

Climate Outreach

England & Wales · Charity number 1123315

Details

Other names CLIMATE OUTREACH AND INFORMATION NETWORK

Status Registered

Legal form Charitable company

Company number [06459313](#)

Registered 2008-03-26

Register [View on the Charity Commission register](#)

Contact

Address Climate Outreach
Suite I
Windrush Court
Abingdon Business Park
Abingdon
Oxfordsh

Phone 01865403332

Email info@climateoutreach.org

Website www.climateoutreach.org

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSES AT THE DISCRETION OF THE TRUSTEES CONCERNING CLIMATE CHANGE AND ITS IMPACT

Activities: The Climate Outreach Information Network (COIN) is a charity formed in 2004 to directly engage the public about climate change. COIN inspires lasting changes in attitudes and behaviour through the use of innovative action learning methods and by assisting people to communicate their own messages to their peers.

Classification

- **How:** Provides Services
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, THROUGHOUT ENGLAND AND WALES
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,006,781	£1,312,173	£646,023	18
2024-03-31	£1,934,649	£1,987,236	£951,415	22
2023-03-31	£2,637,779	£2,292,207	£1,004,002	27
2022-03-31	£1,820,733	£1,508,087	£658,430	22
2021-03-31	£1,179,074	£1,002,970	£345,784	19

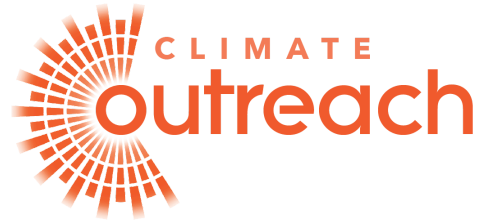
Trustees

Name	Role	Appointed
Daniel Hale		2024-03-13
Dr Ellie Murtagh		2023-09-25
Dr Halima Sacranie		2023-09-25
Mohini Raichura-Brown		2025-09-18
Peter Morley		2023-09-25
Pollyana Carr		2023-09-25
Salka Sigurdardottir		2024-03-13
Susan Kuczynska		2023-09-25

Climate Outreach

England & Wales - Charity number 1123315

Accounts



Climate Outreach Information Network

Annual Report and Statement of Financial Activities
For the year ended 31 March 2025



Contents

Reference and administrative details	3
Letter from the Chief Executive Officer	4
Trustees' Report	7
1. Climate Outreach objectives and activities	7
Our main activities in 2024-25	7
Public benefit	9
2. Our impact in 2024-25	10
3. Plans for next year 2025-26	11
4. Financial Review	12
5. Structure, Governance and Management	13
6. Statement of Trustees' responsibilities	14
Independent Auditors' report to the Members of Climate Outreach	16
Statement of financial activities for the year ended 31 March 2025	20
Balance sheet as at 31 March 2025	21
Cash flow statement for the year ended 31 March 2025	22
Notes to the Financial Statements for the Year Ended 31 March 2025	23

Cover image: Nuala Godfrey, who works for The Green Estate Community Interest Company in Sheffield, works to maintain some of the planting at part of the Grey to Green development in Sheffield, South Yorkshire, UK. The development has created a network of new paths and cycleways and transformed an area that was previously tarmac into a green public space. It is the UK's largest retrofit sustainable urban draining scheme (SuDs), capturing pollutants including from car tyres, road wear, oils and other sources and stopping them from entering the watercourses. The image is one of over 150 new images added to the Climate Visuals library this year. Credit: Alastair Johnstone-Hack / Climate Visuals.

Reference and administrative details

Charity reg no: 1123315 (England and Wales)

Company Number: 06459313 (England and Wales)

Trustees: Susan Kuczynska (Chair)
Daniel Hale
Dr Eleanor Murtagh
Elizabeth Gadd (Appointed 18th September 2025)
Dr Halima Sacranie
Ludovic Phalippou (Resigned 11th June 2025)
Mohini Raichura-Brown (Appointed 18th September 2025)
Peter Morley
Phil Bloomer (Resigned 18th September 2025)
Pollyanna Carr
Salka Sigurdardottir

Management: Rachael Orr, Chief Executive Officer
Zoe Macalpine, Head of Income Generation

Registered Office: Suite I Windrush Court, Abingdon
Business Park, Abingdon, Oxfordshire, OX14 1JE

Statutory Auditor: UHY Ross Brooke
Suite I, Windrush Court
Abingdon Business Park
Abingdon
Oxfordshire OX14 1SY

Banker: The Cooperative Bank
Business Banking
M60 4EP

Climate Outreach Information Network (trading as Climate Outreach) is a registered charity (no. 1123315), incorporated as a company limited by guarantee (no. 06459313) under the Companies Act 2006. It is governed by its Memorandum and Articles of Association. The liability of members in the event of the charity being wound up is limited £1 each. The Charity Trustees, who are also Directors of the Company, present their annual report and the charity's financial statements for the year.

Letter from the Chief Executive Officer

In July 2024, the UK elected the greenest parliament ever. Labour won a landslide on a platform of ambitious climate action and supercharging clean energy. Polling has found Labour's ambition on climate won them votes.

Building on our strong relationship with key civil servants, Climate Outreach increased our focus and resource on pushing the Government to commit to publishing a public engagement strategy on climate. In December, we were delighted that the Government announced it would produce a 'public participation strategy' on climate by the end of 2025. We believe this strategy, and the work it can deliver, will be critical to realising the Government's climate ambitions.

To support this work, we have convened a new coalition - the ACE Coalition - of key organisations working on engaging and informing people across the country on climate and nature. Together, we have hosted events and workshops with senior civil servants and wider civil society partners to shape this strategy. We have spoken on public platforms with the Minister for Climate on a number of occasions and been invited to join the Net Zero Councils' Public Participation Working Group. We look forward to exploring how we can help deliver this strategy once it is published.

In April we released our 2024 edition of Britain Talks Climate. Hundreds of people attended our launch webinar and the findings and insights from the report were brief to all main political parties as they prepared their General Election manifestos.

A key part of our work is taking the insights from research like Britain Talks Climate and getting it into the hands of communicators, charities and community groups. We have delivered over 40 workshops and training sessions for over 30 organisations. Our training methodology has been included as part of bigger, longer term projects including a partnership with Kings College London on adaptation, a place based partnership with Zero Carbon Cumbria, and a University of Glasgow led project on climate communication and public engagement.

Our Climate Visuals platform has continued to grow this year with new images and an expanded user base. Highlights include a new collection of images of the impacts of the energy and cost of living crises images across Europe, and an exhibition of our Visualising Air Pollution collection, at the World Health Organisation's Second Global Conference on Air Pollution and Health in Cartagena. We now have over 13,000 registered accounts on our site and we saw nearly 5,000 image downloads from partners.

This year also brought funding challenges. Two significant multi-year programmes concluded - our work on communicating climate justice in Europe and our partnership work in Australia. Like others, we have found the funding landscape increasingly competitive and we haven't been able to replace this funding at the level we hoped. This has led to our team reducing in size. We have tried to remain focused on the impact we can still deliver, and the new partnerships we can build to do this.

While there is a lot to be optimistic and proud about, it is undeniable that the cross party consensus on tackling climate change began to fracture this year. In January we released a report entitled 'What's the Climate Story in 2025'. Based on interviews with more than 20 key advocates and opinion formers, it predicted this would be both a challenging and consequential year for our climate story. It found that we need to listen to underrepresented, impacted, and sceptical groups and meet them where they are; find ways to speak to an anxious public about building a better world and build broad, cross-sectoral coalitions to do thisBrit. This work feels even more crucial now than it did just a few months ago. It is the starting point for our work in the coming year, and work we hope to partner with many people and organisations to deliver.



Rachael Orr

Chief Executive Officer



Visitors attend an open day at an Edwardian terraced house which has been retrofitted and insulated with Birmingham Green Doors, in Erdington, Birmingham, on May 4th 2023. Part of a new Climate Visuals collection looking at energy poverty. Mary Turner / Climate Visuals

Highlights: shaping the public conversation on climate change

1. Britain Talks Climate: equipping the climate sector for the general election

In the run-up to the UK's 2024 General Election, we launched a special edition of Britain Talks Climate to help campaigners, politicians, and communicators engage the public more effectively on climate issues. The updated research offered new insights into public opinion and voter attitudes, showing that climate leadership is more likely to win votes than lose them.

Throughout the year, we provided in-depth support to political parties, government and campaign organisations, helping shape the climate narratives used in their election messaging.

2. Building a narrative on climate and migration

Over the year, Climate Outreach helped shape a more informed, humane narrative around climate-linked migration. Our report — Communicating Climate Change and Migration: A User's Guide - provided research-backed framing guidance to journalists, advocates and policymakers. This has been used by a wide coalition of civil society organisations and academics working in this field

Trustees' Report

1. Climate Outreach objectives and activities

The objectives of Climate Outreach as set out in its governing document are: "to promote any charitable purposes at the discretion of the trustees concerning climate change and its impact.

Our vision: We want everyone to be involved in shaping a more sustainable, fairer world.

Our mission: We want to ensure people trust, support and have a say in the changes we must make to tackle climate change.

Our main activities in 2024-25

A public participation strategy on climate

In a major advocacy win, the UK Government committed to a Public Participation Strategy on climate in December 2024. This is something we have long called for, and we had built relationships with the new Government after the General Election to advocate strongly for it.

To help support the development of the strategy, we formed the ACE Coalition, a group of twelve expert organisations working on public engagement on climate and nature. We co-hosted workshops between coalition members and civil servants to feed in ideas, insights and examples of best practice. We were invited to be part of the Net Zero Council's Public Participation Working Group and our CEO has attended and spoken at a number of events with the Minister leading the strategy, Climate Minister Kerry McCarthy.

Shaping and sharing great climate stories and community climate engagement

We were part of a number of innovative partnership projects this year, running research and workshops in places around the country. We are working with Kings College London on a multi-year programme on how to better communicate on climate adaptation. With Zero Carbon Cumbria we are shaping new communications and impact measurement for organisations across Cumbria. In partnership with the University of Glasgow we are working with community groups across the city to translate our research into practical guidance for people to communicate effectively on climate, nature and sustainability.

We worked with one of our funders, Calouste Gulbenkian Foundation, to provide communication and storytelling support to their Portugal-based grantees, at their request. We hosted one-to-one advice clinics, and ran a workshop in Lisbon, focusing on making complex climate information accessible and building trust with your audience.

In February we hosted a high-profile networking event in central London, with people from across the climate sector, philanthropy and the media and a keynote address from Climate Minister Kerry McCarthy. The event was to showcase the work of many of the partners we have worked with to shape their climate storytelling.

Conducting groundbreaking and impactful research on engaging and involving people in tackling climate change

We launched our updated [Britain Talks Climate](#) research, delivered in partnership with More in Common and funded by the European Climate Foundation. We worked with four partners – Keep Scotland Beautiful, Stop Climate Chaos Scotland, Centre for Alternative Technology (CAT) and Development Trusts Association Wales (DTA Wales) – to conduct research on how people in Britain think and feel about climate and nature. This was especially relevant in the run up to the UK General Election in July 2024.

We shared advance findings with the main political parties at Westminster, Holyrood and the Senedd. We launched the report and toolkit with webinars in England, Scotland and Wales, which were attended by more than 800 people. We had some excellent feedback during these events, with people from local authorities to think tanks telling us how they would use the insights.

"This is so interesting and useful for a small charity to shape climate action work. Local is key and we are excited to work with our local community to make change happen together." – [Becky Whitmore, Project Support Officer at Cheshire Community Action](#)

"So many incredibly useful insights, relevant to how to talk about climate, health and sustainability in the NHS, in academia, and with friends and family." – Sarah Briggs, Medical Oncology Clinician and Clinical Lecturer at the University of Oxford

In partnership with Green Alliance we published '[What's the Climate Story in 2025](#)'. We conducted 20 research interviews with sector experts to identify key climate communication and engagement challenges for the next five years. These conversations provided valuable insights on navigating complexity, building public trust, and driving meaningful action. The findings were compiled into a report which was launched to key stakeholders in February.

Trusted messengers

Alongside our main Britain Talks Climate research, we conducted deeper insights in how to [build trust](#) when talking about climate and nature. We turned these insights into a new workshop which we are delivering in partnership with the strategy consultancy the Connectives. We have run a number of these workshops both for groups of individuals and for in-house communications teams.

Climate Visuals

Our Climate Visuals library now has more than 13,200 registered accounts, a growth of more than 2,500 registrations this year.

We published over 150 new images to the library, including a new collection of the impacts of the energy and cost of living crises in Europe, stories in the UK of community farming, urban biodiversity and adaptation, active travel and heat pumps and our 'Carspreading' collection, featuring images from the Clean Cities Campaign that highlight the damage huge cars do to people and places. Images from our Visualising Air Pollution collection, produced in collaboration with Clean Air Fund, were exhibited at the World Health Organisation's

Second Global Conference on Air Pollution and Health in Cartagena, Colombia.

We created two new online guidance resources on the Climate Visuals platform. One was on visualising climate-linked migration, co-developed with photojournalists, migration experts, and communications professionals, offering practical, evidence-based advice to support respectful and accurate storytelling. The other was on visualising extreme heat, developed in partnership with Climate Resilience for All, targeted at photographers and picture editors working to visualise the reality of extreme heat around the world.

COP29

In 2023 we concluded a multi-year programme designed to highlight the role of public engagement in helping countries to meet the UNFCCC Paris Agreement Targets. Through this programme, we successfully positioned Article 12 of the Paris Agreement ([ACE](#)) as a tool for progress towards reducing carbon emissions, through public participation. Despite this programme ending, we built on key partnerships at COP29 to participate in several key events. We partnered with the Australian Government to co-host an event on ACE and public participation. We emphasised the need for human-centred climate action, effective storytelling, and trust in policy implementation. In *Between Disappointment and Activism: How to Communicate about COPs*, we explored strategies to sustain public engagement despite slow policy progress. Similarly, in *Accelerating Climate Action through People Power: A Global Citizen's Assembly for COP29 and Beyond*, we highlighted how citizen engagement can drive stronger climate commitments, reaching another 30 COP delegates. We also ran a workshop for COP29 youth delegates on integrating migration discourse into broader climate action.

Programme and partnerships in Australia

This year we concluded our multi-year partnership programme in Australia. We published a report '[Engaging Australia in solving the climate crisis](#)' which offered recommendations for funders, based on our previous work and experience. We co-hosted an event in the Australia Pavilion at COP29 focused on engaging and involving people on climate change. We also ran workshops with Rotary Australia from Melbourne in the south to the north east of the state near the NSW border. These workshops allowed Rotarians to surface challenges with communicating about climate in areas where there are big fossil fuel industries, and how to overcome these challenges.

Public benefit

The Board of Trustees is satisfied that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of Climate Outreach meet with these criteria.

2. Our impact in 2024-25



Throughout 2024-25 we worked to influence key organisations and storytellers to change their communications and messaging so it would have the greatest impact with key audiences. We also worked to influence Government approach and policy making on engaging and involving people in tackling climate change.

"Climate Outreach's insights on climate change public opinion are essential reading for anyone working on communicating climate change in the UK. They continue to provide key groundwork for our research..." – Steve Akehurst, GSCC

Changing government policy on engaging and involving people in climate change

We played a key role in securing the UK Government's commitment to a Public Participation Strategy. We co-hosted workshops with civil servants, members of a cross section of climate organisations and funders, to shape this crucial strategy.

Our CEO's engagements, including panel debates with the Climate Minister and presentations to the Net Zero Council, underscore our growing influence as the go-to organisation on climate public engagement.

"I want to pay tribute to Rachael and the Climate Outreach team, we lean on them and their work a lot". Climate Minister Kerry McCarthy MP

Working with others to change the climate story

We trained people to be confident climate communicators: Through more than 70 workshops we delivered, alongside the communications support across the UK and Europe, we trained hundreds of people to be able to confidently engage others in climate conversations.

"We feel much more confident approaching these discussions thanks to the guidance we have received..." – Mudaser Ali, Head of Development, Muslim Charities Forum

Images from our Climate Visuals library have been downloaded nearly 5000 times by users around the world. They gained international recognition, including with an exhibition at the World Health Organisation's Second Global Conference on Air Pollution and Health in Colombia and received extensive media usage. This has strengthened visual storytelling around complex climate issues.

Increasing our reach and shaping the agenda

Britain Talks Climate 2024: We ran advance briefings on our findings with more than xx people from the main political parties in Scotland, England and Wales. More than 800 people attended our launch webinars, and the resources were viewed over 30,000 times.

"The detailed textual and mapping information provided by Climate Outreach about each of the seven segments has been eye-opening for us about how and where to campaign in Cumbria." – Kate Willshaw, Policy Officer, Friends of the Lake District

Influential thought leadership: Our work and insights received media coverage in national and political outlets including the Daily Mail, BBC 5Live, Politico, and The Independent. We published a report "What's the Climate Story in 2025", with Green Alliance, and we were involved in **85 events with 9,000 attendees**, fostering vital connections and disseminating knowledge.

Social media and website engagement: We surpassed our public engagement targets, with **over 360,000 total views** across our websites from over **99,000 users**, with **70,000 newsletter opens**, and over **385,000 social media impressions**. Our resources saw **80,000 downloads**, and our newsletter subscriber base grew by **over 3,500**. Climate Visuals' registrations grew by **2,500** to over **13,000** accounts worldwide and images were downloaded nearly **5,000** times.

3. Plans for next year 2025-26

Goal 1: To unleash a powerful new climate story. We'll model effective storytelling and we'll support hundreds of new advocates and leaders to inspire action and protect hard won progress

- Support the climate sector to tell different **climate stories** that reflect **public insights** and helps meet the **communications challenges** of the current moment
- Partner with at least **20 organisations** from local authorities, housing associations, faith groups, Grassroots football clubs and charities to reach **new audiences** and train **hundreds of new advocates**
- Produce at least four new **Climate Visuals collections** which reach new audiences and help support **influencing strategies**

Goal 2: To show that ambitious climate policies can be implemented more quickly if people trust, support and have a say in them.

- The Government produces a **public engagement strategy** which has broad scope and Climate Outreach recommendations at the heart of delivery
- Run at least one pilot on a key issue – i.e. local transport or building retrofit – to show **policy roll out can be more effective if public engagement is better**

Goal 3: To build and share our knowledge base so that Climate Outreach is seen as *the* go-to source of research into climate change communications, public engagement and climate photography

- **Britain Talks Climate 2025**, the new research and digital offer of our flagship research, is accessed and used by at least **20,000 people**
- At least **30,000 people** will actively engage with our work by participating in our **events**, downloading our **reports**, sharing or commenting on our **insights**, creating **media articles**, or reaching out to us for **training and services**.

4. Financial Review

Overview

This has been a challenging financial year, yet one that demonstrates the strength of our financial governance, our adaptability, and our continued ability to deliver impact with the resources entrusted to us.

In last year's Annual Report, we highlighted the increasingly competitive funding environment and anticipated a reduction in grant income in 2024/25. As expected, this materialised; however, through careful planning and a series of cost restructuring measures, we successfully mitigated the impact on our core operations.

The year closed with an expected deficit of £306k (2024: deficit of £53k). This outcome reflects the spending down of restricted funds that had been recognised as income in 2024. Our total funds therefore reduced from £951k to £646k, in line with expectations. Importantly, unrestricted reserves increased by £161k to £507k, which provides a stronger foundation for financial resilience moving forward.

Income

Total income for the year was £1.0m (2024: £1.9m). The reduction is primarily due to the planned conclusion of our Australia programme, which contributed £645k of income in 2024. Grant income from trusts and foundations remains our principal funding source, representing 85% of total income (2024: 85%). We are particularly pleased to report a significant increase in unrestricted grant funding, which rose to £687k (2024: £205k). This represents an important step forward in ensuring sustainability for our core activities.

Donations from individuals have remained steady at £119k (2024: £111k), and we remain grateful to all those who continue to support our work in this way. Income from consultancy and training services was £134k (2024: £184k). While reduced, this reflects our smaller delivery capacity in the year, and we continue to invest in this area to strengthen diversification of income streams.

Expenditure

Total expenditure for the year was £1.3m (2024: £2.0m). During the final quarter, a number of restructuring measures were implemented to ensure that our cost base is more closely aligned with sustainable funding levels. As part of this process, and with our staff team now working remotely across the UK, we took the decision to end our Oxford office lease, which no longer offered value for money. These measures will deliver full-year benefits in 2025/26.

Going Concern

The Trustees, supported by the Audit Committee and Leadership Team, review fundraising plans and cashflow forecasts on a regular basis and continue to actively manage financial risks. Following the cost restructuring and in view of the level of unrestricted reserves, the Trustees are confident that the charity is on a sustainable footing for the short to medium term. Accordingly, the financial statements have been prepared on a going concern basis, and the Trustees believe that Climate Outreach is well positioned to continue fulfilling its mission in the foreseeable future.

Reserves

The Trustees review the Reserves Policy annually, taking account of the risks facing the charity and the level of reserves required to protect against unforeseen fluctuations in income. The current policy is to hold unrestricted reserves equivalent to at least three months' salary costs and other core commitments, which is considered an appropriate level to ensure continuity of operations.

At 31 March 2025, the charity held total funds of £646k, of which £139k were restricted to specific donor-agreed projects and fully matched by designated assets. The remaining £507k are unrestricted reserves, representing an increase of £161k from the previous year. This growth in unrestricted reserves provides a welcome strengthening of our financial resilience.

Risk Management

The Board of Trustees regularly reviews the major risks facing Climate Outreach, including operational, financial, reputational, and strategic risks. A risk management matrix is maintained and updated by the Leadership Team, who assess the likelihood and potential impact of each risk on an ongoing basis. Any significant changes or emerging risks are reported promptly to the Trustees. The Board formally reviews and monitors the risk management matrix on a quarterly basis to ensure appropriate mitigation strategies are in place and remain effective.

5. Structure, Governance and Management

Climate Outreach is governed by its Memorandum and Articles of Association. All members of the organisation and Trustees are appointed in accordance with the Articles of Association. Trustees must be members of the Association. Trustees meet a minimum four times a year, or more often if they so decide. These board meetings require a quorum of at least four trustees present.

An Annual General Meeting (AGM) is held within 15 months of the last one. AGM requires a quorum of a tenth of the membership, or five members, whichever shall be greater. The Trustees are listed on page 3.

Board appointments are based on the need of the Board of Trustees as a whole to have the skills and experience to agree Climate Outreach's strategy and policies and monitor their implementation. Trustees are recruited from a wide range of backgrounds.

The Honorary Officer of the Association is the Chairperson. The officers are appointed for one year at the AGM and may stand for re-election for up to five years, after which they must stand down for at least 12 months before being eligible to stand again.

The Board of Trustees (who are also Directors of the Company) must be at least three in number. There is no upper limit to the number of Trustees. All Trustees are subject to re-election at the first AGM of the organisation, and then subject to retirement by rotation. They may be re-appointed if re-elected. They may exercise all the powers of the Association subject to the Charities Act 2011 and the Memorandum and Articles of Association.

The Board appoints the Company Secretary at the AGM, to ensure statutory reporting requirements are fulfilled.

The Board of Trustees appoint the Chief Executive Officer to lead and manage the organisation to deliver the strategy. The Chief Executive Officer is supported by a leadership team, staff and associates.

6. Statement of Trustees' responsibilities

Law applicable to charities in England and Wales requires the Board of Trustees to prepare accounts for the financial year in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of Climate Outreach's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the Board of Directors should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that Climate Outreach will continue in operation.

The Trustees are responsible for the keeping of accounting records which disclose with reasonable accuracy the financial position of Climate Outreach and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible

for safeguarding the assets of Climate Outreach and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Board of Trustees on 23rd October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'S. Kuczynska', with a long horizontal stroke extending to the right.

Susan Kuczynska
Chair of Trustees

Independent Auditors' report to the Members of Climate Outreach

Opinion

We have audited the financial statements of Climate Outreach Information Network (the 'charitable company') for the year ended 31 March 2025 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, 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 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, 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 charitable company'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 trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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.

