for the year ahead.

The activities that The Climate Movement carries out to further its charitable purposes for the public benefit (as described under Achievements and Performance) are guided by the Objects above: we pursue these objects because limiting climate change to below danger levels will protect the public at home and abroad, as well as the natural environment, from the most damaging consequences of global warming.

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Trustees' Report for the Year Ended 31 March 2022

Achievements and Performance

Great Big Green Week

The inaugural Great Big Green Week took place in September 2021. It was designed to be a nationwide celebration of action on climate change and the destruction of nature in communities in every corner of the UK.

By working closely with our sister organisations in Scotland, Wales and Northern Ireland, we achieved above and beyond expectations with over 5,000 events and 202 local festivals during the week across the UK. GBGW generated 885 pieces of regional news coverage and 35 national pieces of news coverage, and a social media reach to 51 million users during the week, with 200,000 engagements around the hashtag #GreatBigGreenWeek (it was in the top 3 most used hashtags by MPs throughout the week). TCC also experienced unprecedented high traffic to the website during the Week.

Critically, we know that many of the people who organised and took part in events were new to the climate space, and we worked with partners who reached entirely new demographics (including the Muslim Charities Forum, the FA and others). Importantly, it engaged new audiences: 48% of organisers had not previously organised a climate-related event and 45% of participants had not previously taken part in a climate activity.

We ran a Community Fund programme to support community groups to organise local events, activities and festivals during the Great Big Green Week, distributing roughly £200,000. These grants were awarded to local groups with the aim of engaging a diverse range of communities. Grantees confirmed the importance of the grants to the success of their events. For example, *"The events wouldn't have happened without the funding from GBGW, and enabled us to have over 1000 meaningful conversations with people across the week of activities, from all different backgrounds."* We are running the grants programme again in 2022.

We had strong political engagement with 57 MPs engaging with GBGW and the Prime Minister releasing a video in support. GBGW also helped open doors for TCC and our members to engage more regularly with Alok Sharma and senior civil servants in the remaining weeks to COP26.

COP26 2021

Our work around COP26 focused on a number of areas including working closely with CAN UK to convene a CEO task force from some of our biggest members who met weekly and were able to agree a shared strategy and release financial and human resources to implement activities like joint letters to the Prime Minister and newspaper adverts, campaign tactics, strategic communications. Our Director was on the coordination committee for the COP26 coalition which enabled TCC to bring our members more closely in line with the climate justice movement and ensure a positive relationship that mitigated potential risks and disagreements in the build up to, and during, COP itself. The focus of the COP26 coalition was the Day of Action midway through the COP which our members supported strongly, and for which our team led the delivery of the London march.

In addition, we undertook a significant communications programme to ensure that our membership and public supporters were kept updated and informed with the goings-on at, inside, and outside COP26. Furthermore, in Glasgow our team worked with partners from sister Coalitions in Scotland and Wales to install an ice sculpture that drew attention from some of the world's largest photography agencies and was featured in the world's leading English language newspaper.

Green Heart Campaign / Show the Love 2022

In February we ran The Green Heart Campaign. We are particularly proud of our ability to mobilise our members and many of their supporters so soon after COP26, which was a big part of our strategy to maintain momentum after such a seminal political moment. Recognising the inevitable fatigue post COP26

The Climate Movement

Trustees' Report for the Year Ended 31 March 2022

and the ongoing impacts of the pandemic, we focused on digital and online activations to use the power of green hearts to show that climate was still a public priority.

Communications assets were used widely by members to share the key moments on social media, with a range of ready-made graphics and suggested copy for each aspect of the campaign, including general promotion, ways to get involved including crafting, and MP engagement. As of March 2022, 1,733 people took the green hearts e-action. The data shows that this was mostly people from TCC's own supporter base. The e-action was sent to 539 MPs. The organisation will be evaluating how to use the Green Heart Campaign in the future especially given the success of Great Big Green Week. We are looking to run it in February 2023 and to bring back the Green Heart Hero Awards.

Campaign Piloting

In the wake of the Green Heart Campaign, we deployed a community-focused test campaign to explore deeper constituency engagement. This took the form of a creative, people-centred mini-campaign that was hooked on the decline of hedgehogs as a way to engage the public in Epsom and Ewell on the issue of declining nature and climate change. This campaign event worked with the local community and artists to create 50 hedgehog statues (representing 50% species lost) which were placed in various locations around the town to highlight how hedgehogs have been affected by habitat loss and climate change. We encouraged the local community to seek out the hedgehogs, learn about their plight and take action to help protect them.

