

REGISTERED COMPANY NUMBER: 12998290 (England and Wales)  
REGISTERED CHARITY NUMBER: 1196174

**SHROPSHIRE CLIMATE ACTION**  
**(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

## **SHROPSHIRE CLIMATE ACTION**

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**SHROPSHIRE CLIMATE ACTION**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>TRUSTEES</b>	Mr C Deaves Mr M A Fermor Ms B A Rainford Ms J E Walton Mr M V Underwood (resigned 11.3.25) Ms E Cantillion (appointed 19.6.25) Ms F J Cullen (appointed 20.3.25) Ms D D Du Cros (appointed 14.4.25)
<b>REGISTERED OFFICE</b>	Suite 9 Old Bank Buildings Shrewsbury SY1 1HU
<b>REGISTERED COMPANY NUMBER</b>	12998290 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1196174
<b>INDEPENDENT EXAMINER</b>	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED

**SHROPSHIRE CLIMATE ACTION**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

As stated in the Articles of Association, the objectives for which Shropshire Climate Action is established for the public benefit are:

- To promote for the benefit of the public, the conservation, protection and improvement of the physical and natural environment by working collaboratively for the reduction in greenhouse gas emissions; increase of biodiversity and restoration of nature in Shropshire; and
- To advance the education of the public in climate change and the sustainable conservation, protection and restoration of the physical and natural environment in Shropshire.

**Significant activities**

Activities during the period have included:

- Consolidation with South Shropshire Climate Action, including transfer of staff (under TUPE) from Dec 2024, thus increasing turnover resulting from the transfer of supporting funds as a donation.
- Consolidation with Shropshire Green Exchange, improving information dissemination.
- Increased activity in respect of biodiversity restoration.
- Development of 'advocacy' functions, in anticipation of Local Authority elections and a new national government.
- Exploration of delivery of shared services to other similar organisation in Shropshire.
- Exploration of an extended presence in the Craven Arms Discovery Centre.

**Public benefit**

All of the above activities have been undertaken with reference to the Charity Commission guidance on public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

We are increasingly advising community groups and individuals on domestic energy efficiency and other carbon reduction measures, such as community energy schemes and reduction in food waste.

We have established effective working relationships with local authorities and other regional groups and are both advising and participating in the development of zero carbon opportunities with them.

**FINANCIAL REVIEW**

**Financial position**

During the year, the charity generated a net surplus of £14,221 (2024: net surplus of £638).

**SHROPSHIRE CLIMATE ACTION**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**FINANCIAL REVIEW**

**Reserves policy**

The Trustees are in the process of writing their reserves policy.

At the year end the free reserves of the charity were £15,168 (2024: £947).

**Going concern**

The Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they have adopted the going concern basis in preparing the financial statements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charitable company is controlled by its governing document, Memorandum and Articles of Association (adopted by special resolution on 24th September 2021), and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The initial trustees were appointed from the founding 'steering group'. Further trustees have been added in this year following a large-scale advertising campaign over our entire mailing list, resulting in two more appointments. The board are now following a approach of incremental recruitment using the networks we have developed in the region, identifying possible new trustees on a continuous basis. We have two more candidates under active consideration.

The board remains concerned to increase diversity in the trustees, with particular emphasis on the appointment of younger persons who will lead the charity in the next ten years. We hope that increasing project activity will increase interest from possible trustees in the next year.

**TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of Shropshire Climate Action for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**SHROPSHIRE CLIMATE ACTION**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 9/12/25 and signed on its behalf by:

  
.....  
Mr M A Fermor - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SHROPSHIRE CLIMATE ACTION**

**Independent examiner's report to the trustees of Shropshire Climate Action ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*C Moelwyn Williams*

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP  
Third Floor  
21 St Mary's Street  
Shrewsbury  
Shropshire  
SY1 1ED

Date: *19th December 2025*

**SHROPSHIRE CLIMATE ACTION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		31,967	3,507
<b>Charitable activities</b>			
General		3,105	-
<b>Total</b>		<u>35,072</u>	<u>3,507</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		21,421	2,869
 <b>NET INCOME</b>		13,651	638
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		947	309
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>14,598</u></u>	<u><u>947</u></u>
 <b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements



# SHROPSHIRE CLIMATE ACTION

## STATEMENT OF FINANCIAL POSITION 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Prepayments and accrued income		582	1,139
Cash in hand		16,963	2,037
		<hr/> 17,545	<hr/> 3,176
<b>CREDITORS</b>			
Amounts falling due within one year	5	(2,947)	(2,229)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 14,598	<hr/> 947
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 14,598	<hr/> 947
<b>NET ASSETS</b>		<hr/> 14,598	<hr/> 947
<b>FUNDS</b>	6	<hr/>	<hr/>
Unrestricted funds		14,598	947
<b>TOTAL FUNDS</b>		<hr/> 14,598	<hr/> 947

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

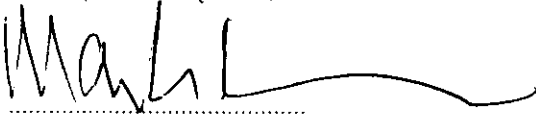
The notes form part of these financial statements

**SHROPSHIRE CLIMATE ACTION**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 MARCH 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19/12/25 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M A Fermor', written over a dotted line.

Mr M A Fermor - Trustee

The notes form part of these financial statements

## **SHROPSHIRE CLIMATE ACTION**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## **SHROPSHIRE CLIMATE ACTION**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2025**

#### **1. ACCOUNTING POLICIES - continued**

##### **Cash at bank and in hand**

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

##### **Financial instruments**

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

##### **Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### **3. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	11,885	-
Other pension costs	595	-
	<u>12,480</u>	<u>-</u>

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

	2025	2024
Employees	<u>2</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

**SHROPSHIRE CLIMATE ACTION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	3,507
	<hr/>
<b>EXPENDITURE ON</b>	
Charitable activities	
General	2,869
	<hr/>
<b>NET INCOME</b>	638
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	309
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	947
	<hr/> <hr/>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	1,728	2,229
Accruals and deferred income	1,219	-
	<hr/>	<hr/>
	2,947	2,229
	<hr/> <hr/>	<hr/> <hr/>

**6. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	947	13,651	14,598
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	947	13,651	14,598
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,072	(21,421)	13,651
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	35,072	(21,421)	13,651
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# SHROPSHIRE CLIMATE ACTION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 6. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	309	638	947
<b>TOTAL FUNDS</b>	<u>309</u>	<u>638</u>	<u>947</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,507	(2,869)	638
<b>TOTAL FUNDS</b>	<u>3,507</u>	<u>(2,869)</u>	<u>638</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	309	14,289	14,598
<b>TOTAL FUNDS</b>	<u>309</u>	<u>14,289</u>	<u>14,598</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,579	(24,290)	14,289
<b>TOTAL FUNDS</b>	<u>38,579</u>	<u>(24,290)</u>	<u>14,289</u>

**SHROPSHIRE CLIMATE ACTION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. EMPLOYEE BENEFIT OBLIGATIONS**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contribution payable by the charitable company to the fund and amounted to £595. Contributions totalling £276 were payable to the fund at the balance sheet date.

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.