We have nothing to report in respect of the following matters in relation to which 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 14-15, 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 charitable 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- o the nature of the charity and sector, control environment and operating performance;
- o the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- o any matters we identified having reviewed the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- o the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as recognition of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/St>

[standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx](#). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)

For and on behalf of UHY Ross Brooke

Statutory Auditor

Suite 1

Windrush Court

Abingdon Business Park

Oxfordshire

OX14 1SY

Date: 20/11/2025

Statement of financial activities for the year ended 31 March 2025

Climate Outreach Information Network Co no: 06459313

	Note	Unrestricted Funds	Restricted Funds	Total Funds year ended	Unrestricted Funds	Restricted Funds	Total Funds year ended
		£	£	31-Mar-25 £	£	£	31-Mar-24 £
Income from:							
Donations	2	833,194	26,211	859,405	347,816	1,391,115	1,738,931
Charitable activities:	3	134,075	-	134,075	179,807	4,671	184,478
Investment income	4	13,301	-	13,301	11,240	-	11,240
Total income		980,570	26,211	1,006,781	538,863	1,395,786	1,934,649
Expenditure on:							
Raising funds	5	127,738	-	127,738	108,743	-	108,743
Charitable activities	6	710,715	473,720	1,184,435	491,681	1,386,812	1,878,493
Total expenditure		838,453	473,720	1,312,173	600,424	1,386,812	1,987,236
Net income / - expenditure		142,117	(447,509)	(305,392)	(61,561)	8,974	(52,587)
Transfers between funds		19,519	(19,519)	-	(19,310)	19,310	-
Net movement in funds		161,636	(467,028)	(305,392)	(80,871)	28,284	(52,587)
Reconciliation of funds:							
Funds brought forward:		345,068	606,347	951,415	425,939	578,063	1,004,002
Total funds carried forward		506,704	139,319	646,023	345,068	606,347	951,415

Balance sheet as at 31 March 2025

Climate Outreach Information Network Co no: 06459313

	Note	31-Mar-25	31-Mar-25	31-Mar-24	31-Mar-24
		£	£	£	£
Fixed assets:					
Tangible assets	10	-	-	-	-
Current assets:					
Stock		-	-	-	-
Debtors	11	31,461		35,214	
Cash at bank and in hand		675,231		999,947	
Total current assets		<u>706,692</u>		<u>1,035,161</u>	
Creditors: Amounts falling due within one year	12	(60,669)		(83,746)	
Net current assets			<u>646,023</u>		<u>951,415</u>
Net assets			<u>646,023</u>		<u>951,415</u>
The funds of the charity:	13,14				
Restricted funds			139,319		606,347
Unrestricted funds					
Unrestricted income funds			506,704		345,068
Total charity funds			<u>646,023</u>		<u>951,415</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on 23rd October 2025 and are signed on their behalf by:



Susan Kuczynska
Chair of Trustees

The notes on pages 23 to 31 form part of these financial statements

Cash flow statement for the year ended 31 March 2025

Climate Outreach Information Network Co no: 06459313

		2025 £	2024 £
	Notes		
Cash used in operating activities	17	(338,017)	(71,027)
Cash flows from investing activities			
Interest income		13,301	11,241
Purchase of tangible fixed assets		-	-
Cash provided by (used in) investing activities		<u>13,301</u>	<u>11,241</u>
Increase (decrease) in cash and cash equivalents in the year		(324,716)	(59,786)
Cash and cash equivalents at the beginning of the year		999,947	1,059,733
Total cash and cash equivalents at the end of the year		<u>675,231</u>	<u>999,947</u>

Notes to the Financial Statements for the Year Ended 31 March 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trust constitutes a public benefit entity as defined by FRS 102.

Going Concern

The financial statements have been prepared on a going concern basis. The trustees have assessed the charity's ability to continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. In making this assessment, the trustees have considered: The charity's current and projected levels of income, its level of unrestricted reserves held at the year end, the expected cash flows and the charity's ability to meet its liabilities as they fall due.

Based on these considerations, the trustees are satisfied that the charity has adequate resources to continue to operate for the foreseeable future, being at least twelve months from the date of approval of these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Income

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations and grants is deferred if the resources are conditional on a grant condition that has not yet been met, which can include a time-based condition (e.g. agreement specifies that delivery of the service will take place during a future financial year), or if there is material uncertainty over the charity's entitlement to the resources.

Income from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Pensions accounting policy

The charity operates a defined contribution pension scheme. The pension cost represents the amount of contributions payable to the scheme in one year.

Support costs

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

Fixed assets

Individual assets are capitalised if they can be used for more than one year and cost at least £400. Tangible fixed assets are stated at cost less depreciation.

The website is considered to be a tangible fixed asset, and expenditure is capitalised where changes to the structure or features of the website will benefit the charity for a period of more than one year. The costs of website content changes are not capitalised, and are instead treated as an expense in the year they are incurred.

Depreciation

Depreciation on tangible fixed assets is calculated to write down the cost in equal instalments over their expected useful lives. The cost of office and computer equipment is written off over 3 years.

Capitalised website expenditure is written off over 3 years.

Debtors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt of the amount it has paid in advance for good or service).

Cash and cash equivalents

Cash at bank and in hand is held to meet short-term cash commitments as they fall due rather than for investment purposes. Cash equivalents are short term highly liquid investments that have a maturity of three months or less.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2. Income from donations

	Unrestricted £	Restricted £	Total 31-Mar-25 £	Total 31-Mar-24 £
Grants from foundations, trusts and other groups: Research and Engagement				
Cambridge Past Present & Future	-	4,403	4,403	4,615
Centre for Climate Change and Social Transformations - University of Bath	-	12,657	12,657	42,840
Centre for Climate Change and Social Transformations - University of East Anglia	-	19,247	19,247	19,247
Clean Air Fund	-	-	-	87,075
Cumbria Action for Sustainability	-	12,000	12,000	7,000
European Climate Foundation	-	88,000	88,000	134,000
Foundation for International Law for the Environment	-	-	-	71,744
The Involve Foundation	-	-	-	5,070
Joseph Rowntree Charitable Trust	26,707	-	26,707	31,470
Ebor Charitable Trust DAF on behalf of Macdoch Foundation*	-	(154,436)	(154,436)	644,568
Oxfam Novib	-	44,340	44,340	119,956
Stichting IKEA Foundation	-	-	-	105,000
Unbound Philanthropy	-	-	-	150,000
	26,707	26,211	52,918	1,422,585
Grants from foundations, trusts and other groups: Core				
Calouste Gulbenkian Foundation	130,000	-	130,000	130,000
Doris Field Charitable Trust	-	-	-	500
Estee Lauder Cosmetics Ltd	100,000	-	100,000	-
Postcode Green Trust	437,500	-	437,500	62,500
The Sulney Field Charitable Trust	20,000	-	20,000	10,000
Vovos Better World	-	-	-	2,500
	687,500	-	687,500	205,500
Donations from individuals:				
Income Others	118,987	-	118,987	110,846
	118,987	-	118,987	110,846
Total income from donations	833,194	26,211	859,405	1,738,931

* Following the ending of our Australia programme, £154,436 of unspent grant funds were returned to the donor Ebor Charitable Trust DAF on behalf of Machdoch Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-25 £	31-Mar-24 £
Consultancy fees	134,075	-	134,075	184,478
Sales	-	-	-	-
Miscellaneous other income	-	-	-	-
	<u>134,075</u>	<u>-</u>	<u>134,075</u>	<u>184,478</u>

4 Investment income

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-25 £	31-Mar-24 £
Interest on cash deposits	<u>13,301</u>	<u>-</u>	<u>13,301</u>	<u>11,240</u>

5 Cost of raising funds

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-25 £	31-Mar-24 £
Staff costs	91,815	-	91,815	18,100
Direct fundraising costs	35,923	-	35,923	90,643
Other fundraising costs	-	-	-	-
	<u>127,738</u>	<u>-</u>	<u>127,738</u>	<u>108,743</u>

6 Cost of charitable activities including grants payable and activities undertaken directly by the charity

	Governance	Staff costs	Project activities	Office costs	Support costs	31-Mar-25	31-Mar-24
Research and Engagement	-	501,928	148,171	7,396	1,159	658,654	1,250,002
Core costs	5,154	365,098	5,896	75,106	74,527	525,781	628,491
	<u>5,154</u>	<u>867,026</u>	<u>154,067</u>	<u>82,502</u>	<u>75,686</u>	<u>1,184,435</u>	<u>1,878,493</u>

6b Core costs allocation

Core costs have been allocated to activities based on staffing costs:

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Direct costs	Core Costs	Total cost
Research and Engagement	658,654	525,781	1,184,435
	<u>658,654</u>	<u>525,781</u>	<u>1,184,435</u>

7 Governance costs

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-25	31-Mar-24
			£	£
Audit Fee	4,600	-	4,600	4,000
Other governance costs	554	-	554	3,621
	<u>5,154</u>	<u>-</u>	<u>5,154</u>	<u>7,621</u>

8 Employees' remuneration

	Total	Total
	31-Mar-25	31-Mar-24
	£	£
Wages and salaries	807,233	909,188
Pensions costs	39,300	43,250
Social security	87,171	98,575
Redundancy costs	12,898	-
	<u>946,602</u>	<u>1,051,013</u>

The average number of staff employed during the year was 18 (2024: 22)

Two employees received emoluments that fell within the band £60,001 to £70,000 (2024 – none), no employees received emoluments between £70,001 and £80,000 (2024 – no.1) and one employee received emoluments between £80,001 to £90,000 (2024 – no. 1)

9 Taxation

The company is a registered charity and is, therefore, exempt from Corporation Tax. Climate Outreach is however VAT registered.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Tangible fixed assets

	Office furniture 31-Mar-25 £	Computer equipment 31-Mar-25 £	Website 31-Mar-25	Total 31-Mar-25 £	Total 31-Mar-24 £
Cost					
As at 1 April 2024	2,861	14,677	19,297	36,835	36,835
Additions				-	-
Disposals	(2,861)	(10,806)		(13,667)	-
As at 31 March 2025	<u>-</u>	<u>3,871</u>	<u>19,297</u>	<u>23,168</u>	<u>36,835</u>
Depreciation					
As at 1 April 2024	2,861	14,677	19,297	36,835	35,544
Disposals	(2,861)	(10,806)	-	(13,667)	-
Charge for the year				-	1,291
As at 31 March 2025	<u>-</u>	<u>3,871</u>	<u>19,297</u>	<u>23,168</u>	<u>36,835</u>
Net book value					
As at 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

11 Debtors

	Total 31-Mar-25 £	Total 31-Mar-24 £
Project debtors	14,030	26,961
Accrued Income	13,123	-
Other debtors	22	22
Prepayments	4,286	8,231
	<u>31,461</u>	<u>35,214</u>

12 Creditors

	Total 31-Mar-25 £	Total 31-Mar-24 £
Accounts payable	11,836	39,689
Accruals	16,250	16,365
Receipts received in advance	1,895	-
Payroll liabilities	17,002	20,204
Pensions liability	4,926	6,202
VAT liability	8,760	1,286
	<u>60,669</u>	<u>83,746</u>

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12b Receipts in advance

	31-Mar-25	31-Mar-24
Brought forward 1 Apr	-	-
Released during the period	-	-
Added during the period	1,895	-
Carried forward 31 Mar	<u>1,895</u>	<u>-</u>

Receipts received in advance represent income received from customers for goods and services that had not been delivered or performed by the reporting date. Revenue will be recognised when the related goods are delivered or services performed.

13 Analysis of funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Designated funds					
Research and Engagement	-	-	-	-	-
Training and Consultancy	-	-	-	-	-
General funds	345,068	980,570	(838,453)	19,519	506,704
Total unrestricted funds	<u>345,068</u>	<u>980,570</u>	<u>(838,453)</u>	<u>19,519</u>	<u>506,704</u>
Restricted funds					
Research and Engagement	606,336	26,211	(473,720)	(19,519)	139,308
Training and Consultancy	-	-	-	-	-
Incubation	11	-	-	-	11
Total restricted funds	<u>606,347</u>	<u>26,211</u>	<u>(473,720)</u>	<u>(19,519)</u>	<u>139,319</u>

The purposes of these funds are as follows:

Research and engagement produces a range of evidence-based briefings, guides, resources and toolkits for various audiences that include campaigners, policymakers and communications professionals, under the themes of our current 6 programmes; communities, lifestyle changes, policy & just transition, impacts & adaptation, visuals & media and science communications.

Training and consultancy services range from strategic guidance for governments running major campaigns to interactive workshops for charities. We aim to support the best possible strategic decision-making around target audiences, narratives and messaging.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13b Prior year movement of funds

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Designated funds					
Research and Engagement	-	-	-	-	-
Training and Consultancy	-	-	-	-	-
General funds	425,939	538,863	(600,424)	(19,310)	345,068
Total unrestricted funds	425,939	538,863	(600,424)	(19,310)	345,068
Restricted funds					
Research and Engagement	578,052	1,395,786	(1,386,812)	19,310	606,336
Training and Consultancy	-	-	-	-	-
Incubation	11	-	-	-	11
Total restricted funds	578,063	1,395,786	(1,386,812)	19,310	606,347

14 Analysis of net assets by funds

	Unrestricted	Restricted	Total 31 March 2025
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	506,704	139,319	646,023
Net assets	506,704	139,319	646,023

15 Financial commitments

As at 31st March, the charity had the following commitments from operating lease agreements on an office building. This lease was terminated on the 31st January 2025.

Land & Buildings

	31-Mar 25	31-Mar 24
	£	£
<1 year	12,233	14,908
1 to 5 years		29,816
>5 years		
Total	12,233	44,724

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Trustee remuneration, key management personnel and related party transactions

No member of the board of trustees received any remuneration during the year. Four Trustees were reimbursed a total of £554 for travel expenses incurred in the course of carrying out their duties (2024 £421).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: nil).

One trustee was paid £1,350 (2024: £nil) for consultancy and support services provided to the charity under the statutory power in section 185 of the Charities Act 2011. No amounts were outstanding at the year end. Apart from the above no other related party transactions occurred during the year (2024: none)

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £83,314 (2024: £80,971).

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	(305,392)	(52,587)
Add back depreciation charge	-	1,291
Deduct interest income shown in investing activities	(13,301)	(11,241)
Decrease (increase) in debtors	3,753	6,017
Increase (decrease) in creditors	(23,077)	(14,507)
Net cash used in operating activities	<u>(338,017)</u>	<u>(71,027)</u>

Climate Outreach

England & Wales - Charity number 1123315

Accounts



Climate Outreach Information Network

Company Limited by Guarantee, number 06459313 (England and Wales)
Charity Number 1123315 (England and Wales)

Annual Report and Statement of Financial Activities

For the year ended 31 March 2024



Five fishermen pray for a benevolent sea in Dublar, Bangladesh, one year after Cyclone Sidr hit the region. Credit: Rodney Dekker / Climate Visuals. As featured at the COP28 Virtual Ocean Pavilion, 22 November - 12 December 2023, <https://cop28oceanpavilion.vfairs.com/>

Contents

Reference and administrative details	3
Letter from the Chief Executive Officer	4
Trustees' Report	7
1. Climate Outreach objectives and activities	7
Our main activities in 2023-24	7
Public benefit	9
2. Our impact in 2023/2024	9
3. Plans for next year 2024/25	13
4. Financial Review	15
5. Structure, Governance and Management	16
6. Statement of Trustees' responsibilities	17
Independent Auditors' report to the Members of Climate Outreach	18
Statement of financial activities for the year ended 31 March 2024	22
Balance sheet as at 31 March 2024	23
Cash flow statement for the year ended 31 March 2024	24
Notes to the Financial Statements for the Year Ended 31 March 2024	25

Reference and administrative details

Charity reg no: 1123315 (England and Wales)

Company Number: 06459313 (England and Wales)

Trustees: Camilla Born (Chair – Resigned 23rd November 2023)
Susan Kuczynska (Chair – Appointed 25th September 2023)
Becky Buell (Resigned 25th September 2023)
Daniel Hale (Appointed 13th March 2024)
Dr Eleanor Murtagh (Appointed 25th September 2023)
Faiza Farooq (Resigned 30th October 2023)
Dr Halima Sacranie (Appointed 25th September 2023)
Ludovic Phalippou
Peter Morley (Appointed 25th September 2023)
Phil Bloomer
Pollyanna Carr (Appointed 25th September 2023)
Salka Sigurdardottir (Appointed 13th March 2024)

Management: Rachael Orr, Chief Executive Officer
Zoe Maclapine, Head of Income Generation

Registered Office: The Old Music Hall, 106–108 Cowley Road, Oxford, OX4 1JE

Statutory Auditor: UHY Ross Brooke
Suite I, Windrush Court
Abingdon Business Park
Abingdon
Oxfordshire OX14 1SY

Banker: The Cooperative Bank
Business Banking
M60 4EP

Climate Outreach Information Network (trading as Climate Outreach) is a registered charity (no. 1123315), incorporated as a company limited by guarantee (no. 06459313) under the Companies Act 2006. It is governed by its Memorandum and Articles of Association. The liability of members in the event of the charity being wound up is limited £1 each. The Charity Trustees, who are also Directors of the Company, present their annual report and the charity's financial statements for the year.

Letter from the Chief Executive Officer

2023 was the hottest year on record. Season after season of wild weather around the world, from wildfires to extreme heat to floods, leaves us in no doubt that climate change is happening here and now.

What we have to do now is a task like no other. Societies globally need to engage and involve people and communities in the transition to a low-carbon, thriving future.

Getting it right means creating millions of decent jobs and making things fairer for everyone. We'll end up with warmer homes, cheaper and cleaner energy, and thriving nature.

Getting it right also means building people's trust that tackling climate change is not just possible but positive. That it is a story of progress that is already happening.

It is in creating and telling climate stories that Climate Outreach has built its reputation and expertise. Thinking about the climate story and the climate storytellers we need now has been central to our work and our thinking this year.

It has shaped a new edition of our landmark Britain Talks Climate research, conducted in early 2024 to help inform and shape the climate story in a UK General Election year. It has been central to our Climate Visuals library and the visual story we tell about climate change. The urgent need to tell a new climate story was the message we took to COP28 in December, working with key partners and negotiators. And it has underpinned an exciting programme of work in Australia which we have developed throughout this year, alongside partners.

Our team has produced a new three-year strategy, approved by our newly strengthened Board of Trustees. We are hugely grateful for the time, expertise and insight they have brought to the process.

We have been very pleased to collaborate with a number of different organisations to help shape their research and insights on climate stories, and on how to best engage different, diverse people in the climate story. We have also been invited to run workshops and training sessions with many organisations from the public, charity and private sector.

I'm really proud of the work the team has done this year. We are, as ever, hugely grateful to all the partners who chose to work with us and all of our funders who have supported us.

But there is so much more to do. We urgently need to ensure far, far more people and communities feel invited into the climate conversation. This means reaching out to them where they are, and listening to and learning from them. We need making sustainable choices to feel like the norm, not the exception. And we need talking about climate change to

feel normal and everyday. We also need policymakers and governments to deliver a step change on how they see engaging and involving people in policymaking and policy roll-out.

This is where Climate Outreach has been focused on making progress this year - and we hope to continue to make progress on this for many years to come.

A handwritten signature in black ink, appearing to read 'Rachael Orr'.

Rachael Orr
Chief Executive Officer

Highlight: Climate Visuals for a new, people-centred climate story



Maria Nkosi (not her real name) demonstrates how she uses her asthma pump at her home which is a street away from a mine in Witbank, Emalahleni. Credit: Gulshan Khan/Climate Visuals/Clean Air Fund

This image from our Climate Visuals library is a stark reminder of why climate change is a story about people, and not just science. It's one of many images, from a new collection, that shows the impact of air pollution on people like Maria, alongside solutions to dirty air.

Climate Visuals is our platform for visual communication, and it's breaking new ground in challenging established visual narratives through ethical, evidence-based climate photography. One of the projects we are most proud of delivering this year is our Climate Visuals collaboration with Clean Air Fund on [Visualising Air Pollution](#). This project is illustrative of our ambition and motivation to drive forward climate action through meaningful and innovative partnerships.

Air pollution is the largest environmental threat to public health globally. Most of the world's population lives in places that exceed World Health Organization air quality limits. Air pollution kills over eight million people prematurely every year. Clean air has the transformative potential to improve systemic health and climate issues.

In 2023-24, in response to a scarcity of accurate, compelling and accessible photojournalism highlighting the impacts of air pollution alongside solutions to the problem, Climate Visuals (part of Climate Outreach) and Clean Air Fund launched a [collection of 200+ freely available images](#) of air pollution and communities affected by dirty air. These images are now furthering our work in making climate a story about people, and moving the conversation from awareness to action.

Trustees' Report

1. Climate Outreach objectives and activities

The objectives of Climate Outreach as set out in its governing document are "to promote any charitable purposes at the discretion of the trustees concerning climate change and its impact.

Our vision: We want everyone to be involved in shaping a more sustainable, fairer world.

Our mission: We want to ensure people trust, support and have a say in the changes we must make to tackle climate change.

Our main activities in 2023-24

An inclusive and ambitious new strategy and board

In 2023-24 we began work to launch a [new strategy](#) and [board](#) to reflect our ambition for the coming years. We took a participatory approach to strategy development throughout 2023-24, giving all staff an opportunity to co-design Climate Outreach's future. The strategy was approved by the Board of Trustees in February 2024.

Conducting groundbreaking and impactful research on engaging and involving people in tackling climate change

This financial year we began our update to the landmark 2020 [Britain Talks Climate](#) study (which concludes in the 2024/25 financial year) funded by the European Climate Foundation (ECF) and in partnership with More in Common and Climate Barometer. We worked with four regional partners - Keep Scotland Beautiful, Stop Climate Chaos Scotland, Centre for Alternative Technology (CAT) and Development Trusts Association Wales (DTA Wales) - to **conduct research on how people in Britain think and feel about climate issues. This update to previous work ensured our research remains nationally representative and relevant.** We conducted collaborative scoping and research with organisations that are influential in the policy space, including: The Committee on Climate Change (CCC), the Institute for Public Policy Research (IPPR), the Energy and Climate Intelligence Unit (ECIU) and the Global Strategic Communications Council (GSCC).

In September 2023, our report on [a UK public engagement strategy on climate change](#) was picked up by numerous national and local media outlets, including the Independent and the Daily Mail. We worked with the International Institute for Sustainable Development to co-author a [report on adaptation and public engagement](#). As part of the Centre for Climate Change and Social Transformations, we contributed to the Green Alliance findings on [sustaining the political mandate for climate action](#). In 2023, we also conducted or supported research on the [centering of care in climate communications](#), [climate action in the music industry](#), and [engaging residents in the Northwest of England on the energy transition](#).

In July 2023 we launched our [Messaging Guide](#) and [accompanying animation](#) with top tips for how to effectively communicate climate justice with young adults in Europe. These resources were developed out of our [extensive pan-European research](#) on the SPARK project – an EC funded Europe-wide consortium of 20 partner civil society organisations building awareness, capacity and active engagement of EU citizens with climate justice.

Supporting others to change their climate story

We work with people and organisations to help them change their climate story and be confident climate storytellers. In 2023–24 we trained 73 new climate science experts to become Climate Ambassadors, and supported them to carry out activities from writing blogs to public speaking to media appearances.

We carried out nearly 90 events and training workshops to support organisations to change their climate stories and share our research findings as widely as possible. This included our work for the National Lottery Fund, with seven workshops with their grantees across different expertise areas. We held several high level roundtable events in partnership with CAST roundtables, accompanied by policy briefings ([Avoiding a net-zero backlash](#), [Supporting reduced car use](#)). We also completed work on the innovative Climate Engagement Lab and [Lab Innovation Partnership](#).

Our work this year furthered understanding of migration and climate change, through our work on [migration as climate adaptation](#). Through this work we offered advice to organisations working on the intersection of climate change and patterns of human movement about messaging and narratives. We have shared our learnings through reports, blogs and events.

Climate Visuals: Shaping a new storytelling, creating new narratives on climate

We have continued to lead in ethical, evidence-based climate photography with our Climate Visuals work. We launched a [new collection of over 200 photographs](#) of air pollution, produced in collaboration with the Clean Air Fund. These photographs, commissioned by Climate Visuals from photographers in Indonesia, Poland, South Africa and the UK, form a new resource of detailed visual storytelling of the impacts of air pollution, affected communities, and mitigation efforts. The images are freely available for use in the non-profit, educational and editorial sectors and have been widely used.