This was a pilot place-based public engagement project aiming to shore up - and make visible to the local MP - concern for climate and nature in important local geography using the British countryside as an entry point. The organisation will utilise extensive evaluation and learnings for future deployment and scaling up of such initiatives.

Financial Review

Principal Funding Sources

Funding is divided between contributions from member organisations (both annual subscriptions and additional donations), charitable grants, and funds carried forward from the previous accounting year. Required annual member subscriptions are set at a level related to a member's revenue, according to a published schedule of rates. Additional to this is income from external donors - to date mostly charitable trusts and foundations, although alternative income streams are slowly being developed such as corporate and individual giving.

Investment Policy

The charity does not currently hold sufficient funds to warrant investment, However the charity banks with the Cooperative, which has a sound ethical investment policy.

Reserves Policy

The trustees review the reserves position of the charity each year and have established a policy to hold a small operational reserve to cover any unforeseen gaps in fundraising and enable the charity to continue its operations. The trustees aim to build up this reserve to the equivalent of eight to twelve weeks of unrestricted spend.

Financial Disbursement

In the period, the charity has disbursed finances to a number of different organisations and community groups to support their participation in the Great Big Green Week campaign. Financial disbursements are undertaken following an application and review process with multiple stakeholders based upon:

- A) Activities that engage the local community and celebrate action and progress being made on climate change.

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Trustees' Report for the Year Ended 31 March 2022

B) That your event/ activity meets ONE of the following criteria:

- Empower local groups to create new connections locally that support new people and organisations to take climate action locally. E.g. local businesses, sports clubs, cultural organisations and faith groups.
- Led by or in partnership with groups who are underrepresented within the climate movement. E.g. ethnic minority, disability or economically deprived.
- In locations with no existing green week or related activity. Or, where the event takes existing or previously funded activity to a new level.
- Engage local politicians and/or councillors in events happening in their constituency.
- Support engagement across generations and encourage intergenerational dialogue.

C) Decisions will take into account the following criteria ahead of finalising financial disbursements:

- **Equality, Diversity and Inclusion:** Plans are led by or in partnership with groups who are underrepresented within the climate movement. E.g. ethnic minority, disability or economically deprived groups.
- **Intergenerational:** Plans support engagement across generations and encourages intergenerational dialogue.
- **Community Connections:** Plans empower local groups and individuals to create new connections locally that support ongoing climate action.
- **Political Impact:** Plans engage local politicians and/or councillors in events and ongoing community climate action.
- **New Activity:** There is no existing green week or related activity. Or, this event takes existing or previously funded activity to a new level.

Plans For Future Periods

The Climate Coalition board committed to the running of Great Big Green Week in September of 2022 after the success of the inaugural event and will run it from 2023 but in June.

The organisation, in conjunction with internal and external stakeholders, consultants, and staff will conduct the development of a new five-year strategy (2022-2027) and begin the initial implementation of early stage phases.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by Guarantee, incorporated in England on 12 May 2005 and registered as a charity on 13 June 2005 as The Climate Movement. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its articles of association. In the event of the company being wound up members are required to contribute an amount of £1.

Recruitment and Appointment of the Board of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board.

The Board of trustees is elected by the members of The Climate Movement, with trustees serving a minimum of three years. The Memorandum and Articles of Association stipulate that there must be no more than one trustee per organisation (up to a maximum of nine). It also allows for the trustees to appoint up to three further ex-officio trustees for a period of one year, making a total maximum of twelve trustees. At present a Board of seven trustees govern The Climate Movement.

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Trustees' Report for the Year Ended 31 March 2022

Trustee Induction and Training

Trustees are experienced in the area of the charity's work and have been appointed by the members for the specific skills they can bring to the Board. All potential trustees are briefed and agree to the Terms of Reference prior to their election. As the charity is itself a coalition of other charitable and non-charitable voluntary organisations the Board benefits from the advice that its coalition members make available (e.g., on legal matters).

Organisational Structure

The charity is governed by the Board of trustees as listed in the reference and administrative details, the Board reports to the members. The Charity's working name is The Climate Coalition. Members of the coalition, led by a Steering Group and supported by The Climate Movement secretariat, drive forward the work of the charity. The Steering Group ratifies applications for membership of The Climate Movement.

