ZERO IDEAS

England & Wales · Charity number 1199593

Details

Status	Registered
Legal form	CIO
Registered	2022-07-08
Register	View on the Charity Commission register

Contact

Address	Ridge Point St Marys Hill Ascot SL5 9AP
Phone	07770433566
Email	info@zeroideas.org
Website	https://zeroideas.org

Activities

Objects: TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION.TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATING TO SUSTAINABLE DEVELOPMENT AND THE PROTECTION, ENHANCEMENT AND REHABILITATION OF THE ENVIRONMENT AND TO PROMOTE STUDY AND RESEARCH IN SUCH SUBJECTS PROVIDED THAT THE USEFUL RESULTS OF SUCH STUDY ARE DISSEMINATED TO THE PUBLIC AT LARGE.SUSTAINABLE DEVELOPMENT MEANS "DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS".

Activities: Zero Ideas conducts primary and secondary research, and develops and disseminates materials, to challenge business and government thinking on climate action. We seek to introduce business and government leaders to research and ideas that will drive new mindsets and approaches, advancing the world's climate action.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£31,945	£77,169	-	-
2024-06-30	£36,400	£9,479	-	-
2023-06-30	£67,549	£13,214	-	-

Trustees

Name	Role	Appointed
Dr Antoinette Valsamakis		2022-07-08
SHABANA MELANIE GLYNN		2022-07-08

Accounts

Zero Ideas®

Trustees' Annual Report 2025

Trustees' Annual Report for the period from 1 July 2024 to 30 June 2025

Zero Ideas, a Charitable Incorporated Organisation in England & Wales.
Registered Charity Number 1199593.

Objectives and activities

The objects of Zero Ideas, as set out in our governing document, are:

To promote sustainable development for the benefit of the public by the promotion of sustainable means of achieving economic growth and regeneration.

To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs".

In pursuit of these objects, Zero Ideas conducts primary and secondary research, and develops and disseminates materials, to challenge business and government thinking on climate change and climate action. We seek to introduce business and government leaders to research and ideas that will drive new mindsets and approaches, advancing the world's climate action for the public benefit everywhere.

Our principal activities to this end are:

- Research, writing and publishing papers to constructively criticise prevailing approaches to climate action where these may be ineffective or not as effective as could be, and propose alternative approaches;
- Disseminating the insights from this research through direct engagement with business and government leaders and their influencers;
- Designing, conducting and analysing primary research into public and other audience perceptions and acceptance of different climate solutions, to inform the research above.

Our research is made available to the public on our own website at zeroideas.org, posted on LinkedIn (linkedin.com/company/zeroideas) and published through third parties where feasible.

Our trustees' focus on both the research and dissemination of insights and ideas to advance climate action reflects the guidance issued by the Charity Commission on public benefit.

Achievements and performance

In this accounting period we have researched and published the following papers (all available at https://zeroideas.org and/or where indicated):

Climate Tech Forward: Popular support for the science and technologies that can help stop climate change (a research report based on primary research led by Zero Ideas, in collaboration with Potential Energy Coalition and WePlanet)

When we reset, let's separate climate action from social justice (published in *Responsible Investor*)

Climate worry is moving right

Survey: Do more Conservatives fear climate change than Liberals (a Forbes online article based on our research paper *Climate worry is moving right*)

The myth of 'mobilising capital' (published in *Responsible Investor*)

A transition plan needs a transition mindset (published in *Responsible Investor*)

Responsible Investor chose the right name (published in *Responsible Investor*)

The silent majority on climate change: The left can't save the planet on its own. Luckily, it doesn't need to. (published in *Persuasion*)

Unleashing multi-partisan support for climate action

Seeking Impact: Using theories of change to assess and guide corporate climate action (published by Chapter Zero)

We have participated in conferences to share and discuss this research in London, Geneva, and Italy.

Financial review

We opened this financial period with a cash balance of £81,256. In this financial period, we received grants for research projects totalling £31,753, and other income of £192, for a total inflow of £31,945. We spent £77,169 on charitable activities, leaving reserves of £36,032 carried forward into 2024-2025. The bulk of our spend (£67,095) was on professional services fees for the primary research behind our reports *Climate Tech Forward* and *Climate worry is moving right*.

Structure, governance and management

Zero Ideas is a Charitable Incorporated Organisation whose only voting members are its charity trustees. It is governed by a constitution that follows the Charity Commission model for such organisation.

There is no maximum number of trustees. New trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. There are no term limits for our trustees.

Reference and administrative details

Charity name: Zero Ideas

Registered charity number: 1199593

Charity's principal address: Ridge Point, St Mary's Hill, Ascot SL5 9AP, United Kingdom

Trustees (all in office for the whole reporting year):

Simon Glynn

Shabana Glynn

Antoinette Valsamakis

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Simon Glynn
Chair

Date: 19 November 2025

Zero Ideas®

Annual Accounts 2025

Annual Accounts for the period from 1 July 2024 to 30 June 2025

Zero Ideas, a Charitable Incorporated Organisation in England & Wales.
Registered Charity Number 1199593.