We also launched a new collection of images for [use on Wikipedia](#), published images from the Ocean Visuals open call with [Google Arts and Culture](#) and exhibited at [TED2023 in Vancouver](#).

COP28

This year we concluded a multi-year programme designed to highlight the role of public engagement in helping countries to meet the UNFCCC Paris Agreement Targets. **COP28** in December 2023 was the culmination of this bold three-year strategy, marked by the

successful positioning of Article 12 of the Paris Agreement ([ACE](#)) as a tool for progress towards net zero, through public participation. We collaborated with a wide range of NGOs and organisations, including UNFCCC Secretariat, She Changes Climate, Equiterre, Edelman and Amnesty International. We progressed our climate and migration work alongside our COP work. To support our international work at COP28, we published a report titled '[Resilience on the move: migration's powerful role in creating climate resilience](#)', outlining various policies and practices that would increase migrant safety and encourage people to see migration as a form of resilience building.

Building our programme and partnerships in Australia

This year, we have deepened our engagement with the climate movement in Australia. Through insights from research and stakeholder interviews, we made the case for why public engagement is important in Australia and identified key audiences who are not currently served by the Australian climate movement. With generous support and hosting from the Macdoch Foundation, we co-created a Theory of Change that will shape a climate narrative that resonates with and engages with underserved audiences in Australia. This work also led to the formation of key partnerships with the Multicultural Leadership Initiative (MLI), and Cricket for Climate (C4C). In February 2024 we welcomed all of our partners to the UK for a week-long workshop to build out the programme, supported by our newly appointed Country Lead for Australia.

Measuring impact: establishing benchmarks

To support our new strategy, we are investing in measuring, evaluating and understanding our impact. We set up a new team to work with the sector in researching and sharing best practice of impact evaluation on climate change communications and public engagement, so we can continue to develop evidence on what works. In the final quarter of the year, we set up new monitoring platforms to ensure we record and review our reach and engagement.

Public benefit

The Board of Trustees is satisfied that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of Climate Outreach meet with these criteria.

2. Our impact in 2023/2024

In 2023-24 we continued to make the case that we must engage and involve people in tackling climate change. We did this through our widely-shared research outputs, our partnership and advocacy work with decision-makers in government and at an international level. Here we summarise our key impacts: a more positive climate narrative that puts people in the picture, and research and advocacy to normalise public engagement on climate.



A more positive climate narrative that will lead to greater climate action

All our evidence from 20 years of research tells us we need a more positive climate story. That we *can* tackle climate change and address the nature crisis – and indeed that we already are. In 2023–24 we focused our work on partnerships with organisations at a national and regional level across Britain to shape and influence their climate story. Our work with Hubbub helped them change how they communicated with a community in Wigan about changing their diet. They said:

“We learned ... what resonates with people around food. In particular: family, home cooking and food waste, as well as nature and community growing. And that what’s really important is trusted messengers... the value that people got from others sharing what they were doing, ‘everyday people’ in the area sharing their favourite recipe made it feel really authentic and credible.” Jess Wiles – Hubbub

We conducted research to update our landmark Britain Talks Climate study. We provided **targeted early BTC briefings to over 150 advocates across political parties in the UK and Scotland, as well as policymakers, the media and NGO audiences.**

A response from one user of the BTC research, a Green Party town councillor, is typical of the positive feedback Climate Outreach has received:

“Anything that helps us communicate with our constituents is just incredibly helpful – this stuff is dynamite when it comes to talking to the huge number of people that agree with us but don’t like the messaging – this is one of the best resources for change i’ve ever found.”

Full impact findings for the Britain Talks Climate 2024 and Trust and Influence projects (including project launch and public dissemination) will be available in the launch year 2024–25 financial report.

Climate Visuals

Our Climate Visuals photography library passed the [milestone of 10,000 registered users](#), with users from over 160 countries around the world. Users span a wide range of sectors, from local community groups to international media houses and NGOs, to the UN, WEF and UNESCO.

“Thanks for reaching out and for your great work around the Climate Visuals project – this is a fantastic resource. The library provides great images around air quality, energy access and health which is the main focus of our unit.”

– Paul Safar, Communications Support
Air Quality, Energy & Health, WHO

“Climate Visuals’ impressive track record on visualising complex climate issues and collaborative approach to project conceptualisation resulted in a highly engaging collection of images rooted in authentic storytelling. Since launch, a range of Clean Air Fund’s grantees and partners have emphasised how much-needed photos like these are and [we have] been heartened to see their use across reports, websites and social media.”

– Clean Air Fund, May 2024

Climate Visuals images continue to be widely used around the world, including by organisations such as The Guardian, UNESCO, the UN, WEF, ABC News Australia, DeSmog, Greenpeace, the LSE and many others.

Making the case for why public engagement matters in the UK and internationally

We have made significant efforts this year to bring public engagement into the conversation with governments and policy makers. Whilst this work is difficult to measure, we know we have successfully reached key audiences who are in a position to act on our evidence. This includes being invited to advise the UK government, through the Department for Energy Security and Net Zero (DESNZ)’s Net Zero Council Task and Finish Group on public engagement, the Welsh Government and Scottish Government.

Our report, [Towards a UK Public Engagement Strategy](#), was **downloaded more than 600 times** by users including the Scottish Government, a number of UK government departments including DESNZ and the Department for Food and Rural Affairs (DEFRA), Northern Ireland's Department of Environment and Rural Affairs (DAERA), as well as public sector bodies like the Environment Agency, and numerous local councils.

We met with politicians, staff and campaigners from all the major parties, most notably with the current Secretary of State for Energy and Net Zero, Ed Miliband (then shadow DESNZ Secretary) and the Liberal Democrat Climate and Energy spokesperson, MP Wera Hobhouse. We presented twice to conferences run by the Conservative Environment Network (CEN).

We worked with vocal and influential actors like the Committee on Climate Change, the Trades Union Congress (TUC), the Conservative Environment Network (CEN) and the Green Alliance to generate the evidence that can bolster action against a net zero backlash. As a member of the Centre for Climate Change and Social Transformations (CAST), we led a policy seminar on how to reduce backlash against climate policy, and produced a briefing as a result.

In Australia with the Macdoch Foundation, Sunrise and Multicultural Leadership Initiative, we built a strong evidence base to highlight the need to engage underserved communities in climate conversations. We demonstrated why it's crucial to involve these groups and develop strategies for effectively reaching and listening to them.

Our Deputy CEO Noora Firaq spoke to a diverse audience at six separate panel events, and co-facilitated a UNFCCC session about participatory approaches and ACE – making the most of our presence at these strategically influential spaces. Noora wrote for our Blog Insights, “I spent my fortnight inviting global leaders to unlock progress by putting people back in the picture. This means actively involving people in all plans to address climate change.” Here’s how one of our readers responded:

“Thanks for this positive reporting from COP28 - looking for ways to create positive narratives that are meaningful for local communities in Birmingham.”

-- Chris Martin



Image: Multistakeholder dialogue by SHE Changes Climate at COP28. Credit: SHE Changes Climate.

At **COP28** we were invited to speak at eight events across multiple themes, including one hosted by the presidency on the main Plenary floor. This was the first time an event focused on ACE – increasing public participation – was given such prominence on the main Plenary

floor. . We worked with the UNFCCC Secretariat and the ACE Observatory to shape and deliver this event. We are now recognised as an expert on ACE at COP Conferences. Our work has helped increase the profile of the ACE negotiations in the COP Conferences, widen ACE stakeholder community and progress implementation of Paris Agreement.

Reaching new audiences

During the year, we've had appearances and mentions in some of the UK's most popular media outlets including the BBC, Sky and The Guardian. Our CEO and Deputy CEO spoke to international and domestic BBC TV and radio audiences during and following COP28. We've had regular mentions in a number of widely-read newspapers, including a feature in the Guardian on [top seascape stories](#), several published letters from our CEO Rachael Orr, and an article in the Big Issue magazine on [how to talk about climate justice](#). We have also continued our collaboration with Business Green to provide bi-monthly blogs, allowing us to address a business audience that has strengthened our credibility beyond the nonprofit sector. Climate Visuals was featured on the [TEDX London Climate Curious podcast](#),

A partnership with Planet Reimagined has extended the work of Climate Outreach into a new cultural space. Our early research in support of a study into music audiences provided useful insights to further open new potential platforms for climate communication:

“With the participation of Ticketmaster, REVERB, and other music industry partners in the research, and advance interest from event venues, sports leagues, and other industries, there are already people clamoring to get their hands on the research results and to start implementing the recommendations [...] Not only did the Climate Outreach team bring deep expertise and experience as well as a strong sense of shared mission, they were committed, adaptable, creative, and a genuine pleasure to work with.”

– Mila Rosenthal, Co-Founder and Managing Director of Planet Reimagined

3. Plans for next year 2024/25

Our new strategy sets out our three year goals. They are:

- To unleash a powerful new climate story. We'll model effective storytelling and we'll support hundreds of new advocates and leaders to inspire action.
- To show that ambitious climate policies can be implemented more quickly if people trust, support and have a say in them.
- To build and share our knowledge base so that Climate Outreach is seen as *the* go-to source of research into climate change communications and public engagement

Key activities and objectives for 2024/25:

To unleash a powerful new climate story. We'll model effective storytelling and we'll support

hundreds of new advocates and leaders to inspire action. We will

- Work in partnership with national and local organisations to help them tell their climate story
- Launch a new Climate Ambassadors programme to support hundreds of new climate storytellers
- Launch our Ambassadors programme in Australia, working in partnership with Multicultural Leadership Initiative and Cricket for Climate
- Work with partners to create a new narrative on Climate and Migration that is based on fact, not fear

To show that ambitious climate policies can be implemented more quickly if people trust, support and have a say in them. We will

- Launch a new programme to show how we can improve policy roll out if we engage and involve people well from the start
- Influence at least 50 influential government figures and policymakers in the UK, Australia and at COP to support and inspire them to advocate for more climate change public engagement

To build and share our knowledge base so that Climate Outreach is seen as *the* go-to source of research into climate change communications and public engagement. We will

- launch a new edition of Britain Talks Climate to provide insights to the UK climate sector and beyond
- Launch new research in Australia to engage new communities in the climate conversation
- use our climate communications to inform and engage at least 60,000 people online through our website, social media and newsletter
- actively engage at least 30,000 people with our work through events, downloading our reports, sharing or commenting on our insights, creating media articles, or reaching out to us for training and services

4. Financial Review

Overview

The full year financial performance for the year ending 31st March 2024 was a deficit of £52.6k (2023: £345.7k surplus). However this was not unexpected as the 2023 surplus included restricted income received last year for expenditure partly incurred in 2024. Our total funds (restricted and free reserves) is £951.4K a small decrease of £52.6K from 2023.

Income

Secured income for the year was £1,935k (2023: £2,638k), a decrease of 26% from 2023 reflecting the more challenging fundraising conditions and the ending of some multi year funded projects that were not repeated in 2024. As with previous years the principal source of our income are amounts received as grants from trusts and foundations, £1,628K in 2024 (2023:£2,395k). This included £206k of unrestricted grants (2023: £271K) that help support core funding. Earned income fell slightly to £184k (2023:£199k), however this was more than offset by the generous support from private individual donations of £111k (2023:£42k). A major focus for 2024 and onwards is the increased diversification of our income streams.

Expenditure

Total expenditure decreased by 13% to £1,987k (2023: £2,196k). Given the nature of our work, staff costs represent 52% of our total costs (2023: 57%), and consultancy services a further 37% (2023: 32%).

Outlook

In 2024/25 we anticipate a further reduction in our grant income as competition for funding becomes more challenging in the current economic climate. During the financial year ending March 25 we have carried out a range of cost reductions to mitigate this and ensure that our cost base is appropriate to what we have considered are more attainable levels of funding. We have also put in place processes to regularly review and manage our cash flow so that we can respond and manage financial risks in a timely manner. In view of this and the availability of unrestricted reserves the trustees believe that the charity will continue in existence for the foreseeable future and continues to adopt a going concern basis in preparing its annual financial statements.

Reserves Policy

The Board of Trustees reviews the Reserves level and the amount of reserves required annually as part of the budget setting process and considers the risks that the charity is exposed to. The Trustees seek to hold a level of unrestricted funds to meet the requirements of three months' salary costs and other core funded commitments. This is set at £300k for the year ended March 2024. At this level the Trustees feel that Climate Outreach would be able to fulfil its charitable activities in the event of any temporary drop in funding and take steps to address the situation.

At the balance sheet date Climate Outreach had total funds of £951k, of which £606k were held as restricted. These funds represent unspent monies received from donors who have specified conditions as to their use on agreed projects. These funds are fully covered by matched assets. The remaining balance of £345k are our unrestricted reserves.

Risk Management

The Board of Trustees has assessed the major risks to which the charity is exposed, in particular those relating to the operations, finances, reputation and business of Climate Outreach. The likelihood and impact of material risks are reviewed as part of a risk management matrix by the Board on a quarterly basis at Trustee meetings. The Leadership team updates and assesses the risk management matrix on a regular basis, and reports on any significant changes to Trustees as they arise.

5. Structure, Governance and Management

Climate Outreach is governed by its Memorandum and Articles of Association. All members of the organisation and Trustees are appointed in accordance with the Articles of Association. Trustees must be members of the Association. Trustees meet a minimum four times a year, or more often if they so decide. These board meetings require a quorum of at least four trustees present.

An Annual General Meeting (AGM) is held within 15 months of the last one. AGM requires a quorum of a tenth of the membership, or five members, whichever shall be greater. The Trustees are listed on page 3.

Board appointments are based on the need of the Board of Trustees as a whole to have the skills and experience to agree Climate Outreach's strategy and policies and monitor their implementation. Trustees are recruited from a wide range of backgrounds.

The Honorary Officer of the Association is the Chairperson. The officers are appointed for one year at the AGM and may stand for re-election for up to five years, after which they must stand down for at least 12 months before being eligible to stand again.

The Board of Trustees (who are also Directors of the Company) must be at least three in number. There is no upper limit to the number of Trustees. All Trustees are subject to re-election at the first AGM of the organisation, and then subject to retirement by rotation. They may be re-appointed if re-elected. They may exercise all the powers of the Association subject to the Charities Act 2011 and the Memorandum and Articles of Association.

The Board appoints the Company Secretary at the AGM, to ensure statutory reporting requirements are fulfilled.

The Board of Trustees appoint the Chief Executive Officer to lead and manage the organisation to deliver the strategy. The Chief Executive Officer is supported by a leadership team, staff and associates.

6. Statement of Trustees' responsibilities

Law applicable to charities in England and Wales requires the Board of Trustees to prepare accounts for the financial year in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of Climate Outreach's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the Board of Directors should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that Climate Outreach will continue in operation.

The Trustees are responsible for the keeping of accounting records which disclose with reasonable accuracy the financial position of Climate Outreach and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of Climate Outreach and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Board of Trustees on 29th January 2025 and signed on its behalf by:



Susan Kuczynska
Chair of Trustees

Independent Auditors' report to the Members of Climate Outreach

Opinion

We have audited the financial statements of Climate Outreach Information Network (the 'charitable company') for the year ended 31 March 2024 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, 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 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, 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.

Material uncertainty related to going concern

We draw attention to Note 1 in the financial statements, which indicates that the charitable company incurred a net deficit of £52,587 during the year ended 31 March 2024 and faces increased competition for funding. As stated in Note 1, these events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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. 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 trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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.

We have nothing to report in respect of the following matters in relation to which 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 17, 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 charitable 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- o the nature of the charity and sector, control environment and operating performance;
- o the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- o any matters we identified having reviewed the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- o the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as recognition of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key

laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)

For and on behalf of UHY Ross Brooke

Statutory Auditor

Suite 1

Windrush Court

Abingdon Business Park

Oxfordshire

OX14 1SY

Date: 30.01.2025

Statement of financial activities for the year ended 31 March 2024

Climate Outreach Information Network Co no: 06459313

	Note	Unrestricted Funds	Restricted Funds	Total Funds year ended	Unrestricted Funds	Restricted Funds	Total Funds year ended
		£	£	31-Mar-24 £	£	£	31-Mar-23 £
Income from:							
Donations	2	347,816	1,391,115	1,738,931	549,824	1,888,196	2,438,020
Charitable activities:	3	179,807	4,671	184,478	194,394	4,573	198,967
Investment income	4	11,240	-	11,240	792	-	792
Total income		538,863	1,395,786	1,934,649	745,010	1,892,769	2,637,779
Expenditure on:							
Raising funds	5	108,743	-	108,743	96,579	-	96,579
Charitable activities	6	491,681	1,386,812	1,878,493	428,746	1,766,882	2,195,628
Total expenditure		600,424	1,386,812	1,987,236	525,325	1,766,882	2,292,207
Net income / - expenditure		(61,561)	8,974	(52,587)	219,686	125,886	345,572
Transfers between funds		(19,310)	19,310	-	20,180	(20,180)	-
Net movement in funds		(80,871)	28,284	(52,587)	239,866	105,706	345,572
Reconciliation of funds:							
Funds brought forward:		425,939	578,063	1,004,002	186,073	472,357	658,430
Total funds carried forward		345,068	606,347	951,415	425,939	578,063	1,004,002

Balance sheet as at 31 March 2024

Climate Outreach Information Network Co no: 06459313

	Note	31-Mar-24	31-Mar-24	31-Mar-23	31-Mar-23
		£	£	£	£
Fixed assets:					
Tangible assets	10	-	-	-	1,291
Current assets:					
Stock		-		0	
Debtors	11	35,214		41,231	
Cash at bank and in hand		999,947		1,059,733	
Total current assets		<u>1,035,161</u>		<u>1,100,964</u>	
Creditors: Amounts falling due within one year	12	(83,746)		(98,254)	
Net current assets			<u>951,415</u>		<u>1,002,710</u>
Net assets			<u>951,415</u>		<u>1,004,001</u>
The funds of the charity:	13,14				
Restricted funds			606,347		578,063
Unrestricted funds					
Unrestricted income funds			<u>345,068</u>		<u>425,939</u>
Total charity funds			<u>951,415</u>		<u>1,004,002</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on 29th January 2025 and are signed on their behalf by:



Susan Kuczynska
Chair of Trustees

The notes on pages 25 to 34 form part of these financial statements

Cash flow statement for the year ended 31 March 2024

Climate Outreach Information Network Co no: 06459313

		2024 £	2023 £
	Notes		
Cash used in operating activities	17	(71,027)	313,606
Cash flows from investing activities			
Interest income		11,241	792
Purchase of tangible fixed assets		-	(2)
Cash provided by (used in) investing activities		<u>11,241</u>	<u>790</u>
Increase (decrease) in cash and cash equivalents in the year		(59,786)	314,396
Cash and cash equivalents at the beginning of the year		1,059,733	745,337
Total cash and cash equivalents at the end of the year		<u>999,947</u>	<u>1,059,733</u>

Notes to the Financial Statements for the Year Ended 31 March 2024

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trust constitutes a public benefit entity as defined by FRS 102.

Going Concern

Increased competition for new sources of grant funding in the current economic climate, has meant that the charity is now facing material uncertainties that may cast doubt over our ability to continue to operate as a going concern. A range of cost reductions to mitigate this have been put in place and we are actively diversifying our sources of income to be less reliant on grant funding. We also have in place processes to regularly review and manage our cash flow so that we can respond and manage these financial risks in a timely manner. Based on the circumstances described above, the financial statements are prepared on the assumption that the entity is a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Income

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations and grants is deferred if the resources are conditional on a grant condition that has not yet been met, which can include a time-based condition (e.g. agreement specifies that delivery of the service will take place during a future financial year), or if there is material uncertainty over the charity's entitlement to the resources.

Income from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Pensions accounting policy

The charity operates a defined contribution pension scheme. The pension cost represents the amount of contributions payable to the scheme in one year.

Support costs

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

Fixed assets

Individual assets are capitalised if they can be used for more than one year and cost at least £400. Tangible fixed assets are stated at cost less depreciation.

The website is considered to be a tangible fixed asset, and expenditure is capitalised where changes to the structure or features of the website will benefit the charity for a period of more than one year. The costs of website content changes are not capitalised, and are instead treated as an expense in the year they are incurred.

Depreciation

Depreciation on tangible fixed assets is calculated to write down the cost in equal instalments over their expected useful lives. The cost of office and computer equipment is written off over 3 years.

Capitalised website expenditure is written off over 3 years.

Debtors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt of the amount it has paid in advance for good or service).

Cash and cash equivalents

Cash at bank and in hand is held to meet short-term cash commitments as they fall due rather than for investment purposes. Cash equivalents are short term highly liquid investments that have a maturity of three months or less.

Operating leases

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2. Income from donations

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-24	31-Mar-23
	£	£	£	£
Grants from foundations, trusts and other groups: Research and Engagement				
Ashden Climate Solutions		-	-	3,828
Cambridge Past Present & Future		4,615	4,615	
Cardiff University		-	-	9,734
Centre for Climate Change and Social Transformations - University of Bath		42,840	42,840	-
Centre for Climate Change and Social Transformations - University of East Anglia		19,247	19,247	-
Clean Air Fund		87,075	87,075	-
Climate Emergency Collaboration Group		-	-	141,700
Cumbria Action for Sustainability		7,000	7,000	2,000
Foundation Erol		-	-	122,907
European Climate Foundation		134,000	134,000	18,306
Foundation for International Law for the Environment		71,744	71,744	78,900
The Involve Foundation		5,070	5,070	4,916
JJ Charitable Trust		-	-	55,000
John Ellerman Foundation		-	-	125,000
Joseph Rowntree Charitable Trust	31,470		31,470	69,604
KR foundation		-	-	(6,716)
Marmot Charitable Trust		-	-	25,000
Ebor Charitable Trust DAF on behalf of Macdoch Foundation		644,568	644,568	932,710
Network of European Foundations		-	-	17,542
Oxfam Novib		119,956	119,956	94,072
Postcode Green Trust		-		
Stichting IKEA Foundation		105,000	105,000	300,000
Stiftung Mercator		-	-	69,895
Tabula Rasa Lab		-	-	541
The David and Lucile Packard Foundation		-	-	40,730
Unbound Philanthropy		150,000	150,000	20,000
	31,470	1,391,115	1,422,585	2,125,669

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Income from donations continued

Grants from foundations, trusts and other groups: Core

Calouste Gulbenkian Foundation	130,000	-	130,000	70,000
Doris Field Charitable Trust	500	-	500	500
Ht & LB Cadbury Charitable Trust	-	-	-	1,000
Jo Musker-Sherwood	-	-	-	1,000
Patsy Wood Trust	-	-	-	2,681
Polden Puckham Charitable Trust	-	-	-	5,000
Postcode Green Trust	62,500	-	62,500	
Samworth Foundation	-	-	-	190,000
The Sulney Field Charitable Trust	10,000	-	10,000	-
Vovos Better World	2,500	-	2,500	-
				-
	205,500	-	205,500	270,181

Donations from individuals:

Income Others	110,846	-	110,846	42,170
	110,846	-	110,846	42,170

Total income from donations

	347,816	1,391,115	1,738,931	2,438,020
--	----------------	------------------	------------------	------------------

3 Income from charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-24	31-Mar-23
	£	£	£	£
Consultancy fees	179,807	4,671	184,478	197,767
Sales	-	-	-	1,200
Miscellaneous other income	-	-	-	-
	179,807	4,671	184,478	198,967

4 Investment income

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-24	31-Mar-23
	£	£	£	£
Interest on cash deposits	11,240	-	11,240	792

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5 Cost of raising funds

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-24	31-Mar-23
	£	£	£	£
Staff costs	18,100	-	18,100	95,227
Direct fundraising costs	90,643	-	90,643	1,352
Other fundraising costs	-	-	-	-
	<u>108,743</u>	<u>-</u>	<u>108,743</u>	<u>96,579</u>

6 Cost of charitable activities including grants payable and activities undertaken directly by the charity

	Governance	Staff costs	Project activities	Office costs	Support costs	31-Mar-24	31-Mar-23
Research and Engagement	1,920	582,799	586,743	20,967	57,574	1,250,002	1,555,372
Core costs	<u>5,701</u>	<u>450,696</u>	<u>42,003</u>	<u>61,707</u>	<u>68,384</u>	<u>628,491</u>	<u>640,256</u>
	<u>7,621</u>	<u>1,033,495</u>	<u>628,746</u>	<u>82,674</u>	<u>125,958</u>	<u>1,878,493</u>	<u>2,195,628</u>

6b Core costs allocation

Core costs have been allocated to activities based on staffing costs

	Direct costs	Core Costs	Total cost
Research and Engagement	<u>1,250,002</u>	<u>628,491</u>	<u>1,878,493</u>
	<u>1,250,002</u>	<u>628,491</u>	<u>1,878,493</u>

7 Governance costs

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-24	31-Mar-23
	£	£	£	£
Audit Fee	4,000	-	4,000	4,000
Other governance costs	<u>3,621</u>	<u>-</u>	<u>3,621</u>	<u>1,671</u>
	<u>7,621</u>	<u>-</u>	<u>7,621</u>	<u>5,671</u>

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Employees' remuneration

	Total 31-Mar-24 £	Total 31-Mar-23 £
Wages and salaries	909,188	987,738
Pensions costs	43,250	42,829
Social security	98,575	104,897
	<u>1,051,013</u>	<u>1,135,464</u>

The average number of staff employed during the year was 22 (2023: 27)

9 Taxation

The company is a registered charity and is, therefore, exempt from Corporation Tax. Climate Outreach is however VAT registered.