Planning of activities, generation of campaigning and public communications ideas and delivery of operational activities is conducted by working groups and committees drawn from members, in consultation with member organisations at coalition meetings and directed by the steering group.

The charity has benefited from the time of a small number of volunteers (up to 10) throughout the period in the roles of community outreach, graphic design, and digital communications.

Risk Management

An annual risk register is considered by the Board, and regular reviews of risk are undertaken within the context of individual projects or specific pieces of work. The risk register will undergo a significant review in the period to ensure its contents are up to date and reflect the full nature of risks to the organisation.

The main risk to the charity on a rolling basis is whether sufficient resources are available to deliver its objectives. In October 2018 a dedicated fundraiser was appointed to tackle any shortfalls and develop strategic plans for future fundraising. This helped significantly to put TCC on a sustainable financial footing and has been built upon by the hire of a full-time fundraising manager that replaced the 2018 hire, giving the organisation greater fundraising capacity.

In the context of COP26 taking place in the UK in 2021 and the uptick in funding observed, there is a real risk that grant giving trusts and foundations reduce the amount of funding they disburse to organisations working on climate and nature in its aftermath.

A significant number of multi-year grants are coming to an end in the upcoming period which will prove a significant challenge for the organisation and its finances. The fundraising manager, in conjunction with the interim Director is working to ensure relationships with existing funders is upheld to renew funding, and new, more diverse sources of funding are generated such as increased individual giving and corporate revenues.

Another identified risk is that given the social and political turmoil resulting from the pandemic, ensuring clear policy and monetary commitments from the government in the wake of COP26, and the diminishing international spotlight, may be significantly more difficult. In addition to this, the social and economic context of the UK may prove difficult ground to navigate with respect to engagement with government on issues relating to climate and nature, and ability of public audiences to engage in the organisation's activities.

Related Parties

The trustees are all senior executives within their member charities. They are all aware of conflicts of interest and a clear process for dealing with them is in place.

The Climate Movement

Trustees' Report for the Year Ended 31 March 2022

Trustees' Responsibilities in Relation to the Financial Statements

The trustees (who are also directors of The Climate Movement for the purposes of company law) are responsible for preparing the Trustees' Annual Report [(including the Strategic Report)] and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Company Provisions

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Due to an increase in the Organisation's income for the year, and in line with Charity Commission requirements, The Climate Coalition has appointed Arnold Hill to audit the financial accounts.

This report was approved by the board of trustees on 6 December 2022 and signed on its behalf.



Samuel Iain Dick
Interim Co-Director and Trustee



Stewart Patrick Frank Begg
Interim Co-Director and Trustee

The Climate Movement
Reference and Administrative Details of the Charity, its Trustees and Advisers
For the year ended 31 March 2022

Operating name:	The Climate Coalition
Charity registration number:	1109973
Company registration number:	05451207
Registered office and operational address:	Romero House 55 Westminster Bridge Road London SE1 7JB

Directors and Trustees (current)

Neil Thorns (CAFOD)	
Stewart Begg (National Trust)	
Catriona Currie (Friends of the Earth)	Appointed 25 March 2022
Rebecca Munro (RSPB)	
Sam Dick (Oxfam)	
Peter Moorey (Christian Aid)	Appointed 25 March 2022
Kathleen Murray (WWF)	Appointed 25 March 2022
Katie White (WWF)	Appointed 25 March 2022

Directors and Trustees (former)

Mike Childs (Friends of the Earth)	Resigned 25 March 2022
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Company Secretary

Clara Goldsmith

Independent Auditors

Arnold Hill & Co LLP
Chartered Accountants and Statutory Auditors
Sixth Floor
Capital Tower
91 Waterloo Road
London
SE1 8RT

Bankers

The Co-operative Bank plc
London City Office
Cornhill
London
EC3V 3NJ

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CLIMATE MOVEMENT

Opinion

We have audited the financial statements of The Climate Movement (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The Climate Movement's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CLIMATE MOVEMENT

information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the *Companies Act 2006*

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CLIMATE MOVEMENT

material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment and business performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CLIMATE MOVEMENT

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

The financial statements for the year end 31 March 2021, forming the corresponding figures of the financial statement for the year ended 31 March 2022 were not subject to audit.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Arnold Hill & Co LLP