10 Tangible fixed assets

	Office furniture 31-Mar-24 £	Computer equipment 31-Mar-24 £	Website 31-Mar-24 £	Total 31-Mar-24 £	Total 31-Mar-23 £
Cost					
As at 1 April 2023	2,861	14,677	19,297	36,835	36,835
Additions					0
Disposals					-
As at 31 March 2024	<u>2,861</u>	<u>14,677</u>	<u>19,297</u>	<u>36,835</u>	<u>36,835</u>
Depreciation					
As at 1 April 2023	2,861	13,387	19,296	35,544	26,629
Disposals	-	-	-	-	-
Charge for the year		1,290	1	1,291	8,915
As at 31 March 2024	<u>2,861</u>	<u>14,677</u>	<u>19,297</u>	<u>36,835</u>	<u>35,544</u>
Net book value					
As at 31 March 2023	-	1,290	1	1,291	10,206
As at 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,291</u>

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

11 Debtors

	Total 31-Mar-24 £	Total 31-Mar-23 £
Project debtors	26,961	29,803
Cycle Loan scheme	-	215
Other debtors	22	3,555
Prepayments	8,231	7,658
	<u>35,214</u>	<u>41,231</u>

12 Creditors

	Total 31-Mar-24 £	Total 31-Mar-23 £
Accounts payable	39,689	58,582
Accruals	16,365	5,000
Payroll liabilities	20,204	26,502
Pensions liability	6,202	8,170
VAT liability	1,286	-
	<u>83,746</u>	<u>98,254</u>

12b Receipts in advance

	31-Mar-24	31-Mar-23
Brought forward 1 Apr	0	40,000
Released during the period	-	(40,000)
Added during the period	-	-
Carried forward 31 Mar	<u>-</u>	<u>-</u>

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

13 Analysis of funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Designated funds					
Research and Engagement	-	-	-	-	-
Training and Consultancy	-	-	-	-	-
General funds	425,939	538,863	(600,424)	(19,310)	345,068
Total unrestricted funds	425,939	538,863	(600,424)	(19,310)	345,068
Restricted funds					
Research and Engagement	578,052	1,395,786	(1,386,812)	19,310	606,336
Training and Consultancy	-	-	-	-	-
Incubation	11	-	-	-	11
Total restricted funds	578,063	1,395,786	(1,386,812)	19,310	606,347

The purposes of these funds are as follows:

Research and engagement produces a range of evidence-based briefings, guides, resources and toolkits for various audiences that include campaigners, policymakers and communications professionals, under the themes of our current 6 programmes; communities, lifestyle changes, policy & just transition, impacts & adaptation, visuals & media and science communications.

Training and consultancy services range from strategic guidance for governments running major campaigns to interactive workshops for charities. We aim to support the best possible strategic decision-making around target audiences, narratives and messaging.

13b Prior year movement of funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Designated funds					
Research and Engagement	148,862	-	-	(148,862)	-
Training and Consultancy	67,530	-	(10,657)	(56,873)	-
General funds	(30,319)	745,010	(514,667)	225,915	425,939
Total unrestricted funds	186,073	745,010	(525,324)	20,180	425,939
Restricted funds					
Research and Engagement	472,346	1,892,769	(1,766,882)	(20,180)	578,052
Training and Consultancy	-	-	-	-	-
Incubation	11	-	-	-	11
Total restricted funds	472,357	1,892,769	(1,766,882)	(20,180)	578,063

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

14 Analysis of net assets by funds

	Unrestricted	Restricted	Total
	£	£	31 March 2024
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	345,068	606,347	951,415
Net assets	<u>345,068</u>	<u>606,347</u>	<u>951,415</u>

15 Financial commitments

As at 31st March, the charity had the following commitments from operating lease agreements on an office building

	31-Mar 24	31-Mar 23
	£	£
<1 year	14,908	13,336
1 to 5 years	29,816	13,336
>5 years	-	-
Total	<u>44,724</u>	<u>26,672</u>

16 Trustee remuneration, key management personnel and related party transactions

No member of the board of trustees received any remuneration during the year.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: nil).

Two Trustees were reimbursed a total of £421 for travel and subsistence costs (2023: £1,534).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £80,971 (2022: £80,130).

Two employees had total employee benefits in the range £60,000 to £70,000.

There were no related party transactions during the year. (2023; nil).

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(52,587)	345,572
Add back depreciation charge	1,291	8,915
Deduct interest income shown in investing activities	(11,241)	(792)
Decrease (increase) in debtors	6,017	63,021
Increase (decrease) in creditors	(14,507)	(103,110)
Net cash used in operating activities	<u>(71,027)</u>	<u>313,606</u>

Climate Outreach

England & Wales - Charity number 1123315

Accounts



Climate Outreach Information Network

Company Limited by Guarantee, number 06459313 (England and Wales)
Charity Number 1123315 (England and Wales)

Annual Report and Statement of Financial Activities

For the year ended 31 March 2023



Surfers paddle out in peaceful protest of an international oil company's plans to drill off the coast of mainland Australia - actions like these were instrumental in the plans being abandoned.

[Lachlan Gardiner / Climate Visuals](#)

Contents

Reference and administrative details	3
Trustees' Report	6
1. Climate Outreach objectives and activities	6
2. Our activities and impacts in 2022/2023	7
3. Our Plans for next year 2023/24	12
4. Financial review	13
5. Structure, Governance and Management	16
6. Statement of Trustees' responsibilities	17
Independent Auditors' report to the Members of Climate Outreach	18
Statement of financial activities for the year ended 31 March 2023	22
Balance sheet as at 31 March 2023	23
Cash flow statement for the year ended 31 March 2023	24
Notes to the Financial Statements for the Year Ended 31 March 2023	25

Reference and administrative details

Charity Number:	1123315 (England and Wales)
Company Number:	06459313 (England and Wales)
Trustees:	Camilla Born (Chair) Faiza Farooq (Treasurer) Becky Buell Thomas Peutz (Resigned 27th February 2023) Phil Bloomer Citika Bhardwaj (Resigned 13th June 2022) Ludovic Phalippou
Management:	Rachael Orr, Chief Executive Officer Noora Firaq, Deputy Chief Executive Officer Amiera Sawas, Chief Research and Engagement Officer
Company Secretary:	Noora Firaq
Registered Office:	The Old Music Hall 106-108 Cowley Road Oxford OX4 1JE
Statutory Auditor:	UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Abingdon Oxfordshire OX14 1SY
Banker:	The Cooperative Bank Business Banking M60 4EP

Climate Outreach Information Network (trading as Climate Outreach) is a registered charity (no. 1123315), incorporated as a company limited by guarantee (no. 06459313) under the Companies Act 2006. It is governed by its Memorandum and Articles of Association. The liability of members in the event of the charity being wound up is limited £1 each.

The Charity Trustees, who are also Directors of the Company, present their annual report and the charity's financial statements for the year.

Letter from the Chief Executive Officer

I was delighted to join the hugely talented team at Climate Outreach in January 2023.

The need for our work has never been greater. According to the Climate Change Committee's latest Progress Report, the UK government has made no meaningful progress on implementing the net zero goal and targets are being missed on nearly every element.¹

In other nations - Switzerland, Germany - we see protests about ambitious climate policies and countries rolling back on their commitments - the very commitments scientists tell us are still not going far or fast enough to keep global heating to safe levels. Cross-societal action on net zero has never been more urgent.

In response, Climate Outreach has been looking at the role we play to inspire climate action and connect people with climate. We have also been looking at how we work - which I would summarise as 'changing ourselves to change the world.'

We are deeply committed to working in partnership, to catalysing change. We believe we have some insight, knowledge and resources that can help other people, institutions and organisations to better communicate and engage with people on climate change. We want to be as generous with these as we can. Wherever we have funding, or wherever we can work on a consultancy basis, we seek to be open, collaborative and movement generous. Internationally we have delivered work this year in [Germany](#), [Australia](#) and [Egypt](#) and we have been really careful to try and work with existing partners in these countries and support their work, rather than taking space. We know we won't always get this right, but aspire to deliver the best, most generous partnerships we can wherever we work in the world.

Secondly, we have been doing a lot of work on our internal culture. Our commitment to being a feminist, anti-racist, anti-colonial organisation is shared across our team and our Board. Our challenge this year (and in future years) is building a shared vision of how we get there.

The way we work matters hugely. It allows us to deliver the most impactful public facing work we possibly can. And that is our mission: to build a strong social mandate for climate action, so all those with power to tackle the climate emergency do.

This year, we have successfully influenced international negotiations on public engagement on climate change at the COP27 conference. We have exhibited photos from our Climate Visuals Library at [COP27](#) and the [Sydney Opera House](#).

¹ Climate Change Committee (2023) [Progress in Reducing Emissions: 2023 report to parliament](#).

Our exhibition in Sydney was the culmination of the first year of a three year programme of work in Australia, our first multi-year programme outside of the UK. We are really excited to see it develop, and to bring lessons from this work to our wider body of learning and evidence.

We have continued our work to train climate experts as [Climate Ambassadors](#) and via our [Climate Engagement Lab](#) we have worked with numerous community organisations to help them communicate on climate.

We couldn't do any of this work without a huge network of partners, funders and supporters who work with us. We know that we don't have a moment to lose in [bringing even more people with us](#) to create a pathway to a more livable planet. We are determined to do all we can to make that happen.



Rachael Orr
Chief Executive Officer

Trustees' Report

1. Climate Outreach objectives and activities

1.1 Charitable objectives

The objectives of Climate Outreach as set out in its governing document are “to promote any charitable purposes at the discretion of the trustees concerning climate change and its impact”.



Credit: Climate Outreach

1.2 Our values



- We are evidence-based and research-led. Evidence is our starting point, not an add on.
- We seek to live by our values, including by reducing our carbon footprint. We know this isn't easy but we do our best. Where we struggle, we are open and honest about that.
- We put people at the centre of the climate story, rather than science, technology, finance or policies.
- We treat each other with respect - as equals with concerns, hopes and aspirations.
- We co-design work with partners and seek to equip others with expertise and knowledge. We act in service to others and the wider movement.
- We empower each other by working closely together in a supportive manner, sharing ideas and knowledge. We actively seek to work without silos and with flexibility.

Integrated

- We act as a bridge between different sectors, disciplines and communities.
- We recognise that public engagement and the work we do is a part of the puzzle, along with the work by other actors in the climate sector.

Focused

- We focus on doing meaningful work that makes a difference to our mission. We seek leverage points in order to create systemic change.
- We recognise the tension between committing to our work and maintaining our wellbeing. We do not sacrifice the wellbeing of staff to this value, because we recognise that happy staff allow an organisation to be dynamic and creative.

As part of looking at 'changing ourselves to change the world', this year we have prioritised embarking on a collective journey of increasing our knowledge and understanding of diversity, equity and inclusion through a series of courses and workshops. We are introspectively challenging our own biases and assumptions to build a shared vision of how we become a feminist, anti-racist, anti-colonial organisation.

1.3 Public benefit

The Board of Trustees is satisfied that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of Climate Outreach meet with these criteria.

2. Our activities and impacts in 2022/2023

2.1 What we do

We commission innovative **research** to build a clear evidence base on what works to really involve and engage people from all walks of life to take action on climate change. We **advise** international bodies and governments, and hold them to account on their commitments on public engagement.

We work with community based organisations - from charities to housing associations to local grassroots groups - to **share our expertise** and research. We **upskill** them so

they can engage and support people from diverse geographies and communities to turn their concern for climate change into action.

Climate Outreach currently works across **five core projects**:

- **Climate Visuals**; curating photos to tell new stories on climate through our climate visuals library. Our visuals are used by media outlets across the world, as well as climate campaigners.
- **Climate Science Ambassadors**; training scientists and other climate experts in communications and public engagement
- **Climate Lab**; turning our decades of research and expertise into action by working with charities, networks and community groups
- **Global Climate Negotiations**. Using influence and expertise to ensure governments around the world meet their commitments to educate and inform citizens about climate change
- **Climate and Migration**: working with the refugee and migration sector to tell different stories about climate linked migration to change the narrative from scaremongering to solidarity

We currently work in the **UK and Australia**; both high emitting countries with the potential for real global leadership on climate change. We use all of our work and learnings to help shape our advocacy and influencing work, at both country and international levels.

2.2 Our impact

Last year alone, our talented team and many inspiring partners delivered the following impacts:

Our [Climate Visuals](#) image library - which hosts 3,500 evidence-based photos from around the world - is a trusted resource for over 350 climate change and environmental groups, journalists, educators and businesses. Our images were featured across the media from the [Guardian](#) to [Google](#) and exhibited at [COP27](#) and at the [Sydney Opera House](#).

*"The research that Climate Visuals has undertaken really helped to inform us on reader engagement and impact and has provoked a conversation on the topic that has reached far beyond the editorial considerations of our organisation."
- Fiona Shields - Head of Photography, The Guardian*

Our [Climate Lab](#) and flagship [Britain Talks Climate](#) research insights were regularly used by our UK and European partners. We developed [Übers Klima Reden](#) (Germany Talks Climate) and a number of bespoke programmes with local authorities and community groups who now use our insights on a daily basis. The Britain Talks Climate online toolkit has received over 80,000 webviews.

Our [Climate Engagement Lab](#) works with a network of over 100 UK climate campaigning organisations. This year, among others, we have worked in partnership with [Hope for the Future](#) (HFTF), [Pledgeball](#) and the [Campaign for National Parks](#), all of which have generated new insights and best practice.

“The Campaign for National Parks overhauled its use of visual images and is now more consistent in what it seeks from images, with more thought given to who is behind the camera as well as what is in front of it. It is also being more nuanced in its communication through social media channels.”

- Leader, Campaign for National Parks

Both our Climate Visuals work and our Climate Lab underpinned the first year of an ambitious new programme of work in Australia. In the last year, we have built a Climate Outreach presence in key stakeholder forums in Australia, interviewing more than 50 climate and community organisations about how we could work together. We created two strategic partnerships with groups we identified as being able to reach a wider range of under-served and disengaged audiences in Australia – The Multicultural Leadership Initiative and Cricket for Climate. Our open call for photos for our Climate Visuals Australia exhibition was entered by 126 photographers submitting a total of 1892 images. The reach of the call is estimated to have exceeded 10 million individuals globally. The winning images were displayed for a week on the boardwalk outside the [Sydney Opera House](#).

We influenced the outcomes related to public engagement at COP27, by supporting negotiators to strengthen the decision text under Article 12 of the Paris Agreement – [‘Action for Climate Empowerment’ \(ACE\)](#). We worked to strengthen awareness and embeddedness of governments’ legal and intergovernmental obligations on ACE, which now includes creating strategies to educate and engage their citizens on climate change and the net zero transition.

We trained 60 climate experts as [Climate Ambassadors](#) to help them learn how to talk about their work in ways that non academic audiences can understand. Our Ambassadors have delivered almost 70 engagement activities – from talks to local councils to national media interviews and even stand up science comedy shows.

Our Deputy CEO presented at the All Party Parliamentary Group on Migration in Westminster and we have provided advice to international agencies such as the International Organisation for Migration and UNICEF through our climate and migration programme. We have also focused on addressing the lack of representation of migration and refugee-rights organisations in the climate-driven migration debate. We provided tailored support to three partner organisations – City of Sanctuary, Migrants Organise and the Joint Council for the Welfare of Immigrants- who collectively created a statement about the rights of people forced to move due to climate around the closing session of the 2022 COP 27 climate negotiations.

We worked with 20 grassroots groups funded through the National Lottery's Climate Action Fund and trained them on the basics of climate communications.

"Climate Outreach's vision and approach bring about change that most people would have considered impossible. Their research leads the way in engaging people from across society on climate change, with impressive success. Their impact is wide reaching, working alongside key stakeholders and championing voices across the world."

- Alex Wilson – Grants, Research and Policy Manager, Samworth Foundation

At a glance



49 public-facing events engaging
15,000 people from around the world

46,000 report downloads



7 new reports



47 organisations received bespoke
strategic consultancy & workshops



18,700
Twitter followers



9,800
LinkedIn followers



16,600 newsletter subscribers

95,000 users visiting **227,000**
webpages on climateoutreach.org



3. Our Plans for next year 2023/24

The climate communications challenge is changing; and we have to change with it.

We know that **82%** of the British public are worried about climate change. Our research has consistently found that most people really care about climate and want to take action, but they don't feel seen or heard on the issue, and they don't know what action to take.

We also know that we cannot deliver a fair net-zero economic transformation at scale or speed unless we involve everyone. This is especially true for the people and communities who feel like they are being 'left behind' or not being heard.

In 2023/24 we are reviewing our strategy so that we can focus more deliberately on two core areas: motivating a more diverse range of communities and exploring how we can turn concern into action. The central communications challenge for climate is no longer to build concern – it is to ensure everyone can be involved in the changes we need to make in our lives and communities to tackle the climate crisis.

2023/24 will be a transition year, where we strengthen our organisational foundations, develop a new strategy and a sustainable business model. We are also continuing with our learning journey in diversity, equity and inclusion from last year which we see as central to achieving our vision and mission.

We have two key areas of work this year:

1. Build a solid foundation for Climate Outreach's future work

- Strategy review to sharpen our focus and our clear impacts and outcomes
- Develop our first People and Culture strategy
- Develop a clear case for support for our work, including our key service offer.
- Target growth in restricted and unrestricted income to increase our impact and ensure long term sustainability.
- Build the case for investment in and evaluation of public engagement in climate change with funders

2. Work to become an internationally trusted leading brand in Climate Change public engagement

- Influence global negotiations to ensure governments' meet their commitments to educate and inform citizens about climate change
- Build the case for public engagement with UK government through advisory roles with the Department for Energy Security and Net Zero (DESNZ), the Welsh and Scottish governments,

- Use our Britain Talks Climate research to build the case to UK political parties about how to tell a positive climate story in the run up to the UK general election
- Build new partnerships with employers through our training offer to help shape how they engage their staff and customers on climate
- Grow the reach and impact of our Climate Visuals library
- Train 100 climate scientists to be more confident talking in the media and to the public about climate change

4. Financial review

4.1 Overview

Climate Outreach has grown considerably in recent years. Three years ago (2020) our income was £0.8m and we employed 16 members of staff. By the year ending March 2022 our income had grown to £1.8m. This pace of growth has continued and for the year ending March 2023 income grew to £2.6m and a team of 27 members of staff. This year's growth was predominantly driven by support from the Macdoch Foundation in delivering a new ambitious multi year project in Australia.

Expenditure for the year was £2.3m (2022: £1.5m), which meant we generated a surplus for the year of £346k (2022: £312k). This surplus represents funds received in advance of project spend (restricted funds) of £126k and an increase in our unrestricted funds of £220k.

4.2 Income

Income Type	Year ending 31 March 2023	Year ending 31 March 2022
	£	£
Grants – Trusts and Foundations	2,395,850	1,477,960
Earned income from charitable activities	198,967	235,462
Donations – Individual giving	42,170	107,165
Investment income	792	146
Total	2,637,779	1,820,733

Our principal sources of income are amounts received as grants from trusts and foundations, representing 90% of total income (2022: 81%). These increased by £918k (62%) from last year. This included £270k (2022: £119k) of unrestricted income that will help fund our core activities and augment our Reserves position. Earned income fell by £36K (15%) as more of our staff capacity was spent on delivering grant funded projects. Donations kindly received from individuals fell by £65k (61%), this was due to some large one off donations received in 2022 but not repeated in 2023 and therefore reflects our usual level of individual giving.

4.3 Expenditure

Expenditure by programme	Total year ended 31 March 2023	
	£	£
Research & Engagement:		
Staff	675,723	
Direct Project	848,532	
Office/Support	31,117	1,555,372
Core:		
Staff	420,228	
Project	66,108	
Office/Support	148,249	634,585
Governance		5,671
Costs of raising funds		96,579
Total		2,292,207

Total expenditure increased by £784k (52%) from last year, this was all related to charitable activities and reflects our continued growth.

4.4 Reserves Amount

The Board of Trustees reviews the Reserves level and the amount of reserves required annually as part of the budget setting process to reflect organisational growth. The Trustees seek to hold a level of unrestricted funds to meet the requirements of three months' salary costs and other core funded commitments. This is set at £420k for the

year ended March 2023. At this level the Trustees feel that Climate Outreach would be able to fulfil its charitable activities in the event of any temporary drop in funding and take steps to address the situation.

At the balance sheet date Climate Outreach had total funds of £1.0m, of which £578k were held as restricted. These funds represent unspent monies received from donors who have specified conditions as to their use on agreed projects. These funds are fully covered by matched assets. The remaining balance of £425k are our unrestricted reserves. This is an increase of £240k from last year and brings us in line with the target reserves amount. We have achieved this through securing generous core funding and wherever possible the consistent application of a full cost recovery approach in our grant fundraising proposals.

4.5 Risk Management

The Board of Trustees has assessed the major risks to which the charity is exposed, in particular those relating to the operations, finances, reputation and business of Climate Outreach. The likelihood and impact of material risks are reviewed as part of a risk management matrix by the Board on a quarterly basis at Trustee meetings. The Leadership Team updates and assesses the risk management matrix on a regular basis, and reports on any significant changes to Trustees as they arise.

5. Structure, Governance and Management

Climate Outreach is governed by its Memorandum and Articles of Association. All members of the organisation and Trustees are appointed in accordance with the Articles of Association. Trustees must be members of the Association. Trustees meet a minimum four times a year, or more often if they so decide. These board meetings require a quorum of at least four trustees present.

An Annual General Meeting (AGM) is held within 15 months of the last one. AGM requires a quorum of a tenth of the membership, or five members, whichever shall be greater. The Trustees are listed on page 3.

Board appointments are based on the need of the Board of Trustees as a whole to have the skills and experience to agree Climate Outreach's strategy and policies and monitor their implementation. Trustees are recruited from a wide range of backgrounds.

The Honorary Officer of the Association is the Chairperson. The officers are appointed for one year at the AGM and may stand for re-election for up to five years, after which they must stand down for at least 12 months before being eligible to stand again.

The Board of Trustees (who are also Directors of the Company) must be at least three in number. There is no upper limit to the number of Trustees. All Trustees are subject to re-election at the first AGM of the organisation, and then subject to retirement by rotation. They may be re-appointed if re-elected. They may exercise all the powers of the Association subject to the Charities Act 2011 and the Memorandum and Articles of Association.

The Board appoints the Company Secretary at the AGM, to ensure statutory reporting requirements are fulfilled.

The Board of Trustees appoint the Chief Executive Officer to lead and manage the organisation to deliver the strategy. The Chief Executive Officer is supported by a leadership team, staff and associates.

Our non-profit foundation (Dutch equivalent of charity) Climate Outreach Europe (RSIN 861983440) in the Netherlands is not yet operational as we are seeking funding for work in the Netherlands.

6. Statement of Trustees' responsibilities

Law applicable to charities in England and Wales requires the Board of Trustees to prepare accounts for the financial year in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of Climate Outreach's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the Board of Directors should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that Climate Outreach will continue in operation.

The Trustees are responsible for the keeping of accounting records which disclose with reasonable accuracy the financial position of Climate Outreach and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of Climate Outreach and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Board of Trustees on 25th September 2023 and signed on its behalf by:



Camilla Born
Chair of Trustees

Independent Auditors' report to the Members of Climate Outreach

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CLIMATE OUTREACH INFORMATION NETWORK

Opinion

We have audited the financial statements of Climate Outreach Information Network (the 'charitable company') for the year ended 31 March 2023 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, 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 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, 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 charitable company'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 trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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.

We have nothing to report in respect of the following matters in relation to which 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 17, 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 charitable 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- o the nature of the charity and sector, control environment and operating performance;
- o the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- o any matters we identified having reviewed the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- o the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as recognition of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)

For and on behalf of UHY Ross Brooke

Statutory Auditor

Suite 1

Windrush Court

Abingdon Business Park

Oxfordshire

OX14 1SY

Date: 30/9/23

Statement of financial activities for the year ended 31 March 2023

Climate Outreach Information Network Co no: 06459313

	Note	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-23	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-22
		£	£	£	£	£	£
Income from:							
Donations	2	549,824	1,888,196	2,438,020	286,095	1,299,030	1,585,125
Charitable activities:	3	194,394	4,573	198,967	235,462	-	235,462
Investment income	4	792	-	792	146	-	146
Total income		745,010	1,892,769	2,637,779	521,703	1,299,030	1,820,733
Expenditure on:							
Raising funds	5	96,579	-	96,579	96,882	-	96,882
Charitable activities	6	428,746	1,766,882	2,195,628	394,193	1,017,012	1,411,205
Total expenditure		525,325	1,766,882	2,292,207	491,075	1,017,012	1,508,087
Net income / - expenditure		219,686	125,886	345,572	30,628	282,018	312,646
Transfers between funds		20,180	(20,180)	-	12,818	(12,818)	-
Net movement in funds		239,866	105,706	345,572	43,446	269,200	312,646
Reconciliation of funds:							
Funds brought forward:		186,073	472,357	658,430	142,627	203,157	345,784
Total funds carried forward		425,939	578,063	1,004,002	186,073	472,357	658,430

Balance sheet as at 31 March 2023

Climate Outreach Information Network Co no: 06459313

	Note	31-Mar-23	31-Mar-23	31-Mar-22	31-Mar-22
		£	£	£	£
Fixed assets:					
Tangible assets	10		1,291		10,206
Current assets:					
Debtors	11	41,231		104,251	
Cash at bank and in hand		1,059,733		745,337	
Total current assets		<u>1,100,964</u>		<u>849,588</u>	
Creditors: Amounts falling due within one year	12	(98,254)		(201,364)	
Net current assets			<u>1,002,710</u>		<u>648,224</u>
Net assets			<u>1,004,002</u>		<u>658,430</u>
The funds of the charity:	13,14				
Restricted funds			578,063		472,357
Unrestricted funds					
Unrestricted income funds			425,939		186,073
Total charity funds			<u>1,004,002</u>		<u>658,430</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on 20th September 2023 and are signed on their behalf by:



Camilla Born
Chair of Trustees

The notes on pages 24 to 34 form part of these financial statements

Cash flow statement for the year ended 31 March 2023

Climate Outreach Information Network Co no: 06459313

	Notes	2023 £	2022 £
Cash used in operating activities	17	313,606	79,403
Cash flows from investing activities			
Interest income		792	146
Purchase of tangible fixed assets		(2)	(3,871)
Cash provided by (used in) investing activities		<u>790</u>	<u>(3,725)</u>
Increase (decrease) in cash and cash equivalents in the year		314,396	75,678
Cash and cash equivalents at the beginning of the year		745,337	669,659
Total cash and cash equivalents at the end of the year		<u>1,059,733</u>	<u>745,337</u>

Notes to the Financial Statements for the Year Ended 31 March 2023

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Income

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations and grants is deferred if the resources are conditional on a grant condition that has not yet been met, which can include a time-based condition (e.g. agreement specifies that delivery of the service will take place during a future financial year), or if there is material uncertainty over the charity's entitlement to the resources.

Income from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Pensions accounting policy

The charity operates a defined contribution pension scheme. The pension cost represents the amount of contributions payable to the scheme in one year.

Support costs

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

Fixed assets

Individual assets are capitalised if they can be used for more than one year and cost at least £400. Tangible fixed assets are stated at cost less depreciation.

The website is considered to be a tangible fixed asset, and expenditure is capitalised where changes to the structure or features of the website will benefit the charity for a period of more than one year. The costs of website content changes are not capitalised, and are instead treated as an expense in the year they are incurred.

Depreciation

Depreciation on tangible fixed assets is calculated to write down the cost in equal instalments over their expected useful lives. The cost of office and computer equipment is written off over 3 years.

Capitalised website expenditure is written off over 3 years.

Debtors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt of the amount it has paid in advance for good or service).

Cash and cash equivalents

Cash at bank and in hand is held to meet short-term cash commitments as they fall due rather than for investment purposes. Cash equivalents are short term highly liquid investments that have a maturity of three months or less.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2. Income from donations

	Unrestricted	Restricted	Total 31-Mar-23	Total 31-Mar-22
	£	£	£	£
Grants from foundations, trusts and other groups: Research and Engagement				
Ashden Climate Solutions	3,828	-	3,828	-
Calouste Gulbenkian Foundation	-	-	-	80,000
Cardiff University	-	9,734	9,734	14,600
Climate Emergency Collaboration Group	-	141,700	141,700	10,338
Climate and Land Use Alliance	-	-	-	3,599
ClimateWorks Foundation	-	-	-	76,907
Cumbria Action for Sustainability	-	2,000	2,000	8,000
Foundation Erol	-	122,907	122,907	-
European Climate Foundation	-	18,306	18,306	183,224
Foundation for International Law for the Environment	-	78,900	78,900	-
The Involve Foundation	-	4,916	4,916	11,264
JAC Trust	-	-	-	29,994
JJ Charitable Trust	-	55,000	55,000	-
Joseph Rowntree Charitable Trust	69,604	-	69,604	31,420
KR foundation	-	(6,716)	(6,716)	35,124
Marmot Charitable Trust	18,500	6,500	25,000	25,000
Ebor Charitable Trust DAF on behalf of Macdoch Foundation	-	932,710	932,710	-
Network of European Foundations	-	17,542	17,542	11,331
Oxfam Novib	-	94,072	94,072	100,249
Samworth Foundation	-	-	-	244,445
Stichting IKEA Foundation	-	300,000	300,000	288,000
Stiftung Mercator	-	69,895	69,895	133,436
Tabula Rasa Lab	541	-	541	-
TED Foundation	-	-	-	72,118
The David and Lucile Packard Foundation	-	40,730	40,730	-
John Ellerman Foundation	125,000	-	125,000	-
Unbound Philanthropy	20,000	-	20,000	-
	237,473	1,888,196	2,125,669	1,359,049

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Income from donations continued

Grants from foundations, trusts and other groups: Core

Asthall Manor	-	-	-	1,911
Calouste Gulbenkian Foundation	70,000	-	70,000	-
Doris Field Charitable Trust	500	-	500	-
Ht & LB Cadbury Charitable Trust	1,000	-	1,000	2,000
Jo Musker-Sherwood	1,000	-	1,000	-
John Ellerman Foundation	-	-	-	5,000
Patsy Wood Trust	2,681	-	2,681	-
Polden Puckham Charitable Trust	5,000	-	5,000	-
Samworth Foundation	190,000	-	190,000	100,000
The Sulney Field Charitable Trust	-	-	-	10,000
				-
	<u>270,181</u>	<u>-</u>	<u>270,181</u>	<u>118,911</u>

Donations from individuals:

Income Others	42,170	-	42,170	107,165
	<u>42,170</u>	<u>-</u>	<u>42,170</u>	<u>107,165</u>

Total income from donations

<u>549,824</u>	<u>1,888,196</u>	<u>2,438,020</u>	<u>1,585,125</u>
----------------	------------------	------------------	------------------

3 Income from charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-23	31-Mar-22
	£	£	£	£
Consultancy fees	193,194	4,573	197,767	235,680
Sales	1,200	-	1,200	-
Miscellaneous other income	-	-	-	(218)
	<u>194,394</u>	<u>4,573</u>	<u>198,967</u>	<u>235,462</u>

4 Investment income

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-23	31-Mar-22
	£	£	£	£
Interest on cash deposits	<u>792</u>	<u>-</u>	<u>792</u>	<u>146</u>

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Cost of raising funds

	Unrestricted	Restricted	Total 31-Mar-23	Total 31-Mar-22
	£	£	£	£
Staff costs	95,227	-	95,227	95,862
Direct fundraising costs	1,352	-	1,352	250
Other fundraising costs	-	-	-	770
	<u>96,579</u>	<u>-</u>	<u>96,579</u>	<u>96,882</u>

6 Cost of charitable activities including grants payable and activities undertaken directly by the charity

	Governance	Staff costs	Project activities	Office costs	Support costs	31-Mar-23	31-Mar-22
Research and Engagement		675,724	848,532	24,343	6,773	1,555,372	1,027,242
Core costs	5,671	420,228	66,108	64,455	83,794	640,256	383,962
	<u>5,671</u>	<u>1,095,952</u>	<u>914,640</u>	<u>88,798</u>	<u>90,567</u>	<u>2,195,628</u>	<u>1,411,204</u>

6b Core costs allocation

Core costs have been allocated to activities based on staffing costs

	Direct costs	Core Costs	Total cost
Research and Engagement	1,555,372	640,256	2,195,628
	<u>1,555,372</u>	<u>640,256</u>	<u>2,195,628</u>

7 Governance costs

	Unrestricted	Restricted	Total 31-Mar-23	Total 31-Mar-22
	£	£	£	£
Audit Fee	4,000	-	4,000	4,500
Other governance costs	1,671	-	1,671	1,294
	<u>5,671</u>	<u>-</u>	<u>5,671</u>	<u>5,794</u>

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

8 Employees' remuneration

	Total 31-Mar-23 £	Total 31-Mar-22 £
Wages and salaries	987,738	707,194
Pensions costs	42,829	31,719
Social security	104,897	66,732
	<u>1,135,464</u>	<u>805,645</u>

The average number of staff employed during the year was 27 (2022: 22)

9 Taxation

The company is a registered charity and is, therefore, exempt from Corporation Tax. Climate Outreach is however VAT registered.

10 Tangible fixed assets

	Office furniture 31-Mar-23 £	Computer equipment 31-Mar-23 £	Website 31-Mar-23	Total 31-Mar-23 £	Total 31-Mar-22 £
Cost					
As at 1 April 2022	2,861	14,677	19,297	36,835	32,964
Additions	-	-	-	-	3,871
Disposals	-	-	-	-	-
As at 31 March 2023	<u>2,861</u>	<u>14,677</u>	<u>19,297</u>	<u>36,835</u>	<u>36,835</u>
Depreciation					
As at 1 April 2022	2,861	10,904	12,864	26,629	16,922
Disposals	-	-	-	-	-
Charge for the year	-	2,483	6,432	8,915	9,707
As at 31 March 2023	<u>2,861</u>	<u>13,387</u>	<u>19,296</u>	<u>35,544</u>	<u>26,629</u>
Net book value					
As at 31 March 2022	-	3,773	6,433	10,206	16,042
As at 31 March 2023	<u>-</u>	<u>1,290</u>	<u>1</u>	<u>1,291</u>	<u>10,206</u>

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

11 Debtors

	Total 31-Mar-23 £	Total 31-Mar-22 £
Project debtors	29,803	82,904
Cycle Loan scheme	215	341
Other debtors	3,555	13,386
Prepayments	7,658	7,620
	<u>41,231</u>	<u>104,251</u>

12 Creditors

	Total 31-Mar-23 £	Total 31-Mar-22 £
Accounts payable	58,582	66,616
Accruals	5,000	53,846
Receipts in advance	-	40,000
Payroll liabilities	26,502	20,823
Pensions liability	8,170	5,603
VAT liability	-	14,476
	<u>98,254</u>	<u>201,364</u>

12b Receipts in advance

	31-Mar-23	31-Mar-22
Brought forward 1 Apr	40,000	348,507
Released during the period	(40,000)	(348,507)
Added during the period	-	40,000
Carried forward 31 Mar	<u>-</u>	<u>40,000</u>

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

13 Analysis of funds

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Designated funds					
Research and Engagement	148,862	-	-	(148,862)	-
Training and Consultancy	67,530	-	(10,657)	(56,873)	-
General funds	(30,319)	745,010	(514,667)	225,915	425,939
Total unrestricted funds	186,073	745,010	(525,325)	20,180	425,939
Restricted funds					
Research and Engagement	472,346	1,892,769	(1,766,882)	(20,180)	578,052
Training and Consultancy					-
Incubation	11	-	-	-	11
Total restricted funds	472,357	1,892,769	(1,766,882)	(20,180)	578,063

The purposes of these funds are as follows:

Research and engagement produces a range of evidence-based briefings, guides, resources and toolkits for various audiences that include campaigners, policymakers and communications professionals, under the themes of our current 6 programmes; communities, lifestyle changes, policy & just transition, impacts & adaptation, visuals & media and science communications.

Training and consultancy services range from strategic guidance for governments running major campaigns to interactive workshops for charities. We aim to support the best possible strategic decision-making around target audiences, narratives and messaging.

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

13b Prior year movement of funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Designated funds					
Research and Engagement	41,048	216,446	(108,632)	-	148,862
Training and Consultancy	67,530	-	-	-	67,530
General funds	34,049	305,257	(382,443)	12,818	(30,319)
Total unrestricted funds	142,627	521,703	(491,075)	12,818	186,073
Restricted funds					
Research and Engagement	203,146	1,299,030	(1,017,012)	(12,818)	472,346
Training and Consultancy	-	-	-	-	-
Incubation	11	-	-	-	11
Total restricted funds	203,157	1,299,030	(1,017,012)	(12,818)	472,357

14 Analysis of net assets by funds

	Unrestricted £	Restricted £	Total 31 March 2023 £
Tangible fixed assets	1,291	-	1,291
Net current assets	424,647	578,063	1,002,711
Net assets	425,938	578,063	1,004,002

15 Financial commitments

As at 31st March, the charity had the following commitments from operating lease agreements on an office building.

	31-Mar 23 £	31-Mar 22 £
<1 year	13,336	13,336
1 to 5 years	13,336	26,672
>5 years	-	-
Total	26,672	40,008

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

16 Trustee remuneration, key management personnel and related party transactions

No member of the board of trustees received any remuneration during the year.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: nil).

Two Trustees were reimbursed a total of £1,534 for travel and subsistence costs (2022: £49).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £80,130 (2022: £66,262).

One employee had total employee benefits in the range £60,000 to £70,000.

There were no related party transactions during the year. (2022; nil).

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	345,572	312,646
Add back depreciation charge	8,915	9,707
Deduct interest income shown in investing activities	(792)	(146)
Decrease (increase) in debtors	63,021	13,318
Increase (decrease) in creditors	<u>(103,110)</u>	<u>(256,122)</u>
Net cash used in operating activities	<u>313,606</u>	<u>79,403</u>

Climate Outreach

England & Wales - Charity number 1123315

Accounts



Climate Outreach Information Network

Company Limited by Guarantee, number 06459313 (England and Wales)
Charity Number 1123315 (England and Wales)

Annual Report and Statement of Financial Activities

For the year ended 31 March 2022



[Credit: Turpin Samuel / Climate Visuals Countdown](#)

Contents

Reference and administrative details	3
Trustees' Report	6
1. Climate Outreach objectives and activities	6
2. Our Theory of Change	8
3. Project Highlights in 2021/2022	13
4. Our Plans 2020-2025	17
5. Building an organisation to deliver our strategy	19
6. Financial review	21
7. Structure, Governance and Management	24
8. Statement of Trustees' responsibilities	25
Independent Auditors' report to the Members of Climate Outreach	26
Statement of financial activities for the year ended 31 March 2022	30
Balance sheet as at 31 March 2022	31
Cash flow statement for the year ended 31 March 2022	32
Notes to the Financial Statements for the Year Ended 31 March 2022	33

Reference and administrative details

Charity Number:	1123315 (England and Wales)
Company Number:	06459313 (England and Wales)
Trustees:	Camilla Born (Chair) Faiza Farooq (Treasurer) (joined 1/11/21) Becky Buell Thomas Peutz Phil Bloomer Gitika Bhardwaj Ludovic Phalippou (joined 1/11/21) Christine Neige (Treasurer) (resigned 18/11/21)
Management:	Jamie Clarke, Executive Director Amiera Sawas, Programmes & Research Director Noora Firaq, Operations Director
Company Secretary:	Noora Firaq
Registered Office:	The Old Music Hall 106-108 Cowley Road Oxford OX4 1JE
Statutory Auditor:	UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Abingdon Oxfordshire OX14 1SY
Banker:	The Cooperative Bank Business Banking M60 4EP

Climate Outreach Information Network (trading as Climate Outreach) is a registered charity (no. 1123315), incorporated as a company limited by guarantee (no. 06459313) under the Companies Act 2006. It is governed by its Memorandum and Articles of Association. The liability of members in the event of the charity being wound up is limited £1 each.

The Charity Trustees, who are also Directors of the Company, present their annual report and the charity's financial statements for the year.

Letter from the Interim Executive Director

We started the year with the good news that the 26th UN Conference of Parties on climate (COP26) would take place in November 2021 after being cancelled in the previous year due to the pandemic. We also knew that COP26 was different to many previous COPs in one key way: we are now in the era of delivery, and not promises. We saw this era of delivery, as well as the location of COP being in a home city, Glasgow, as offering us a unique opportunity for impact. Climate Outreach focused on putting public engagement at the heart of the conference and showing the delegates what climate change really looks like around the world – putting people at the heart of the conversation.

In collaboration with TED Countdown and other partners, Climate Visuals exhibited impactful and diverse photography across some of the COP26 negotiating spaces such as the Leaders Lounge and meeting rooms. These photos from the world embodied people-centred narratives and positive solutions that resonated with the identity and values of the attendees at COP26. We gave hope and inspiration from the stories of people around the world.

Climate Outreach raised the profile of public engagement at COP26 through a number of high profile events, including a joint press conference in the last stretch of the climate negotiations calling on governments to act urgently in the interest of human rights. Climate Outreach also co-hosted with the UK Presidency the flagship event on public engagement, demonstrating with voices from around the world why people must be at the heart of policy initiatives.

Outside of COP26, we focused our efforts this year on; gathering evidence on public perceptions on climate action, translating the evidence into support for trusted messengers which they can use to engage with the public and influencing policy and financing that is critical to building and sustaining a social mandate on climate.

We are glad to see more funders supporting our approach of evidence-based public engagement in climate change conversations. Ikea Foundation and Calouste Gulbenkian funded most of our work at COP26 and are notable funders. We also recognise that there are various political and governmental institutions that want our evidence-based advice on public engagement when it comes to climate change, and we end the year with this thought and ambition to increase our work with governments and policy makers.

Taking a look internally at our organisation, we've had a remarkable year. We've grown by 54% (last year 50%) whilst increasing our impact, financial health and teams' salaries. This is a testament to how skilled and dedicated our team is. We invested in our team by providing training for line managers, developing people and wellbeing management. We recruited team members with new skills for the organisation, and we

kick-started an organisational journey on anti-racism, inclusion and diversity with training and facilitation of internal conversations on inclusion and allyship.

Balancing our ambition with sustainable growth is our buzz phrase at most management meetings. Whilst we acknowledge that we've done a good job at balancing ambition with growth, we are under no illusion that we ought to strategically invest further in our people and digital infrastructure to ensure we remain a human-centred organisation whilst we increase our impact and reach. We start the next financial year with the ambition of securing additional funding to work on our internal development: our wellbeing, diversity and inclusion. We believe investing in these will take us from strength to strength, whilst amplifying our impact.

Noora Firaq

Interim Executive Director and Director of Operations

Trustees' Report

1. Climate Outreach objectives and activities

1.1 Charitable objectives

The objectives of Climate Outreach as set out in its governing document are “to promote any charitable purposes at the discretion of the trustees concerning climate change and its impact”.

Mission: Generating a social mandate for climate action.

1.2 Our values

Credible

- We are evidence-based and research-led. Evidence is our starting point, not an add on.
- We seek to live by our values, including by reducing our carbon footprint. We know this isn't easy but we do our best. Where we struggle, we are open and honest about that.

People-centred

- We put people at the centre of the climate story, rather than science, technology, finance or policies.
- We treat each other with respect - as equals with concerns, hopes and aspirations.

Collaborative

- We co-design work with partners and seek to equip others with expertise and knowledge. We act in service to others and the wider movement.
- We empower each other by working closely together in a supportive manner, sharing ideas and knowledge. We actively seek to work without silos and with flexibility.

Integrated

- We act as a bridge between different sectors, disciplines and communities.
- We recognise that public engagement and the work we do is a part of the puzzle, along with the work by other actors in the climate sector.

Focused

- We focus on doing meaningful work that makes a difference to our mission. We seek leverage points in order to create systemic change.
- We recognise the tension between committing to our work and maintaining our wellbeing. We do not sacrifice the wellbeing of staff to this value, because we recognise that happy staff allow an organisation to be dynamic and creative.

1.3 Public benefit

The Board of Trustees is satisfied that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of Climate Outreach meet with these criteria.

2. Our Theory of Change

Our theory of change sets out why the work we do matters, and how we're going to get from where we are to where we need to be. Why is building a social mandate for climate action so important? We're convinced we cannot tackle climate change without broad-based public engagement.

Responding to climate change requires accelerated action across society and around the world by placing people at the heart of tackling this critical issue.

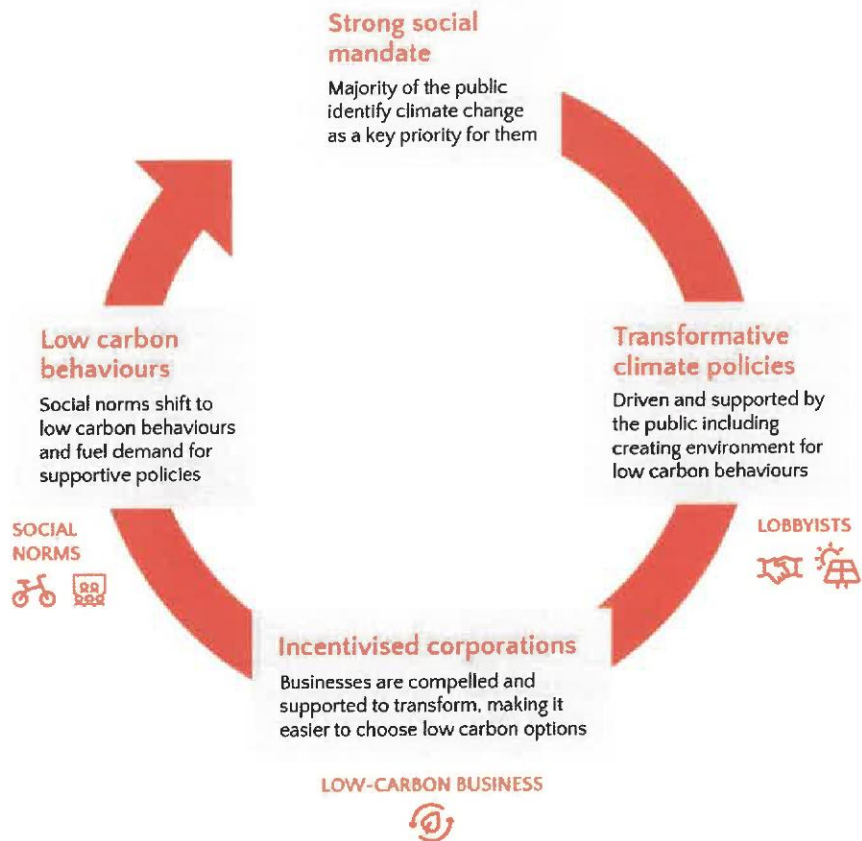
Technological advances as well as regulations, policies and laws are necessary for tackling climate change but these won't work in the long term without active engagement and buy-in of citizens. A sense of shared and differentiated rights and responsibilities across society that drives action and leadership on climate change is what we call a "social mandate" – and we believe it's how real change happens.