Dipesh Giri BSc(Hons) BFP ACA (Senior statutory auditor)
For and on behalf of Arnold Hill & Co LLP

Date 20/12/2022

Chartered Accountants
Statutory Auditor

Sixth Floor
Capital Tower
91 Waterloo Road
London SE1 8RT

The Climate Movement
Statement of Financial Activities
(including Income and Expenditure Account)
For the year ended 31 March 2022

		2022			2021		
	Notes	Restricted £	Un- restricted £	Total funds £	Restricted £	Un- restricted £	Total funds £
Income from:							
Grants and donations	2	712,247	550,723	1,262,970	249,500	558,799	808,299
Charitable activities		-	-	-	-	150	150
Investment income		-	40	40	-	-	-
Total income		712,247	550,763	1,263,010	249,500	558,949	808,449
Expenditure on:							
Raising funds	3	-	29,223	29,223	-	37,069	37,069
Charitable activities	3	706,684	752,347	1,459,031	239,500	291,669	531,169
Total expenditure		706,684	781,570	1,488,254	239,500	328,738	568,238
Net income/(expenditure) for the year		5,563	(230,807)	(225,244)	10,000	230,211	240,211
Transfers between funds	11	(8,800)	8,800	-	-	-	-
Net movement in funds		(3,237)	(222,007)	(225,244)	10,000	230,211	240,211
Reconciliation of funds:							
Fund balances at 1 April 2021		10,000	319,003	329,003	-	88,792	88,792
Fund balances at 31 March 2022	10	6,763	96,996	103,759	10,000	319,003	329,003

The statement of financial activities includes all gains or losses for the year. All income and expenditure derives from continuing activities.

The Climate Movement
Registered Number: 05451207
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	7	25,310	17,945
Cash at bank and in hand		161,486	371,205
		<u>186,796</u>	<u>389,150</u>
Creditors: amounts falling due within one year	8	<u>83,037</u>	<u>60,147</u>
Net current assets		103,759	329,003
Net assets	10	<u>103,759</u>	<u>329,003</u>
The funds of the charity:	11		
Restricted income funds		6,763	10,000
Unrestricted income funds		96,996	319,003
Total charity funds		<u>103,759</u>	<u>329,003</u>

The financial statements were authorised and issued for approval by the Trustees on 6 December 2022 and signed on their behalf by:



S I Dick
Director and Trustee



S P Frank Begg
Director and Trustee

**The Climate Movement
Statement of Cash Flows
For the year ended 31 March 2022**

	2022 £	2021 £
Net cash used in operating activities:		
Net movement in funds	(225,244)	240,211
Decrease in debtors	(7,365)	32,204
Decrease in creditors	22,890	(31,280)
Change in cash and cash equivalents in the year	(209,719)	241,135
Cash and cash equivalents brought forward	371,205	130,070
Cash and cash equivalents carried forward	161,486	371,205

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

The Climate Movement is an Incorporated Charity registered in England/Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 7 of these financial statements. The nature of the charity's operations and principal activities are set out on page 1.

1 Accounting policies

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

1.1 Basis of preparation of financial statements

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (issued October 2019), the Charities Act 2011 and the Companies Act 2006.

The Climate Movement meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There were no significant estimates or judgements made by management in preparing these financial statements.

1.2 Company status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 Going concern

The Trustees have reviewed the financial position of the Charity and have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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. The costs of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

1 Accounting policies (continued)

1.5 Income (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the year of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Grants are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a grant is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting year.

Donations are recognised when the Charity has been notified in writing of both the amount and the settlement date, which usually occurs upon receipt.

Steering group member subscriptions (included in Steering group contributions) are recognised at the earliest of receipt and when agreed in writing with the member, except that contributions given for a future financial period are deferred to that period. Other member subscriptions are recognised when received.

1.6 Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Expenditure on raising funds is incurred in seeking voluntary contributions and does not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

All expenditure is inclusive of irrecoverable VAT.

1.7 Allocation of support cost

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's projects and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.

1.8 Tangible fixed assets

Assets with a cost of less than £500 are expensed. The charity has not acquired any assets with a value exceeding £500.

1.9 Debtors

Accounts receivable and other debtors are recognised at the settlement amount after any trade discount offered.