We've been trapped in a vicious cycle



Credit: Climate Outreach

A strong social mandate creates a virtuous circle



Credit: Climate Outreach

A video summary of our Theory of Change can be viewed here:

[Climate Outreach and our theory of change](#)

To generate a social mandate for climate change action, our three key aims are to:

- **Significantly build and sustain cross-societal support** for climate action in nations critical for global decarbonisation
- **Overcome political polarisation** in countries where it is impeding action on climate change
- **Turn concern into action** on key behaviours, policies and corporate responsibility

We use three complementary approaches to achieve our aims:

- **Mobilising understanding** of how to best engage key audiences with climate change actions and ensuring research drives significant impact.
- **Motivating a diverse range of communities** through supporting communicators, organisations and trusted messengers to effectively engage key audiences through informed practices.
- **Promoting the importance of informed public engagement** to decision-makers, and the centrality of people-based approaches in successfully tackling climate change to governments, public bodies, civil society and funders.



Credit: Climate Outreach

Our Focus Areas in 2021-2022

Our theory of change calls on us to address three strategic objectives, which are key to unlocking and driving a social mandate on climate action. These include:

- i) **overcoming political polarisation**
- ii) **building and sustaining cross-societal support and**
- iii) **turning concern into action**

Our team of experts in research and engagement have worked on the following focus areas to advance our strategic objectives in 2021-2022.

Researching and collating evidence on public perceptions, priorities, opportunities and barriers to climate action

We conduct a range of nationally, and community, representative studies on people's views on climate change, climate action and critical issues such as Net Zero Politics, Just Transition, Climate Justice and Lifestyle Change. We use quantitative and qualitative methodologies to ensure sufficient scope and depth of insights, and these underpin our engagement work and the advice we give to other stakeholders. This helps us to identify critical 'changemaker' communities – across the social, economic and political spectrum – for building and sustaining a social mandate in different contexts.

Translating evidence into support for trusted messengers to engage the public

We engage with proven (and potential) trusted messengers for critical communities in different contexts. We bridge the evidence with their practise, and support them to communicate and engage with communities. This includes through cohort methodologies like the 'Climate Engagement Lab', or 'Innovation Partnerships' and bespoke strategic and communications support for trusted organisations and individuals. The trusted messengers we work with range from environmental NGOs, to climate scientists, to faith organisations, to sports institutions, to photographers and broadcasters. Our focus is underpinned by the current evidence on who the trusted messengers are.

Influencing policy and financing that is critical to building and sustaining a social mandate on climate

We share evidence with policymakers with influencing power over key decisions and agendas related to public engagement on climate change. Using our evidence, and theory of change, we advocate for resources to be invested in a public engagement strategy and infrastructure in key national contexts. In the international context we focus on the UNFCCC's 'Action for Climate Empowerment Agenda', under the Paris Agreement. We also build the awareness of funders of the need to invest in public engagement to overcome polarisation, build cross-societal engagement and turn concern into action.

Our team



3. Project Highlights in 2021/2022

Germany Talks Climate

In September 2021 Climate Outreach kicked off a 15-month collaboration with German partners Klimafakten and More in Common Deutschland. The purpose of Germany Talks Climate was, first, to conduct new nationally representative research on German attitudes to climate change and climate action. Secondly, it aimed to develop an evidence-based toolkit designed to support any organisation that wants to engage the German public on climate change. And, finally, to turn the high concern about climate change in German society into sustained cross-societal action. The project aims to promote the understanding of values-based climate communications and to contribute to a wider, solutions-oriented climate discourse in Germany. The project began with a mapping of the current climate communications and civil society landscape in Germany, followed by a research phase investigating through qualitative and quantitative methodologies how different segments of German society respond to certain climate-related narratives, images and trusted messengers. The research was based on More in Common's segmentation model for Germany. The launch of the toolkit followed at the end of June 2022.

A Fair Energy Transition for All (FETA)

The [Fair Energy Transition for All](#) (FETA) research project encourages marginalised citizens in Belgium, Bulgaria, Denmark, France, Germany, Italy, Netherlands, Poland and Spain to take part in the fair energy transition debate - a crucial step to ensuring a just transition. FETA is spearheaded by The King Baudouin Foundation (KBF), with a consortium of European foundations and Project Managed by IFOK. Climate Outreach created the research methodology for this project, inspired by our narrative workshop approach. This provides platforms for those most marginalised, who do not normally take part in climate change and energy conversations, to discuss their energy needs and perceptions of fairness - a necessary step for building a broad social mandate, in line with our Theory of Change. The project aims to inspire and inform European Union (EU) policymakers to develop energy transition policies that are fair to diverse needs across the EU.

From January - March 2022, Researchers at Climate Outreach analysed the findings from focus groups with over 900 marginalised citizens, the first phase of the methodology. These analyses made up a chapter of a [report](#) published in March 2022, and were also highlighted in a [blog](#) published on Climate Outreach's website. The next phase of the methodology involves the delivery of fair energy forums with the marginalised citizens to present and receive feedback on policy recommendations, with an aim of finding how best to communicate these to the public.

The Climate Engagement Initiative (CEI)

The Climate Engagement Initiative began in April 2021, with the objective of working with governments around the world to develop, improve and implement public engagement strategies to tackle climate change. The three-year project was made possible with funding from the Ikea Foundation and Calouste Gulbenkian Foundation. In its first year, the team made strong progress on embedding the urgent need for public engagement in the international arena, along with establishing meaningful partnerships with government and civil society organisations. COP26 in Glasgow was the focal point for the project this year, and some of the key activities and successes included:

- Delivering high profile events at COP26, including a [panel](#) with the UK Presidency Team focussed on public participation. Entitled “The Power of Public Engagement for Harnessing Climate Action: Stories and Lessons of Empowerment from around the World”, the event brought together Ministers, business leaders, and activists from around the world to explore successful initiatives on public engagement.
- Working with National Focal Points from a number of countries to ensure a strong agreement for the UNFCCC’s Action for Climate Empowerment (ACE) workstream. The CEI team worked closely with negotiators from Fiji, Bangladesh, Gambia, Ghana, Germany, Norway, Australia, South Africa, and the UK during COP;
- Delivering high-impact media engagements, including live TV interviews on the BBC, Deutsche Welle, SKY, the Economic Times of India’s [Morning Brief](#) podcast, and news and newswire articles on the Carbon Brief and Reuters.

In 2022-23, the CEI team will leverage our expertise to support governments at COP27 to negotiate a strong Action Plan to implement the Glasgow Work Programme on ACE. We will also strengthen ties with governments to support them to develop and implement national engagement strategies. And finally, we will work closely with civil society and academic partners to develop measurement and reporting tools to capture progress on public engagement on climate change issues.

Communicating around net zero and fairness with Conservative audiences

An update to the Britain Talks Climate toolkit, funded by end developed in exploration with ECF, explored Conservative audience segments’ perceptions of fairness, particularly in relation to net zero policies. Different ideas of what is ‘fair’ have a profound impact on how people respond to climate change narratives and policies and the ability to build a social mandate on action – particularly as the cost of living and energy prices spike, making this a crucial issue. As an illustration, 267 people registered for the webinar and 94% of attendees said the research was useful in their work. Our report “‘Fairness’ in UK climate advocacy: a user’s guide” provided evidence-based guidance for advocates on how to navigate the issue of fairness. This report and accompanying focused training for a cohort of CSOs on engaging the ‘Loyal Nationals’ audience segment was a part of our wider Climate Engagement Lab (CEL) project, funded by the Samworth Foundation. Through the CEL we’re seeking to actively support and work with advocates in utilising our insights in practice.

Climate Visuals

Climate Visuals (CV) launched the new and improved [Climate Visuals website and image library](#), an investment in Digital Asset Management that has created the robust and accessible digital architecture which underpins project growth and partnerships. The library's user base has since grown from 500 to 5,500 becoming a trusted source of evidence and images for environmental groups, non-for-profits, journalists and educators.

CV was commissioned by the [Climate and Land Use Alliance](#) to create best practice recommendations for content producers and publishers who wish to work with, for, or who are from, Indigenous and forest communities of Central and South America. [Indigenous Media Presence](#) is an openly accessible report and the accompanying [research](#) draws on conversations with Indigenous leaders, media stakeholders and NGOs in 10 countries.

[Natural England](#) commissioned Climate Visuals to speak with conservation organisations, community groups, online influencers and nature enthusiasts to explore how we can diversify the images of people and nature, resulting in a [practical, evidence-based report](#) and accessible webinar.

Climate Visuals and [TED Countdown](#) hosted a participatory photography open-call before releasing 100 selected photographs from the '[Visualizing Climate Change Initiative](#)'. More than 5,500 unique submissions were made from professional and amateur, gender-balanced, photographers – spanning more than 150 countries. The images are freely available- via the Climate Visuals library.

Climate Visuals [photography exhibits](#) featured prominently in some of the most influential negotiating spaces at COP26, including the 'Blue Zone' and 'Green Zones.'

At a glance



30 public-facing events engaging
15,000 people from around the world

45,000 report downloads



9 new reports



33 organisations received bespoke
strategic consultancy & workshops



17,200
twitter followers



14,700
newsletter subscribers

113,000 users visiting **300,000**
webpages on climateoutreach.org



4. Our Plans 2020-2025

Mobilising research

By 2025, we will see:

- A growing library of in-demand **practical communication insights, tools and resources** being used by influential communicators from all our target geographies, including findings from attitude trackers for two key nations
- **Enhanced understanding** of specific issues and audience needs in all the target geographies, through increased partnerships with representatives of our five key stakeholder groups
- An increasing capacity in key communities, particularly in the global south, to sustainably undertake **their own communications research** to inform their own campaigns
- An ability to deliver robust public engagement insights research **remotely**
- Climate communicators using our research and guidance to design **more effective digital campaigns** with wider audiences

Motivating a diverse range of communities

By 2025, we will see:

- Increases in the **ability** of campaigners, scientists and advocates to motivate wider audiences on climate change
- **A widening in public perception** of both the reasons to support climate action and the type of people who act on climate change
- Lowering of **political polarisation** over climate change in key communities meaning climate is not subject to the winds of political change
- More active support for **political, corporate and behavioural climate action** with an associated increase in public consent to implement these actions
- A shift in standard climate change iconography from polar bears and glaciers to **images that engage wider audiences**
- Active **involvement of the public** in devising climate policy and actions

Promoting informed public engagement

By 2025, we will see:

- Increasing **integration of our public engagement insights and approaches** into policy formation, campaign creation and behaviour change initiatives
- **Significant funding** from philanthropic sources for climate public engagement initiatives
- The creation of **appropriate budgets** by government and campaigning organisations for informed public engagement activities based on our work
- Increasing number of countries implementing **Action for Climate Empowerment strategies** and delivering high-quality public engagement
- Growing recognition of the **fundamental right of citizens** to understand the causes and impacts of climate change within their own culture

5. Building an organisation to deliver our strategy

Maturing our organisation to underpin our growth is a key component of our five year strategy. Over the twelve months we delivered the following key organisation activities:

1. Continuing organisational wide restructuring from last year, this year we focused on maturing the departmental structures. The Programmes and Research department formed two clusters, Research and Engagement, which is reflective of our approach – research to practise. A new role, Organisational Development Manager, was created as part of a middle management team within the Operations Department to focus on developing and maturing the organisation.
2. As a people-centred organisation, our priority is our people. We trained all our line managers in people development and wellbeing management with external trainers. We also introduced a line management policy and a revised structure with the training.
3. Recruited team members with professional skills and experience in business support functions (eg. accounting and project management) to develop the organisation and manage our growth.
4. Recruited team members with skills and experience in political advocacy and diplomacy to increase our capabilities in influencing and working with governments.
5. Continued efforts on diversifying the organisation through our inclusive approach to recruitment. At the end of the financial year, 27% of our team members are from BAME communities.
6. As we diversity as a team and increase our reach, inclusion and allyship are important to us. We brought external experts to provide organisational wide training on foundations of allyship and created a dedicated space in line management for allyship conversations on a regular basis. Therefore we have kick-started an internal conversation on inclusion and allyship.
7. Increased salaries significantly and introduced a new salary structure which is inclusive and fit for our growing organisation. The new salary structure offers opportunities for the team to attain salary increases through progression and also by increasing their effectiveness in their roles without having to progress within the structure.
8. Climate Visuals launched a new, expanded and improved [Climate Visuals website and image library](#) to maximise user and search functionality. This investment in Digital Asset Management (DAM) created a new, robust and

accessible digital architecture which continues to underpin growth and major partnerships. In its first year the library's user base has grown from 500 to 4,500, becoming a unique and trusted source of evidence and images for environmental groups, non-for-profits, journalists and educators.

9. Shifted part of income generation capabilities towards securing funds for organisational development and improvement. The objective of this shift is to improve the working environment for the team to increase wellbeing and performance.
10. Increased our staffing capabilities to include team members based in other countries, as our research and engagement activities are expanding outside of the UK (eg. Germany Talks Climate project).

6. Financial review

6.1 Overview

Total income for the year was £1,820,733 representing a 54% increase on last year. Total expenditure was £1,508,087 an increase of 50% from last year. The surplus for the year amounted to £312,646 and our closing unrestricted and designated funds amounted to £186,073 and restricted funds amounted to £472,357.

6.2 Income

Income Type	Year ending 31 March 2022	Year ending 31 March 2021
	£	£
Grants - Trusts and Foundations	1,477,960	878,177
Grants - Academic	-	23,145
Earned income from charitable activities	235,462	192,833
Donations - Individual giving	107,165	84,555
Investment income	146	364
Total	1,820,733	1,179,074

The Charity's principal source of income are amounts received as grants from trusts and foundations, these increased from the previous year by 68% to £1,477,960. This significant increase reflects our growing reputation and increased understanding of the importance of promoting public engagement in climate change action. In addition, income from our charitable activities increased by £42,629 (22%) to £235,462 and donations kindly received from individuals increased by £22,610 (27%) to £107,165.

6.3 Expenditure

Expenditure by programme		Total year ended 31 March 2022
	£	£
Research & Engagement		
Staff	543,962	
Project	471,296	
Office/Support	10,784	1,026,042
Core		
Staff	241,463	
Project	43,866	
Office/Support	94,040	379,369
Governance		5,794
Costs of raising funds		96,882
Total		1,508,087

Expenditure across all programme areas including core activities increased from the previous year by 50%, reflecting the charity's continuing growth.

6.4 Reserves Amount

The Board of Trustees reviews the Reserves level and the amount of reserves required annually as part of the budget setting process to reflect organisational growth. The Trustees seek to hold a level of unrestricted funds to meet the requirements of three months salary costs and other core funded commitments. This is set at £238,000 for the year ended March 2022. At this level the Trustees feel that Climate Outreach would be able to fulfil its charitable activities in the event of any temporary drop in funding.

At the balance sheet date Climate Outreach had total funds of £658,430 of which £472,357 were held as restricted. These funds represent unspent monies received from donors who have specified conditions as to their use on agreed projects. These funds are fully covered by matched assets. The remaining balance of £186,073 are our unrestricted reserves. This is an increase of £43,446 from last year, but is £51,927 below the target reserves amount. Increasing reserves to support investment in our

continuing growth is a key priority within our funding strategy for 2022/23. We will also be reviewing our future target level of reserves, ensuring these remain operationally appropriate, keeping in mind that our restricted funding now supports an increasing level of our delivery team staff costs.

6.5 Risk Management

The Board of Trustees has assessed the major risks to which the charity is exposed, in particular those relating to the operations, finances, reputation and business of Climate Outreach. The likelihood and impact of material risks are reviewed as part of a risk management matrix by the Board on a quarterly basis at Trustee meetings. The Senior Management Team updates and assesses the risk management matrix on a regular basis, and reports on any significant changes to Trustees as they arise.

7. Structure, Governance and Management

Climate Outreach is governed by its Memorandum and Articles of Association. All members of the organisation and Trustees are appointed in accordance with the Articles of Association. Trustees must be members of the Association. Trustees meet a minimum four times a year or more often if they so decide. These board meetings require a quorum of at least four trustees present.

Annual General Meeting (AGM) is held within 15 months of the last one. AGM requires a quorum of a tenth of the membership, or five members, whichever shall be greater. The Trustees are listed on page 2.

Board appointments are based on the need of the Board of Trustees as a whole to have the skills and experience to agree Climate Outreach's strategy and policies and monitor their implementation. Trustees are recruited from a wide range of backgrounds.

The Honorary Officer of the Association is the Chairperson. The officers are appointed for one year at the AGM and may stand for re-election for up to five years, after which they must stand down for at least 12 months before being eligible to stand again.

The Board of Trustees (who are also Directors of the Company) must be at least three in number. There is no upper limit to the number of Trustees. All Trustees are subject to re-election at the first AGM of the organisation, and then subject to retirement by rotation. They may be re-appointed if re-elected. They may exercise all the powers of the Association subject to the Charities Act 2011 and the Memorandum and Articles of Association.

The Board appoints the Company Secretary at the AGM, to ensure statutory reporting requirements are fulfilled.

The Board of Trustees appoint the Executive Director to manage the day-to-day operations of the organisation. The Director is assisted by a team of staff, associates and volunteers.

Our non-profit foundation (Dutch equivalent of charity) Climate Outreach Europe (RSIN 861983440) in the Netherlands is not yet operational as we are seeking funding for work in the Netherlands.

8. Statement of Trustees' responsibilities

Law applicable to charities in England and Wales requires the Board of Trustees to prepare accounts for the financial year in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of Climate Outreach's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the Board of Directors should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that Climate Outreach will continue in operation.

The Trustees are responsible for the keeping of accounting records which disclose with reasonable accuracy the financial position of Climate Outreach and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of Climate Outreach and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Board of Trustees on **27th October 2022** and signed on its behalf by:



Camilla Born
Chair of Trustees

Independent Auditors' report to the Members of Climate Outreach

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CLIMATE OUTREACH INFORMATION NETWORK

Opinion

We have audited the financial statements of Climate Outreach Information Network (the 'charitable company') for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, 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 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, 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 charitable company'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 trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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.

We have nothing to report in respect of the following matters in relation to which 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 25, 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 charitable 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- o the nature of the charity and sector, control environment and operating performance;
- o the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- o any matters we identified having reviewed the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- o the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud

in the areas in which management is required to exercise significant judgement, such as recognition of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

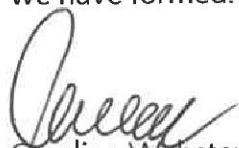
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)

For and on behalf of UHY Ross Brooke

Statutory Auditor

Suite 1

Windrush Court

Abingdon Business Park

Oxfordshire

OX14 1SY

Date: *2nd November 2022*

Statement of financial activities for the year ended 31 March 2022

Climate Outreach Information Network Co no: 06459313

	Note	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-22	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-21
		£	£	£	£	£	£
Income from:							
Donations	2	286,095	1,299,030	1,585,125	450,212	535,665	985,877
Charitable activities:	3	235,462	-	235,462	183,379	9,454	192,833
Investment income	4	146	-	146	364	-	364
Total income		521,703	1,299,030	1,820,733	633,955	545,119	1,179,074
Expenditure on:							
Raising funds	5	96,882	-	96,882	74,456	-	74,456
Charitable activities	6	394,193	1,017,012	1,411,205	560,448	368,066	928,514
Total expenditure		491,075	1,017,012	1,508,087	634,904	368,066	1,002,970
Net income / - expenditure		30,628	282,018	312,646	(949)	177,052	176,103
Transfers between funds		12,818	(12,818)	-	13,615	(13,615)	-
Net movement in funds		43,446	269,200	312,646	12,666	163,437	176,103
Reconciliation of funds:							
Funds brought forward:		142,627	203,157	345,784	129,961	39,720	169,680
Total funds carried forward		186,073	472,357	658,430	142,627	203,157	345,784

Balance sheet as at 31 March 2022

Climate Outreach Information Network Co no: 06459313

	Note	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21
		£	£	£	£
Fixed assets:					
Tangible assets	10		10,206		16,042
Current assets:					
Debtors	11	104,251		117,569	
Cash at bank and in hand		<u>745,337</u>		<u>669,659</u>	
Total current assets		849,588		787,228	
Creditors: Amounts falling due within one year	12	(201,364)		(457,486)	
Net current assets			<u>648,224</u>		<u>329,742</u>
Net assets			<u>658,430</u>		<u>345,784</u>
The funds of the charity:	13,14				
Restricted funds			472,357		203,157
Unrestricted funds					
Unrestricted income funds			<u>186,073</u>		<u>142,627</u>
Total charity funds			<u>658,430</u>		<u>345,784</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on 27th October 2022 and are signed on their behalf by:



Camilla Bonn
Chair of Trustees

The notes on pages 33 to 42 form part of these financial statements

Cash flow statement for the year ended 31 March 2022

Climate Outreach Information Network Co no: 06459313

	Notes	2022 £	2021 £
Cash used in operating activities	17	79,403	489,419
Cash flows from investing activities			
Interest income		146	364
Purchase of tangible fixed assets		(3,871)	(10,088)
Cash provided by (used in) investing activities		<u>(3,725)</u>	<u>(9,724)</u>
Increase (decrease) in cash and cash equivalents in the year		75,678	479,695
Cash and cash equivalents at the beginning of the year		669,659	189,964
Total cash and cash equivalents at the end of the year		<u>745,337</u>	<u>669,659</u>

Notes to the Financial Statements for the Year Ended 31 March 2022

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Income

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations and grants is deferred if the resources are conditional on a grant condition that has not yet been met, which can include a time-based condition (e.g. agreement specifies that delivery of the service will take place during a future financial year), or if there is material uncertainty over the charity's entitlement to the resources.

Income from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

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

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Pensions accounting policy

The charity operates a defined contribution pension scheme. The pension cost represents the amount of contributions payable to the scheme in one year.

Support costs

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

Fixed assets

Individual assets are capitalised if they can be used for more than one year and cost at least £400. Tangible fixed assets are stated at cost less depreciation.

The website is considered to be a tangible fixed asset, and expenditure is capitalised where changes to the structure or features of the website will benefit the charity for a period of more than one year. The costs of website content changes are not capitalised, and are instead treated as an expense in the year they are incurred.

Depreciation

Depreciation on tangible fixed assets is calculated to write down the cost in equal instalments over their expected useful lives. The cost of office and computer equipment is written off over 3 years.

Capitalised website expenditure is written off over 3 years.

Debtors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt of the amount it has paid in advance for good or service).

Cash and cash equivalents

Cash at bank and in hand is held to meet short-term cash commitments as they fall due rather than for investment purposes. Cash equivalents are short term highly liquid investments that have a maturity of three months or less.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

2. Income from donations

	Unrestricted	Restricted	Total 31-Mar-22	Total 31-Mar-21
	£	£	£	£
Grants from foundations, trusts and other groups: Research and Engagement				
Calouste Gulbenkian Foundation	-	80,000	80,000	65,500
Cardiff University	-	14,600	14,600	23,145
Climate and Land Use Alliance	3,599	-	3,599	42,267
Climate Emergency Collaboration	-	10,338	10,338	-
ClimateWorks Foundation	-	76,907	76,907	-
Cumbria Action for Sustainability	-	8,000	8,000	2,000
European Climate Foundation	-	183,224	183,224	47,972
GSCC	-	-	-	12,045
Involve	-	11,264	11,264	-
JAC Trust	-	29,994	29,994	-
Joseph Rowntree Charitable Trust	31,420	-	31,420	23,565
KR foundation	-	35,124	35,124	71,376
Marmot Charitable Trust	25,000	-	25,000	18,464
Network of European Foundations	-	11,331	11,331	33,462
Oxfam	-	100,249	100,249	99,730
Samworth Foundation	-	244,445	244,445	58,000
Stichting IKEA Foundation	-	288,000	288,000	109,510
Stiftung Mercator	-	133,436	133,436	-
TED Foundation	-	72,118	72,118	-
The Kestrelman Trust	-	-	-	5,000
TVE (Television for the environment)	-	-	-	19,701
	60,019	1,299,030	1,359,049	631,737

Grants from foundations, trusts and other groups: Core

KR foundation	-	-	-	7,184
Climate and Land Use Alliance	-	-	-	7,459
Samworth Foundation	100,000	-	100,000	100,000
Calouste Gulbenkian Foundation	-	-	-	30,000
Ht & LB Cadbury Charitable Trust	2,000	-	2,000	2,000
Marmot Charitable Trust	-	-	-	6,536
Stichting IKEA Foundation	-	-	-	81,400
Oxford City Council	-	-	-	6,000
The Sulney Field Charitable Trust	10,000	-	10,000	10,000
Coronavirus job retention scheme	-	-	-	19,006
John Ellerman Foundation	5,000	-	5,000	-
Asthall Manor	1,911	-	1,911	-
	118,911	-	118,911	269,585

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Income from donations continued

Donations from individuals:

Income Others	107,165	-	107,165	84,555
	<u>107,165</u>	<u>-</u>	<u>107,165</u>	<u>84,555</u>
Total income from donations	286,095	1,299,030	1,585,125	985,877

In the 20/2021 financial Statements, Grants from foundations, trusts and other groups were analysed between (i) Research, (ii) Climate Programmes and (iii) Core. Due to the high degree of overlap between the Research and Climate Programmes these have been merged into Research & Engagement, which represents a more accurate analysis of our grant income.

3 Income from charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-22	31-Mar-21
			£	£
Training course fees	-	-	-	11,639
Reimbursed expenses	-	-	-	-
Consultancy fees	235,680	-	235,680	181,003
Sales	-	-	-	91
Miscellaneous other income	(218)	-	(218)	100
	<u>235,462</u>	<u>-</u>	<u>235,462</u>	<u>192,833</u>

4 Investment income

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-22	31-Mar-21
			£	£
Interest on cash deposits	<u>146</u>	<u>-</u>	<u>146</u>	<u>364</u>

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

5 Cost of raising funds

	Unrestricted	Restricted	Total 31-Mar-22	Total 31-Mar-21
	£	£	£	£
Staff costs	95,862	-	95,862	70,055
Office support costs	-	-	-	-
Direct fundraising costs	250	-	250	392
Other fundraising costs	770	-	770	4,009
	<u>96,882</u>	<u>-</u>	<u>96,882</u>	<u>74,456</u>

6 Cost of charitable activities including grants payable and activities undertaken directly by the charity

	Governance	Staff costs	Project activities	Office costs	Support costs	31-Mar-22	31-Mar-21
Research and Engagement	1,200	543,962	471,296	2,776	8,008	1,027,242	319,664
Climate Programmes	-	-	-	-	-	-	285,625
Training and Consultancy	-	-	-	-	-	-	(20)
Core costs	4,594	241,463	43,866	58,861	35,178	383,962	323,245
	<u>5,794</u>	<u>785,425</u>	<u>515,162</u>	<u>61,637</u>	<u>43,186</u>	<u>1,411,204</u>	<u>928,514</u>

6b Core costs allocation

Core costs have been allocated to activities based on staffing costs

	Direct costs	Core Costs	Total cost
Research and Engagement	1,125,643	285,561	1,411,204
	<u>1,125,643</u>	<u>285,561</u>	<u>1,411,204</u>

7 Governance costs

	Unrestricted	Restricted	Total 31-Mar-22	Total 31-Mar-21
	£	£	£	£
Audit Fee	4,500	-	4,500	4,000
Other governance costs	1,294	-	1,294	1,287
	<u>5,794</u>	<u>-</u>	<u>5,794</u>	<u>5,287</u>

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

8 Employees' remuneration

	Total 31-Mar-22 £	Total 31-Mar-21 £
Wages and salaries	707,194	557,676
Pensions costs	31,719	26,443
Social security	66,732	51,599
	<u>805,645</u>	<u>635,718</u>

The average number of staff employed during the year was 22 (2021: 19)

9 Taxation

The company is a registered charity and is, therefore, exempt from Corporation Tax. Climate Outreach is however VAT registered.

10 Tangible fixed assets

	Office furniture 31-Mar-22 £	Computer equipment 31-Mar-22 £	Website 31-Mar-22	Total 31-Mar-22 £	Total 31-Mar-21 £
Cost					
As at 1 April 2021	2,861	10,806	19,297	32,964	33,814
Additions	-	3,871	-	3,871	10,088
Disposals	-	-	-	-	(10,938)
As at 31 March 2022	<u>2,861</u>	<u>14,677</u>	<u>19,297</u>	<u>36,835</u>	<u>32,964</u>
Depreciation					
As at 1 April 2021	2,861	7,629	6,432	16,922	18,304
Disposals	-	-	-	-	(10,938)
Charge for the year	-	3,275	6,432	9,707	9,556
As at 31 March 2022	<u>2,861</u>	<u>10,904</u>	<u>12,864</u>	<u>26,629</u>	<u>16,922</u>
Net book value					
As at 31 March 2021	-	3,177	12,865	16,042	15,510
As at 31 March 2022	<u>-</u>	<u>3,773</u>	<u>6,433</u>	<u>10,206</u>	<u>16,042</u>

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

11 Debtors

	Total 31-Mar-22 £	Total 31-Mar-21 £
Project debtors	82,904	86,418
Cycle Loan scheme	341	-
Other debtors	13,386	16,707
Prepayments	7,620	14,444
	<u>104,251</u>	<u>117,569</u>

12 Creditors

	Total 31-Mar-22 £	Total 31-Mar-21 £
Accounts payable	66,616	98,916
Accruals	53,846	7,456
Receipts in advance	40,000	348,507
Payroll liabilities	20,823	4
Pensions liability	5,603	4,238
VAT liability	14,476	(1,635)
	<u>201,364</u>	<u>457,486</u>

12b Receipts in advance

	31-Mar-22	31-Mar-21
Brought forward 1 Apr	348,507	128,016
Released during the period	(348,507)	(128,016)
Added during the period	40,000	348,507
Carried forward 31 Mar	<u>40,000</u>	<u>348,507</u>

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

13 Analysis of funds

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Designated funds					
Research and Engagement	41,048	216,446	(108,632)	-	148,862
Training and Consultancy	67,530				67,530
General funds	34,049	305,257	(382,443)	12,818	(30,319)
Total unrestricted funds	142,627	521,703	(491,075)	12,818	186,073
Restricted funds					
Research and Engagement	203,146	1,299,030	(1,017,012)	(12,818)	472,346
Training and Consultancy					
Incubation	11	-	-	-	11
Total restricted funds	203,157	1,299,030	(1,017,012)	(12,818)	472,357

The purposes of these funds are as follows:

Research and engagement produces a range of evidence-based briefings, guides, resources and toolkits for various audiences that include campaigners, policymakers and communications professionals, under the themes of our current 6 programmes; communities, lifestyle changes, policy & just transition, impacts & adaptation, visuals & media and science communications.

Training and consultancy services range from strategic guidance for governments running major campaigns to interactive workshops for charities. We aim to support the best possible strategic decision-making around target audiences, narratives and messaging.

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

13b Prior year movement of funds

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Designated funds					
Research	(56,823)	142,292	(134,262)	41,715	(7,078)
Training and Consultancy	62,062	5,448	20	-	67,530
Climate and Migration	54,352	124,834	(102,960)	(28,100)	48,126
General funds	70,370	361,381	(397,702)	-	34,049
Total unrestricted funds	129,961	633,955	(634,904)	13,615	142,627
Restricted funds					
Research	39,708	360,992	(185,402)	(41,715)	173,583
Training and Consultancy	-	184,127	(182,664)	28,100	29,563
Climate and Migration	-	-	-	-	-
Incubation	11	-	-	-	11
Total restricted funds	39,719	545,119	(368,066)	(13,615)	203,157

14 Analysis of net assets by funds

	Unrestricted	Restricted	Total 31 March 2022
	£	£	£
Tangible fixed assets	10,206	-	10,206
Net current assets	175,867	472,357	648,224
Net assets	186,073	472,357	658,430

15 Financial commitments

As at 31st March, the charity had the following commitments from operating lease agreements on an office building.

	31-Mar 22	31-Mar 21
	£	£
<1 year	13,336	9,696
1 to 5 years	26,672	29,088
>5 years	-	-
Total	40,008	38,784

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

16 Trustee remuneration, key management personnel and related party transactions

No member of the board of trustees received any remuneration during the year.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: nil).

One Trustee was reimbursed a total of £49.55 for travel costs (2021: nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £66,262 (2021: £60,662).

One employee had total employee benefits in the range £60,000 to £70,000.

There were no related party transactions during the year. (2021; nil).

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	312,646	176,103
Add back depreciation charge	9,707	9,556
Deduct interest income shown in investing activities	(146)	(364)
Decrease (increase) in debtors	13,318	497
Increase (decrease) in creditors	(256,122)	303,627
Net cash used in operating activities	<u>79,403</u>	<u>489,419</u>

Climate Outreach

England & Wales - Charity number 1123315

Accounts



Climate Outreach and Information Network

Company Limited by Guarantee, number 06459313 (England and Wales)
Charity Number 1123315 (England and Wales)

Annual Report and Statement of Financial Activities for the year ended 31 March 2021



In southern Mauritania, a women's cooperative uses solar energy to operate the borehole that supplies water to the market garden. [Credit: Raphael Pouget / Climate Visuals Countdown](#)

UHY Ross Brooke
Suite I, Windrush Court
Abingdon Business Park
Abingdon
Oxfordshire OX14 1SY

Contents

Reference and administrative details	3
Trustees' Report	5
1. Climate Outreach objectives and activities	5
2. Who we are	7
3. Key achievements in 2020/2021	10
4. Our Plans 2020–2025	14
5. Building an organisation to deliver our strategy	16
6. Financial review	17
7. Structure, Governance and Management	20
8. Statement of Trustees' responsibilities	21
Independent Auditors' report to the Trustees of Climate Outreach	22
Statement of financial activities for the year ended 31 March 2021	26
Balance sheet as at 31 March 2021	27
Cash flow statement for the year ended 31 March 2021	28
Notes to the Financial Statements for the Year Ended 31 March 2021	29

Reference and administrative details

Charity Number:	1123315 (England and Wales)
Company Number:	06459313 (England and Wales)
Trustees:	Camilla Born (Chair) Christine Neige (Treasurer) Gitika Bhardwaj Becky Buell Thomas Peutz Phil Bloomer Amiera Sawas (resigned 22 March 2021)
Company Secretary:	Noora Firaq
Registered Office:	The Old Music Hall 106-108 Cowley Road Oxford OX4 1JE
Statutory Auditor:	UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Abingdon Oxfordshire OX14 1SY
Banker:	The Cooperative Bank Business Banking M60 4EP

Climate Outreach Information Network (trading as Climate Outreach) is a registered charity (no. 1123315), incorporated as a company limited by guarantee (no. 06459313) under the Companies Act 2006. It is governed by its Memorandum and Articles of Association. The liability of members in the event of the charity being wound up is limited £1 each.

The Charity Trustees, who are also Directors of the Company, present their annual report and the charity's financial statements for the year.

Letter from the Executive Director



As much of the world was waking up to the reality of climate change in 2020, with record levels of public concern driving governments to step up climate action, the world was hit by COVID-19. Governments across the world enacted hitherto unprecedented investment and interventions to stem the impacts with scientists often taking the centre stage. The horrendous impact of this pandemic has seen the loss of hundreds of thousands of lives, particularly amongst disadvantaged and vulnerable communities.

Many have drawn parallels to the threat of climate change, both in terms of its impact and the interventions needed. Indeed, from our research it is clear that citizens often recognise the similarities, and – far from falling from public prominence – climate change has remained a key public concern, and in many regions actually increased. We're proud of the role we played this year in ensuring climate change stayed high on the agenda through the globally sought after communication research and support tools we've produced.

Successfully adapting to the practical challenge of the pandemic saw us pivot our work and operations this year. Our amazingly agile team, supported by our funders (most notably Samworth and Ikea Foundations who provided us with CORE funding and a contribution to our Reserves), shifted our research, delivery and operational approach to deliver outstanding work in very challenging circumstances. Implementation of our new five year strategy has given us a leaner, more impact-driven approach. Our focus is on building the social mandate for climate action through mobilising communication research, motivating a diverse set of communities and promoting the importance of public engagement. In the process, our profile and reputation has continued to grow.

Through focusing on building the financial and core functions, we're now in a strong position to effectively deliver our five year growth plans within our new business plan. Confidently delivering a first year growth of 50%, despite the pandemic, exemplifies the result of this hard work. Investment in our internal operations and team have similarly paid dividends. Our team is significantly more diverse, and through focusing on wellbeing we were able to provide significant support to team members' resilience.

A handwritten signature in blue ink that reads "Jamie Clarke".

Jamie Clarke, Executive Director

Trustees' Report

1. Climate Outreach objectives and activities

1.1 Charitable objectives

The objectives of Climate Outreach as set out in its governing document are “to promote any charitable purposes at the discretion of the trustees concerning climate change and its impact”.

Mission: Generating a social mandate for climate action.

1.2 Our values

Credible

- We are evidence-based and research-led. Evidence is our starting point, not an add on.
- We seek to live by our values, including by reducing our carbon footprint. We know this isn't easy but we do our best. Where we struggle, we are open and honest about that.

People-centred

- We put people at the centre of the climate story, rather than science, technology, finance or policies.
- We treat each other with respect - as equals with concerns, hopes and aspirations.

Collaborative

- We co-design work with partners and seek to equip others with expertise and knowledge. We act in service to others and the wider movement.
- We empower each other by working closely together in a supportive manner, sharing ideas and knowledge. We actively seek to work without silos and with flexibility.

Integrated

- We act as a bridge between different sectors, disciplines and communities.
- We recognise that public engagement and the work we do is a part of the puzzle, along with the work by other actors in the climate sector.

Focused

- We focus on doing meaningful work that makes a difference to our mission. We seek leverage points in order to create systemic change.
- We recognise the tension between committing to our work and maintaining our wellbeing. We do not sacrifice the wellbeing of staff to this value, because we recognise that happy staff allow an organisation to be dynamic and creative.

1.3 Public benefit

The Board of Trustees is satisfied that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of Climate Outreach meet with these criteria.

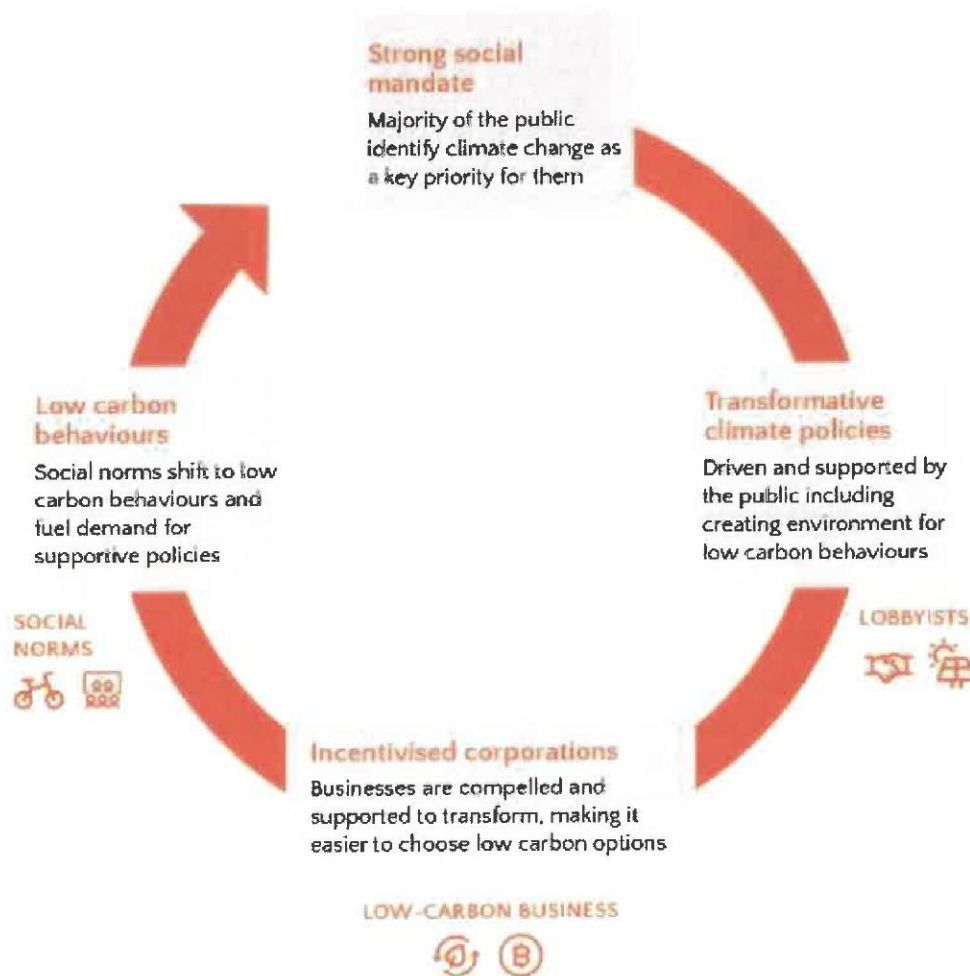
2. Who we are

We're placing people at the heart of tackling climate change.

Informed consent and support from people across society and around the world creates what we call a social mandate for climate action – and we believe it's how real change happens.

We work to create a virtuous circle where a strong social mandate supports the development of transformative climate policies, incentivised corporations and low carbon behaviours, in turn strengthening the social mandate.

A strong social mandate creates a virtuous circle



Credit: Climate Outreach

Our **three key aims** are to:

- significantly build and sustain cross-societal support for climate action in nations critical for global decarbonisation
- overcome political polarisation in countries where it is impeding action on climate change
- turn concern into action on key behaviours, policies and corporate responsibility



We use **three complementary approaches** to achieve our aims:

- mobilising understanding of how to best engage key audiences with climate change actions and ensuring research drives significant impact.
- motivating a diverse range of communities through supporting communicators, organisations and trusted messengers to effectively engage key audiences through informed practices.
- promoting the importance of informed public engagement to decision-makers, and the centrality of people-based approaches in successfully tackling climate change to governments, public bodies, civil society and funders.

Our programmes

Communities

Enabling communities around the world – including those most impacted by climate change – to recognise themselves in the climate change story and to raise their voices.

Lifestyle changes

Mainstreaming low-carbon lifestyles and supporting meaningful climate conversations.

Policy and just transition

Identifying messages and messaging that resonate with people across the political spectrum, and ensuring that the workers most affected by a move away from fossil fuels are part of the discussion.

Impacts and adaptation

Engaging and supporting communities affected by climate impacts sensitively and in an evidence-based way.

Visuals and media

Catalysing, diversifying, expanding and delivering a more impactful visual language for climate change, and showing what climate change really looks like.

Science communicators

supporting climate scientists and other technical experts to engage effectively and with confidence – putting the science of climate change communication into practice.

Our team



3. Key achievements in 2020/2021

Mobilising public understanding

Britain Talks Climate

Britain Talks Climate is one of the most significant audience-insights projects released in the climate sector in recent years. Building on More in Common's Core Beliefs model, it splits the population into seven segments according to their values and allows practitioners to better navigate the tensions among different segments, and to engage through the values that unite people. To disseminate its findings and recommendations, we've had meetings with the Prime Minister's team, the shadow BEIS Cabinet, the Scottish Government's climate change team, the UK Committee on Climate Change and a number of NGOs. It has been covered in the New York Times, the Guardian and the Telegraph.

"I have been so hugely excited by and enthused by Britain Talks Climate. I am 100% sure that it will be an incredibly powerful asset in my new role."

– Caroline Holtum, COP26 Communications Director



Four generations enjoying quality time in the allotment. Credit: Getty

Communicating lifestyle change (chapter in the UNEP Emissions Gap Report)

The UN Environment Programme (UNEP)'s Emissions Gap Report looks at the difference between anticipated emissions and levels consistent with the Paris Agreement, and is one of the most influential annual climate change publications. In 2020, for the first time ever, it included a chapter on the key role of lifestyle change in bridging the gap, and we lead-authored it. The focus on lifestyle change was extensively picked up by media including the BBC, the Washington Post, CBS News, Vox and Climateworks.

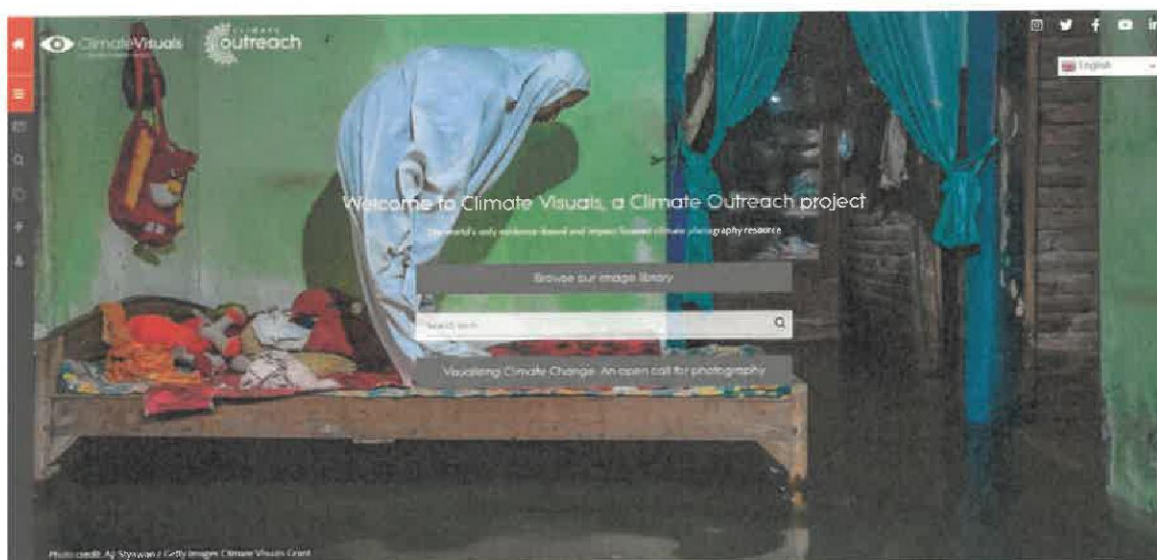
Communicating climate change during the Covid-19 pandemic

In May 2020, we responded to the rapidly unfolding pandemic by producing a guide on how to effectively engage the public with climate change while people are dealing with another crisis. The guide was included on Yale Climate Communications' list of '12 books and reports on the Covid-19 pandemic and the long road back.'

Motivating diverse audiences

Climate Visuals

Much of the way we understand the world depends on what we see and how it makes us feel. Climate Visuals is the world's only evidence-based climate change photography resource, and continues to be one of our most popular programmes. Building on the momentum of last year, this year we launched a brand new Climate Visuals website with improved search functionality and features allowing users to access content that is 'rights ready' for their profile and needs. Thanks to this new robust and user-friendly website, we've been able to start developing a number of new influential partnerships. One of the most exciting Climate Visuals projects begun this year is an open call for photography with TED Countdown. This collaboration will result in a collection of 100 images from photographers around the world that will be freely available to editorial media, NGOs and educators to help tell powerful and diverse climate stories in the lead-up to COP26.



Screenshot of new Climate Visuals website

Communicating climate change in Tunisia

Much of climate communication work is focused on the Western world, and there is a tremendous need for people in other parts of the world to explore and understand how to effectively communicate about climate change in ways that resonate with their sense of identity, worldview and values. We collaborated with local partners on a two-year project exploring perceptions of climate change across Tunisia, Egypt and Mauritania – with lessons for the wider North Africa and the Levant region. An initial report focused on Tunisia has now been published in Arabic, English and French, and our broader report encompassing Egypt and Mauritania will soon be released.

Promoting public engagement

Climate Outreach's theory of change

Our theory of change outlines why we can't tackle climate change without building a social mandate for climate action, where a consistent majority of the population supports the changes required to address climate change. It makes the case for the central role of public engagement which drives more ambitious climate policy by governments, business and other actors. It sets out why the work we do matters, and how we're going to get from where we are to where we need to be. In its first six months, our theory of change was downloaded 1,600 times and was our second most downloaded resource after the 'Talking Climate' handbook, demonstrating a significant interest from the climate sector in understanding the role of public engagement in tackling climate change, and Climate Outreach's contributions.



French climate assembly. Credit: Katrin Braumann / Convention citoyenne pour le climat

The roles of governments

In order to generate this social mandate for climate action governments should actively embed public engagement and participatory policy-making that is meaningful, two-way, and values driven.

And that is where Climate Outreach's new initiative steps up. The Climate Engagement Initiative (CEI) pilot project explores how to work with governments to develop, improve and implement public engagement strategies.