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

1 Accounting policies (continued)

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.12 Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.14 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Income from grants and donations

	2022			2021		
	Restricted funds	Unrestricted funds	Total funds	Restricted funds	Unrestricted funds	Total funds
	£	£	£	£	£	£
Trusts and foundations (2.1 below)	712,247	171,000	883,247	226,500	248,062	474,562
Steering group contributions	-	135,750	135,750	23,000	164,280	187,280
Wider group contributions	-	47,806	47,806	-	31,385	31,385
Corporate donations	-	44,823	44,823	-	12,500	12,500
Other donations	-	151,344	151,344	-	102,572	102,572
Total	712,247	550,723	1,262,970	249,500	558,799	808,299

Restricted income receivable by the Charity in 2022 and 2021 from Trusts and foundations is as shown in note 2.1 below.

Membership of the Charity includes members of the Steering group (which oversees the Charity's campaigning work under the overall guidance of the Board); membership subscriptions are included above under Steering group contributions and Wider group contributions.

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

2 Income from grants and donations (continued)

2.1 Trusts and foundations

		Restricted funds £	Unrestricted funds £	Total funds £
2022	Restricted to			
The Big Give Trust		-	2,500	2,500
Calouste Gulbenkian	Great Big Green Week	12,400	-	12,400
Climate Emergency Collaboration Group	COP26 - mobilisation	17,957	-	17,957
Climate Emergency Collaboration Group	COP26 - surge funding	106,950	-	106,950
Climate Emergency Collaboration Group	COP26 - Glasgow Action Team	132,523	-	132,523
Esmee Fairbairn Foundation		-	100,000	100,000
European Climate Foundation	COP26 - main funding	241,700	-	241,700
European Climate Foundation	Building political will	35,667	-	35,667
The John Ellerman Foundation		-	30,000	30,000
Joseph Rowntree Charitable Trust		-	38,500	38,500
The National Lottery	Great Big Green Week	100,000	-	100,000
RSPB	COP26 - main funding	5,000	-	5,000
Virgin Media Charity Partnership	Great Big Green Week	50,000	-	50,000
WWF UK	Mass Lobby	10,000	-	10,000
Other	Great Big Green Week	50	-	50
Total		712,247	171,000	883,247
2021				
Anna Reece	COP26	30,000	-	30,000
The Boltini Trust	COP26	5,000	-	5,000
Calouste Gulbenkian	Great Big Green Week	9,000	-	9,000
Changing Ideas	Mass Lobby	2,000	-	2,000
Ecology Trust	Mass Lobby	4,500	-	4,500
The Elmo Foundation - William Weaver		-	4,562	4,562
Esmee Fairbairn Foundation		-	150,000	150,000
European Climate Foundation	COP26	90,000	-	90,000
Frederick Mulder	Great Big Green Week	10,000	-	10,000
Frederick Mulder	Mass Lobby	2,000	-	2,000
The John Ellerman Foundation		-	30,000	30,000
Joseph Rowntree Charitable Trust		-	38,500	38,500
Joseph Rowntree Charitable Trust	Emergency fund	62,000	-	62,000
The Kestrelman Trust		-	20,000	20,000
Leslie Smith Foundation		-	5,000	5,000
NPT Transatlantic	Mass Lobby	1,000	-	1,000
Polden Puckham	Mass Lobby	6,000	-	6,000
Vegan Campaigns Limited	Diet Messaging	5,000	-	5,000
Total		226,500	248,062	474,562

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

2 Income from grants and donations (continued)

2.2 Donations in kind

The Charity received the following gifts in-kind during the year, and these are included in the accounts as donations and expenses.

	2022 £	2021 £
Rent free office space, from CAFOD (Steering Group member)	8,000	8,000
	<u>8,000</u>	<u>8,000</u>

3 Expenditure

	Direct costs £	Grant-making £	Staff costs £	Total £
2022				
Campaigns (see Note 3.1 below)	719,516	237,667	239,394	1,196,577
Membership support	-	-	125,831	125,831
Raising funds	2,997	-	26,226	29,223
	<u>722,513</u>	<u>237,667</u>	<u>391,451</u>	<u>1,351,631</u>
Support costs (Note 4)				136,623
Total				<u>1,488,254</u>
2021				
Campaigns (see Note 3.1 below)	227,918	-	205,283	433,201
Public communications	-	-	35,464	35,464
Membership support	-	-	14,095	14,095
Raising funds	1,874	-	35,195	37,069
	<u>229,792</u>	<u>-</u>	<u>290,037</u>	<u>519,829</u>
Support costs (Note 4)				48,409
Total				<u>568,238</u>

Of the expenditure incurred in the year, £781,570 (2021: £328,738) was met from unrestricted funds and £706,684 spent on Campaigns (2021: £239,500) was met from restricted grant income.

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

3 Expenditure (continued)

3.1 Campaign costs

	Direct costs £	Grant- making £	Staff costs £	Total £
2022				
Show the Love	10,027	-	27,346	37,373
The Time is Now Mass Virtual Lobby	1,200	-	-	1,200
COP26	328,842	-	81,882	410,724
Great Big Green Week	369,895	237,667	89,849	697,411
Building political will	-	-	28,904	28,904
Emergency fund	(7,800)	-	10,000	2,200
Glimpse work	17,352	-	-	17,352
Other	-	-	1,413	1,413
Total	719,516	237,667	239,394	1,196,577
2021				
Show the Love	45,714	-	56,647	102,361
The Time is Now Mass Virtual Lobby	41,885	-	-	41,885
COP26	105,469	-	74,415	179,884
Great Big Green Week	22,050	-	28,858	50,908
Diet Messaging	-	-	6,163	6,163
Emergency fund	12,800	-	39,200	52,000
Total	227,918	-	205,283	433,201

4 Support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relates to the governance function. Governance costs and other support costs are apportioned separately between the key activities undertaken (see note 3.1) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of usage by each activity.

	2022 £	2021 £
Staff costs	24,123	22,254
Office accommodation - donation in kind	8,000	8,000
Governance costs - audit fee	4,800	-
Governance costs - independent examination fee	50	1,548
Freelance consultants and subcontractors	63,723	-
Other support costs	35,927	16,607
	136,623	48,409

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

5 Staff costs and numbers

	2022	2021
	£	£
Staff costs were as follows:		
Wages and salaries	357,452	268,438
Social security costs	33,917	23,550
Pension costs	24,205	20,303
	<u>415,574</u>	<u>312,291</u>

The number of employees whose total employee benefits (excluding employer pension costs) exceeded £60,000 for the year was as follows:

	2022	2021
	No.	No.
£60,000 to £70,000	<u>-</u>	<u>1</u>

The Charity considers its key management personnel to be the Trustees, the Campaigns Director and the Interim Campaigns Director. Total employee benefits to key management personnel during the year, including employer's national insurance and pension contributions, amounted to £97,324 (2021: £79,416). The Trustees all give their time and expertise without any form of remuneration or other benefits in kind (2021: £Nil).

The charity operates defined contribution pension schemes for its employees and made contributions during the year of £23,342 (2021: £20,530).

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
	No.	No.
Campaign director	1	1
Other	10	7
	<u>11</u>	<u>8</u>

During the year, no Trustee received any reimbursement of expenses or had their expenses paid directly to a third party on their behalf (2021: £Nil).

6 Taxation

As a registered charity, The Climate Movement is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

7 Debtors

	2022	2021
	£	£
Grants receivable - accrued income	10,695	-
Prepaid expenses	593	1,699
Other debtors	14,022	16,246
	<u>25,310</u>	<u>17,945</u>

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

8 Creditors: amounts falling due within one year		2022	2021
		£	£
Accounts payable		37,610	32,238
Deferred income	Note 9	17,833	7,500
Accrued expenses		27,594	20,409
		83,037	60,147

9 Deferred income - grants received		2022	2021
		£	£
At 1 April		7,500	49,625
Deferred in the year		17,833	7,500
Released in the year		(7,500)	(49,625)
At 31 March		17,833	7,500

Deferred income represents grants received to fund future expenditure on a time apportioned basis.