The vision of the CEI is to build a social mandate for climate action to achieve a world where governments fully engage their public on climate change, so that citizens – especially those who have so far been excluded from participation in decision-making about climate change – can make informed decisions, and take the personal and collective actions required to achieve global emission reduction targets.

At a glance



15,000 people from around the world engaged through **40** online public-facing events

27,000 report downloads



9 new reports



17 organisations received bespoke strategic consultancy & workshops



14,850
twitter followers



12,500
newsletter subscribers

110,000 users visiting **290,000**
webpages on climateoutreach.org



4. Our Plans 2020-2025

Mobilising research

By 2025 years, we will see:

- A growing library of in-demand practical communication insights, tools and resources being used by influential communicators from all our target geographies, including findings from attitude trackers for two key nations
- Enhanced understanding of specific issues and audience needs in all the target geographies, through increased partnerships with representatives of our five key stakeholder groups
- An increasing capacity in key communities, particularly in the global south to sustainably undertake their own communications research to inform their own campaigns
- An ability to deliver robust public engagement insights research remotely
- climate communicators using our research and guidance to design more effective digital campaigns with wider audiences

Motivating a diverse range of communities

By 2025, we will see:

- Increases in the ability of campaigners, scientists and advocates to motivate wider audiences on climate change
- A widening in public perception of both the reasons to support climate action and the type of people who act on climate change
- Lowering of political polarisation over climate change in key communities meaning climate is not subject to the winds of political change
- More active support for political, corporate and behavioural climate action with an associated increase in public consent to implement these actions
- A shift in standard climate change iconography from polar bears and glaciers to images that engage wider audiences
- Active involvement of the public in devising climate policy and actions

Promoting informed public engagement

By 2025, we will see:

- Increasing integration of our public engagement insights and approaches into policy formation, campaign creation and behaviour change initiatives
- Significant funding from philanthropic sources for climate public engagement initiatives
- The creation of appropriate budgets by government and campaigning organisations for informed public engagement activities based on our work
- Increasing number of countries implementing ACE strategies and delivering high-quality public engagement
- Growing recognition of the fundamental right of citizens to understand the causes and impacts of climate change within their own culture

5. Building an organisation to deliver our strategy

Maturing our organisation to underpin our growth is a key component of our five year strategy. Over the twelve months we delivered the following key organisation activities:

1. Stepped up our delivery model to launch a sector leading 'blockbuster' public engagement project (Britain Talks Climate) with a comprehensive dissemination approach that gained traction across all key stakeholders.
2. Implemented an organisational wide restructure creating three departments; External Relations, Operations and Programmes & Research to professionalise business support functions to amplify our impact.
3. Registered Climate Outreach Europe in the Netherlands as a subsidiary to expand our global reach in our impact delivery and resourcing.
4. Introduced a 3 year salary ratchet process to ensure that staff remuneration keeps pace with organisational growth.
5. Increased our Fundraising Capability by recruiting an experienced professional fundraiser.
6. Increased the diversity within the team through our inclusive approach to recruitment.
7. Launched a new website with improved user interface features and an interactive global insights map plus refined tracking services. .
8. Expanded our Digital Working Space capabilities to accommodate the growing staff team
9. Developed a five year business plan to compliment the organisational strategy
10. As we passed the £1million turnover point we made significant step changes to the organisational governance and compliance structure.

6. Financial review

6.1 Overview

Total income for the year was £1,179,074 representing a 50% increase on last year. Total expenditure was £1,002,970K an increase of 26% from last year. The surplus for the year amounted to £176,103 and our closing unrestricted and designated funds amounted to £142,627 and restricted funds amounted to £203,157.

6.2 Income

Income Type	Year ending 31 March 2021	Year ending 31 March 2020
	£	£
Grants - Trusts and Foundations	878,177	465,315
Grants - Academic	23,145	49,735
Earned income from charitable activities	192,833	219,277
Donations - Individual giving	84,555	47,904
Investment income	364	423
Total	1,179,074	782,654

The Charity's principal source of income are amounts received as grants from trusts and foundations, these increased from the previous year by 89% to £878,177. In addition, donations from individuals increased by 77% to £84,555. There were modest decreases in our earned income from charitable activities (-12%), and grants from academic sources (-53%). The former was due resources being deployed in delivering project work and the latter reflected last year's higher than usual academic grant income that was not repeated this year.

6.3 Expenditure

Expenditure by programme		Total year ended 31 March 2021
	£	£
Programme & Research Delivery		
Staff	336,102	
Project	230,621	
Office/Support	37,135	603,858
Core		
Staff	236,364	
Project	16,442	
Office/Support	66,563	319,369
Governance		5,287
Costs of raising funds		74,456
Total		1,002,970

Expenditure across all programme areas including core activities increased from the previous year by 26%, reflecting the charity's continuing growth.

6.4 Reserves Amount

The Board of Trustees reviews the Reserves level and the amount of reserves required annually as part of the budget setting process to reflect organisational growth. The Trustees have agreed to hold the level of unrestricted funds to meet the requirements of 3 months of working capital. This is set at £160,000 for the year ended March 2021. At this level the Trustees feel that Climate Outreach would be able to fulfil its charitable activities in the event of any temporary drop in funding.

At the balance sheet date Climate Outreach had total funds of £345,784K of which £203,157 were held as restricted. These funds represent unspent monies received from donors who have specified conditions as to their use on agreed projects. These funds are fully covered by matched assets. The remaining balance of £142,627 are unrestricted reserves. This is an increase of £12,666 from last year, but this is £17,373

below the expected reserves amount. Increasing reserves is a priority for the organisation going forward.

Due to the covid-19 pandemic a number of significant projects were delayed within the year. This meant that Climate Outreach could not pay salaries from the planned restricted funds in the first half of the year and as a result of this Climate Outreach paid part of salaries from the reserves. To mitigate this loss, Climate Outreach participated in the Government Coronavirus Job Retention Scheme from December 2020 to March 2021 end. Additionally as a long term recovery plan, Climate Outreach reduced premise costs and reduced project expenditure wherever possible through conversations with partners and donors .

6.5 Risk Management

The Board of Trustees has assessed the major risks to which the charity is exposed, in particular those relating to the operations, finances, reputation and business of Climate Outreach. The likelihood and impact of material risks are reviewed as part of a risk management matrix by the Board on a quarterly basis at Trustee meetings. The Senior Management Team updates and assesses the risk management matrix on a regular basis, and reports on any significant changes to Trustees as they arise.

7. Structure, Governance and Management

Climate Outreach is governed by its Memorandum and Articles of Association. All members of the organisation and Trustees are appointed in accordance with the Articles of Association. Trustees must be members of the Association. Trustees meet a minimum four times a year or more often if they so decide. These board meetings require a quorum of at least four trustees present.

Annual General Meeting (AGM) is held within 15 months of the last one. AGM requires a quorum of a tenth of the membership, or five members, whichever shall be greater. The Trustees are listed on page 2. The association has one other member at present: George Marshall – co-founder of Climate Outreach.

Board appointments are based on the need of the Board of Trustees as a whole to have the skills and experience to agree Climate Outreach's strategy and policies and monitor their implementation. Trustees are recruited from a wide range of backgrounds.

The Honorary Officer of the Association is the Chairperson. The officers are appointed for one year at the AGM and may stand for re-election for up to five years, after which they must stand down for at least 12 months before being eligible to stand again.

The Board of Trustees (who are also Directors of the Company) must be at least three in number. There is no upper limit to the number of Trustees. All Trustees are subject to re-election at the first AGM of the organisation, and then subject to retirement by rotation. They may be re-appointed if re-elected. They may exercise all the powers of the Association subject to the Charities Act 2011 and the Memorandum and Articles of Association.

The Board appoints the Company Secretary at the AGM, to ensure statutory reporting requirements are fulfilled.

The Board of Trustees appoint the Executive Director to manage the day-to-day operations of the organisation. The Director is assisted by a team of staff, associates and volunteers.

As part of the international growth, the board of trustees registered a subsidiary organisation called Climate Outreach Europe (RSIN 861983440) in the Netherlands. This is a non-profit foundation (Dutch equivalent of charity) and this entity is not yet operational.

8. Statement of Trustees' responsibilities

Law applicable to charities in England and Wales requires the Board of Trustees to prepare accounts for the financial year in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of Climate Outreach's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the Board of Directors should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that Climate Outreach will continue in operation.

The Trustees are responsible for the keeping of accounting records which disclose with reasonable accuracy the financial position of Climate Outreach and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of Climate Outreach and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Board of Trustees on **8th December 2021** and signed on its behalf by:



Camilla Born
Chair of Trustees

Independent Auditors' report to the Trustees of Climate Outreach

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CLIMATE OUTREACH INFORMATION NETWORK

Opinion

We have audited the financial statements of Climate Outreach Information Network (the 'charitable company') for the year ended 31 March 2021 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, 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 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, 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.

The company took advantage of audit exemption for 2020 and therefore the comparatives are unaudited.

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 charitable company'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 trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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.

We have nothing to report in respect of the following matters in relation to which 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- 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'

exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 21, 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 charitable 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- o the nature of the charity and sector, control environment and operating performance;
- o the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- o any matters we identified having reviewed the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- o the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as recognition of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)

For and on behalf of UHY Ross Brooke

Statutory Auditor

Suite 1

Windrush Court

Abingdon Business Park

Oxfordshire

OX14 1SY

Date: 20/12/21

Statement of financial activities for the year ended 31 March 2021

Climate Outreach and Information Network Co no: 06459313

	Note	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-21	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-20
		£	£	£	£	£	£
Income from:							
Donations	2	450,212	535,665	985,877	281,846	281,107	562,954
Charitable activities:	3	183,379	9,454	192,833	217,834	1,443	219,277
Investment income	4	364		364	423	0	423
Total income		633,955	545,119	1,179,074	500,103	282,551	782,654
Expenditure on:							
Raising funds	5	74,456	0	74,456	71,612	0	71,612
Charitable activities	6	560,448	368,066	928,514	499,414	224,815	724,229
Total expenditure		634,904	368,066	1,002,970	571,026	224,815	795,841
Net income / - expenditure		(949)	177,052	176,103	(70,923)	57,736	(13,187)
Transfers between funds		13,615	(13,615)	0	41,301	(41,301)	0
Net movement in funds		12,666	163,437	176,103	(29,622)	16,435	(13,187)
Reconciliation of funds:							
Funds brought forward:		129,961	39,720	169,680	159,583	23,285	182,868
Total funds carried forward		142,627	203,157	345,784	129,961	39,720	169,680

Balance sheet as at 31 March 2021

Climate Outreach and Information Network Co no: 06459313

	Note	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
		£	£	£	£
Fixed assets:					
Tangible assets	10		16,042		15,510
Current assets:					
Debtors	11	117,569		118,065	
Cash at bank and in hand		<u>669,659</u>		<u>189,964</u>	
Total current assets		787,228		308,029	
Creditors: Amounts falling due within one year	12	(457,486)		(153,859)	
Net current assets			329,742		154,170
Net assets			345,784		169,680
The funds of the charity:	13,14				
Restricted funds			203,157		39,719
Unrestricted funds					
Unrestricted income funds			<u>142,627</u>		<u>129,961</u>
Total charity funds			345,784		169,680

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on and are signed on their behalf by:



Camilla Bonn
Chair of Trustees

The notes on pages 29 to 39 form part of these financial statements

Cash flow statement for the year ended 31 March 2021

	2021	2020
	£	£
Notes		
Cash used in operating activities	17 489,419	(71,542)
Cash flows from investing activities		
Interest income	364	423
Purchase of tangible fixed assets	<u>(10,088)</u>	<u>(15,161)</u>
Cash provided by (used in) investing activities	<u>(9,724)</u>	<u>(14,738)</u>
Increase (decrease) in cash and cash equivalents in the year	479,695	(86,280)
Cash and cash equivalents at the beginning of the year	189,964	276,244
Total cash and cash equivalents at the end of the year	<u>669,659</u>	<u>189,964</u>

Notes to the Financial Statements for the Year Ended 31 March 2021

1) Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The company took advantage of audit exemption for 2020 and therefore the comparatives are unaudited.

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The Trustees have taken advantage of the option for early application of the amendments to the SORP outlined in Update Bulletin 1 which does not require charities not meeting the definition of "larger" to present a cash flow statement in accordance with amendments to FRS102.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 13.

Income

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

Income from donations and grants is deferred if the resources are conditional on a grant condition that has not yet been met, which can include a time-based condition (e.g. agreement specifies that delivery of the service will take place during a future financial year), or if there is material uncertainty over the charity's entitlement to the resources.

Income from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable

Governance costs

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

Pensions accounting policy

The charity operates a defined contribution pension scheme. The pension cost represents the amount of contributions payable to the scheme in one year.

Support costs

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

Fixed assets

Individual assets are capitalised if they can be used for more than one year and cost at least £400. Tangible fixed assets are stated at cost less depreciation.

The website is considered to be a tangible fixed asset, and expenditure is capitalised where changes to the structure or features of the website will benefit the charity for a period of more than one year. The costs of website content changes are not capitalised, and are instead treated as an expense in the year they are incurred.

Depreciation

Depreciation on tangible fixed assets is calculated to write down the cost in equal instalments over their expected useful lives. The cost of office and computer equipment is written off over 3 years.

Capitalised website expenditure is written off over 3 years.

Debtors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt of the amount it has paid in advance for good or service).

Cash and cash equivalents

Cash at bank and in hand is held to meet short-term cash commitments as they fall due rather than for investment purposes. Cash equivalents are short term highly liquid investments that have a maturity of three months or less.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

2) **Income from donations**

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-21	31-Mar-20
	£	£	£	£
Grants from foundations, trusts and other groups: Research				
European Climate Foundation	11,197	36,776	47,972	36,838
Cardiff University	23,145		23,145	27,983
Centre for Climate Change & Social Transformations			-	10,791
KR Foundation		42,889	42,889	107,793
Umweltbundesamt			-	1,779
Universität für Bodenkultur			-	5,128
University of the West of England			-	5,833
Marmot Charitable Trust	18,464		18,464	
Stichting IKEA Foundation		109,510	109,510	
Samworth Foundation		58,000	58,000	
Calouste Gulbenkian Foundation		65,500	65,500	
Global Strategic Communications Council		12,045	12,045	
Network of European Foundations		33,462	33,462	
The Kestrelman Trust		5,000	5,000	
National Lottery		2,000	2,000	
	52,806	365,181	417,987	196,147
Grants from foundations, trusts and other groups: Climate Programmes				
Joseph Rowntree Charitable Trust	23,565		23,565	38,222
KR foundation		28,486	28,486	
Climate and Land Use Alliance		42,267	42,267	
Oxfam NOVIB		67,140	67,140	
TVe (Television for the Environment)	19,701		19,701	
Oxfam		32,590	32,590	
	43,266	170,483	213,750	38,222
Grants from foundations, trusts and other groups: Training				
European Climate Foundation			-	3,216
Ellen MacArthur Foundation			-	400
KR foundation			-	136,476
	-	-	-	140,092

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

Income from donations continued

Grants from foundations, trusts and other groups: Core

KR foundation	7,184	7,184	30,534
European Climate Foundation		-	5,505
Climate and Land Use Alliance	7,459	7,459	
Polden Puckham		-	5,000
Ht & LB Cadbury Charitable Trust	-	-	2,000
Wates Family Enterprise Trust		-	15,000
Samworth Foundation	100,000	100,000	60,000
Calouste Gulbenkian Foundation	30,000	30,000	20,000
Exeter Business		-	2,550
Ht & LB Cadbury Charitable Trust	2,000	2,000	
Marmot Charitable Trust	6,536	6,536	
Stichting IKEA Foundation	81,400	81,400	
Oxford City Council	6,000	6,000	
The Sulney Field Charitable Trust	10,000	10,000	
Coronavirus job retention scheme	19,006	19,006	
	269,585	-	269,585
			140,588
Donations from individuals:			
Income Others	84,555	84,555	47,904
	84,555	-	84,555
			47,904
Total income from donations	450,212	535,665	985,877
			562,954

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

3) Income from charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-21	31-Mar-20
	£	£	£	£
Training course fees	11,639	-	11,639	300
Reimbursed expenses			-	7,387
Consultancy fees	171,549	9,454	181,003	211,675
Sales	92	-	92	- 85
Miscellaneous other income	100	-	100	-
	<u>183,379</u>	<u>9,454</u>	<u>192,833</u>	<u>219,277</u>

4) Investment income

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-21	31-Mar-20
	£	£	£	£
Interest on cash deposits	364	-	364	423

5) Costs of raising funds

	Unrestricted	Total	Total
	£	31-Mar-21	31-Mar-20
	£	£	£
Staff costs	70,055	70,055	62,703
Office support costs	-	-	2,510
Direct fundraising costs	392	392	5,488
Other fundraising costs	4,009	4,009	910
	<u>74,456</u>	<u>74,456</u>	<u>71,612</u>

6) Cost of charitable activities including grants payable and activities undertaken directly by the charity

	Governance	Staff costs	Project activities	Office costs	Support costs	31-Mar-21	31-Mar-20
Research	-	195,978	96,352	12,319	15,014	319,664	236,674
Climate Programmes	1,430	140,124	134,269	6,782	3,020	285,625	14,579
Training and Consultancy	0.00	0.00	0.00	0.00	(20)	(20)	250,126
Development	-	-	-	-	-	-	58,539
Core costs	3,856	236,364	16,442	57,550	9,033	323,245	164,311
	<u>5,286</u>	<u>572,466</u>	<u>247,063</u>	<u>76,651</u>	<u>27,047</u>	<u>928,514</u>	<u>724,229</u>

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

6b) Core costs allocation

Core costs have been allocated to activities based on staffing costs

	Direct costs	Core Costs	Total cost
Research	319,664	188,481	508,145
Climate Programmes	285,625	134,764	420,389
Training and Consultancy	(20)	-	(20)
	<u>605,269</u>	<u>323,245</u>	<u>928,514</u>

7) Governance costs

	Unrestricted	Restricted	Total 31-Mar-21	Total 31-Mar-20
	£	£	£	£
Audit Fee	4,000	-	4,000	450
Other governance costs	1,287	-	1,287	2,394
	<u>5,287</u>	<u>-</u>	<u>5,287</u>	<u>2,844</u>

8) Employees' remuneration

	Total 31-Mar-21 £	Total 31-Mar-20 £
Wages and salaries	557,676	455,185
Pensions costs	26,443	20,487
Social security	51,599	41,502
	<u>635,718</u>	<u>517,174</u>

The average number of staff employed during the year was 19 (2020: 16).

9) Taxation

The company is a registered charity and is, therefore, exempt from Corporation Tax. Climate Outreach is however VAT registered.

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

10) Tangible fixed assets

	Office furniture 31-Mar-21 £	Computer equipment 31-Mar-21 £	Website 31-Mar-21	Total 31-Mar-21 £	Total 31-Mar-20 £
Cost					
As at 1 April 2020	2,861	18,166	12,787	33,814	18,653
Additions	-	3,578	6,510	10,088	15,161
Disposals		(10,938)		(10,938)	-
As at 31 March 2021	<u>2,861</u>	<u>10,806</u>	<u>19,297</u>	<u>32,964</u>	<u>33,814</u>
Depreciation					
As at 1 April 2020	2,444	15,860	-	18,304	15,635
Disposals		(10,938)	-	(10,938)	-
Charge for the year	417	2,707	6,432	9,556	2,669
As at 31 March 2021	<u>2,861</u>	<u>7,629</u>	<u>6,432</u>	<u>16,922</u>	<u>18,304</u>
Net book value					
As at 31 March 2020	417	2,306	12,787	15,510	3,018
As at 31 March 2021	<u>-</u>	<u>3,177</u>	<u>12,865</u>	<u>16,042</u>	<u>15,510</u>

11) Debtors

	Total 31-Mar-21 £	Total 31-Mar-20 £
Project debtors	86,418	111,166
Cycle Loan scheme		471
	-	
Other debtors	16,707	22
Prepayments	14,444	6,406
	<u>117,569</u>	<u>118,065</u>

12) Creditors

	Total 31-Mar-21 £	Total 31-Mar-20 £
Accounts payable	98,916	2,380
Accruals	7,456	894
Receipts in advance	348,507	128,016
Payroll liabilities	4	10,334
Pensions liability	4,238	3,396
VAT liability	(1,635)	8,839
	<u>457,486</u>	<u>153,859</u>

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

12b) Analysis of receipts in advance (deferred income).

	31-Mar-21	31-Mar-20
Brought forward 1 Apr	128,016	135,440
Released during the period	(128,016)	(135,440)
Added during the period	348,507	128,016
Carried forward 31 Mar	<u>348,507</u>	<u>128,016</u>

Of the £348k income deferred at the year end, £288k relates to the Ikea grant. Part of the income for this grant has been deferred to 2021-22 to reflect the planned project delivery timings within the grant agreement.

13) Analysis of funds

	Balance at 1 Apr 2020	Income	Expenditure	Transfers	Balance at 31 Mar 2021
	£	£	£	£	£
Designated funds					
Research	(56,823)	142,292	(134,262)	41,715	(7,078)
Training and Consultancy	62,062	5,448	20		67,529
Climate Programmes	54,352	124,834	(102,960)	(28,100)	48,127
General funds	70,370	361,381	(397,701)		34,049
Total unrestricted funds	<u>129,961</u>	<u>633,955</u>	<u>(634,903)</u>	<u>13,615</u>	<u>142,627</u>
Restricted funds					
Research	39,708	360,992	(185,402)	(41,715)	173,583
Climate Programmes	0	184,127	(182,664)	28,100	29,563
Training & Consultancy					
Incubation	11	-	-		11
Total restricted funds	<u>39,719</u>	<u>545,119</u>	<u>(368,066)</u>	<u>(13,615)</u>	<u>203,157</u>

The net transfer of £13,615 to unrestricted funds is to clear balances on restricted projects that have now ended.

The purposes of these funds are as follows:

Research produces a range of evidence-based briefings, guides, resources and toolkits for campaigners, policymakers and communications professionals.

Training and consultancy services range from strategic guidance for governments running major campaigns to interactive workshops for charities. We aim to support the best possible strategic decision-making around target audiences, narratives and messaging

Climate Programmes produces a range of evidence-based guidance, resources and toolkits for various audiences under the themes of our current 6 programmes; communities, lifestyle changes, policy & just transition, impacts & adaptation, visuals & media and science communications.

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

13b) continued.
Prior year funds analysis

	Balance at 1 April 2019	Income	Expenditure	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Designated funds					
Research	(0)	104,756	(161,578)		(56,823)
Training and Consultancy	(0)	162,469	(100,407)		62,062
Climate Programmes	30,709	38,222	(14,579)		54,352
General funds	128,874	194,656	(294,462)	41,301	70,370
Total unrestricted funds	159,583	500,103	(571,026)	41,301	129,961
Restricted funds					
Research	10,030	146,075	(75,096)	(41,301)	39,708
Training and Consultancy	13,243	136,476	(149,719)		(0)
Climate Programmes	0	-	-		0
Incubation	11	-	-		11
Total restricted funds	23,285	282,551	(224,815)	(41,301)	39,719

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

14) Analysis of net assets by funds

	Unrestricted	Restricted	Total 31 March 2021
	£	£	£
Tangible fixed assets	16,042	-	16,042
Net current assets	126,585	203,157	329,742
Net assets	<u>142,627</u>	<u>203,157</u>	<u>345,784</u>

15) Financial Commitments

As at 31st March, the charity had the following commitments from operating lease agreements on an office building.

Land & Buildings

	31-Mar-21	31-Mar-20
	£	£
<1 year	9,696	14,396
1 to 5 years	29,088	57,584
>5 years	0	
Total	<u>38,784</u>	<u>71,980</u>

16) Trustee remuneration, key management personnel and related party transactions

No member of the board of trustees received any remuneration during the year.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: nil).

There were no reimbursements for travel costs (2020 three trustees were reimbursed a total of £229.95)

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £60,662 (2020 £52,179).

One employee had total employee benefits in the range £60,000 to £70,000

There were no related party transactions during the year. (2020; no transactions).

17) Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	176,103	(13,187)
Add back depreciation charge	9,556	2,669
Deduct interest income shown in investing activities	(364)	(423)
Decrease (increase) in debtors	497	(53,644)
Increase (decrease) in creditors	303,627	(6,957)
Net cash used in operating activities	<u>489,419</u>	<u>(71,542)</u>