10 Analysis of net assets between funds	Restricted funds	General funds	Total funds
	£	£	£
2022			
Current assets	6,763	180,033	186,796
Current liabilities	-	(83,037)	(83,037)
	6,763	96,996	103,759
2021			
Current assets	10,000	379,150	389,150
Current liabilities	-	(60,147)	(60,147)
	10,000	319,003	329,003

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

11 Movement in funds	Brought forward £	Income £	Expend- iture £	Transfers £	Carried forward £
2022					
Restricted funds:					
Emergency fund	10,000	-	(10,000)	-	-
COP26 - mobilisation	-	17,957	(17,957)	-	-
COP26 - main funding	-	246,700	(246,700)	-	-
COP26 - surge funding	-	106,950	(106,950)	-	-
COP26 - Glasgow Action Team	-	132,523	(132,523)	-	-
Great Big Green Week	-	162,450	(162,450)	-	-
The Time is Now Mass Virtual Lobby	-	10,000	(1,200)	(8,800)	-
Building Political Will	-	35,667	(28,904)	-	6,763
Total restricted funds	10,000	712,247	(706,684)	(8,800)	6,763
Unrestricted funds:					
General funds	319,003	550,763	(781,570)	8,800	96,996
Total funds	329,003	1,263,010	(1,488,254)	-	103,759
2021					
Restricted funds:					
COP26	-	125,000	(125,000)	-	-
Great Big Green Week	-	19,000	(19,000)	-	-
The Time is Now Mass Virtual Lobby	-	38,500	(38,500)	-	-
Diet Messaging	-	5,000	(5,000)	-	-
Emergency fund	-	62,000	(52,000)	-	10,000
Total restricted funds	-	249,500	(239,500)	-	10,000
Unrestricted funds:					
General funds	88,792	558,949	(328,738)	-	319,003
Total funds	88,792	808,449	(568,238)	-	329,003

Transfer between funds

£8,800 has been transferred from the restricted Mass Virtual Lobby fund to unrestricted funds in the year, representing funds spent on the campaign in the year ended 31 March 2021. The related funding was received from the donor late, during the year ended 31 March 2022, and was not provided for in the previous year.

Restricted funds

COP26 - mobilisation

The UK will host the UN Climate Summit in Glasgow in 2021. In 2020-21, The Climate Coalition will unite NGOs behind an ambitious political strategy, amplify stakeholder voices and activate huge swathes of the mainstream public to ensure the UK government acts with ambition to galvanise global action on climate change.

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2022

11 Movement in funds (continued)

COP26 - main funding

To support the Climate Coalition to maximise UK government ambition in 2021 ahead of COP26 through convening and mass public mobilisation, with a focus on reaching new audience.

COP26 - surge funding

To enable The Climate Coalition to fulfil a significantly increased role in the climate sector focused on COP26. This grant enables The Climate Coalition to increase its ambition and support for members in the run up to and beyond COP26.

COP26 - Glasgow Action Team

Administered on behalf of the Glasgow Action Team for COP26. For the GAT to execute a series of actions that call out blockers and generate pressure on decision-makers at every level of the climate negotiations in Glasgow during COP26.

Great Big Green Week

The Climate Coalition hosted the UK's biggest ever week of action on climate and nature from 18-26 September 2021. Thousands of community events took place up and down the country and a coordinated lobby of MPs. We worked closely with allies in Wales and Northern Ireland as well as in Scotland where it was Climate Fringe Week.

Building Political Will

To support The Climate Coalition to develop their post-COP26 strategy and carry out major campaign moments in 2022 including the Green Heart Campaign and Great Big Green Week.

The Time is Now | Mass Virtual Lobby

On 30 June 2020, The Climate Coalition organised what we think is the biggest ever virtual lobby of Parliament. As MPs got to grips with the impact of the pandemic and the opportunities to build back better, 14,000 people signed up and together spoke to over 300 MPs to tell them that The Time is Now for a green recovery.

Diet Messaging

To meet our climate targets, we will need to change what we eat. The Climate Coalition collated existing research and undertook fresh audience analysis and message testing to identify compelling messaging to engage new public and political audiences on the issue of a sustainable diet.

Emergency fund

In response to the pandemic, we received emergency funding to reflect the challenging funding environment and the need to urgently pivot our work. We focused on political campaigning particularly on the UK Nationally Determined Contribution, the CSR and ending fossil fuel subsidies; on media and communications; on outreach support to members and new partners and on research to support us to better reach out to more diverse audiences.

12 Pensions commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and is shown in Note 5. Contributions totalling £Nil (2021: £Nil) were payable to the fund at the balance sheet date.

13 Transactions with related parties

As noted in the Trustees' report, many of the Trustees work within other charities, such as CAFOD, Christian Aid, Friends of the Earth, The National Trust, Oxfam and WWF. Although the Charity received membership income and support from the other charities within which they are involved, there were no relevant related party transactions during the year.