CHARITY COMMISSION FOR ENGLAND AND WALES

ZERO IDEAS				Charity No (if any)	1199593	
Annual accounts for the period						
Period start date	01-Jul-24	**To**		Period end date	30-Jun-25	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	81,256
Charitable activities	S02	31,753	-	-	31,753	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	192	-	-	192	-
Total	S07	31,945	-	-	31,945	81,256
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	77,169	-	-	77,169	-
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	77,169	-	-	77,169	-
Net income/(expenditure) before investment gains/(losses)	S13	- 45,224	-	-	- 45,224	81,256
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 45,224	-	-	- 45,224	81,256
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 45,224	-	-	- 45,224	81,256
Reconciliation of funds:						
Total funds brought forward	S21	81,256	-	-	81,256	-
Total funds carried forward	S22	36,032	-	-	36,032	81,256

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	36,032	-	-	36,032	-
Total current assets	B10	36,032	-	-	36,032	-
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	36,032	-	-	36,032	-
Total assets less current liabilities	B13	36,032	-	-	36,032	-
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	36,032	-	-	36,032	-
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	36,032		-	36,032	-
Revaluation reserve	B20				-	
Total funds	B21	36,032	-	-	36,032	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Simon Glynn	

Section C	Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Section C Notes to the accounts (cont)

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **TRUE**

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **TRUE**

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) — ***TRUE***

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	0	0

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) — ***TRUE***

Last year

There have been no related party transactions in the reporting period (True or False) — ***TRUE***

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A	Independent Examiner's Report

Report to the trustees	Charity Name Zero Ideas		
On accounts for the year ended	30 June 2025	**Charity no (if any)**	1199593
Set out on pages	Pages 1-2 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/06/25**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:	[signature]	**Date:**	20/02/26
Name:	Nicola Brewster		
Relevant professional qualification(s) or body (if any):	n/a		
Address:	162b Chobham Road		
	Ascot, Berks		

SL5 0HU

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	n/a

Accounts

Zero Ideas®

Trustees' Annual Report 2024

Trustees' Annual Report for the period from 1 July 2023 to 30 June 2024

Zero Ideas, a Charitable Incorporated Organisation in England & Wales.
Registered Charity Number 1199593.

Objectives and activities

The objects of Zero Ideas, as set out in our governing document, are:

To promote sustainable development for the benefit of the public by the promotion of sustainable means of achieving economic growth and regeneration.

To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs".

In pursuit of these objects, Zero Ideas conducts primary and secondary research, and develops and disseminates materials, to challenge business and government thinking on climate change and climate action. We seek to introduce business and government leaders to research and ideas that will drive new mindsets and approaches, advancing the world's climate action for the public benefit everywhere.

Our principal activities to this end are:

- Research, writing and publishing papers to constructively criticise prevailing approaches to climate action where these may be ineffective or not as effective as could be, and propose alternative approaches;
- Disseminating the insights from this research through direct engagement with business and government leaders and their influencers;
- Designing, conducting and analysing primary research into public and other audience perceptions and acceptance of different climate solutions, to inform the research above.

Our research is made available to the public on our own website at zeroideas.org, posted on LinkedIn (linkedin.com/company/zeroideas) and published through third parties where feasible.

Our trustees' focus on both the research and dissemination of insights and ideas to advance climate action reflects the guidance issued by the Charity Commission on public benefit.

Achievements and performance

In this accounting period we have researched and published the following papers (all available at https://zeroideas.org and/or where indicated):

Economic incentives are key to driving sustainability at scale (a collaboration with the Financial Services Agency of Japan, published in *MIT Sloan Management Review*; published with open access at zeroideas.org as *Sustainable finance supply needs industrial strategy demand*)

Later is too late: A comprehensive analysis of the messaging that accelerates climate action in the G20 and beyond (a collaboration with Potential Energy Coalition, the Yale Program on Climate Change Communication and the Meliore Foundation)

Why 'transitioning away from fossil fuels' is the right formula

Just because you should doesn't mean you can (published in *Responsible Investor*)

Seeking Impact: Using theories of change to assess and guide corporate climate action (a collaboration with, and published by, the Centre for Climate Engagement at Hughes Hall, University of Cambridge, with a summary version published also by Chapter Zero)

It's time to challenge our finance-led theory of change (published in *Responsible Investor*)

As we financialise climate change, let's learn from microfinance (published in *Responsible Investor*)

'Science-based targets' can never be what they say they are (published in *Responsible Investor*)

We have participated in conferences to share and discuss this research in London, New York, San Francisco, and Dubai (COP 28).

Financial review

We opened this financial period with a cash balance of £54,335. In this financial period, we received professional fees for research projects totalling £36,000, and other income of £400, for a total inflow of £36,400. We spent £9,479 on charitable activities, leaving reserves of £81,256 carried forward into 2024-2025.

Structure, governance and management

Zero Ideas is a Charitable Incorporated Organisation whose only voting members are its charity trustees. It is governed by a constitution that follows the Charity Commission model for such organisation.

There is no maximum number of trustees. New trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. There are no term limits for our trustees.

Reference and administrative details

Charity name: Zero Ideas

Registered charity number: 1199593

Charity's principal address: Ridge Point, St Mary's Hill, Ascot SL5 9AP, United Kingdom

Trustees (all in office for the whole reporting year):

Simon Glynn

Shabana Glynn

Antoinette Valsamakis

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Simon Glynn
Chair

Date: 5 August 2024

Zero Ideas

Annual Accounts 2024

Annual Accounts for the period from 1 July 2023 to 30 June 2024

Zero Ideas, a Charitable Incorporated Organisation in England & Wales.
Registered Charity Number 1199593.

CHARITY COMMISSION FOR ENGLAND AND WALES

ZERO IDEAS			Charity No (if any)	1199593
Annual accounts for the period				
Period start date	01-Jul-23	To	Period end date	30-Jun-24

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	54,335
Charitable activities	S02	36,000	-	-	36,000	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	400	-	-	400	-
Total	S07	36,400	-	-	36,400	54,335
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	9,479	-	-	9,479	-
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	9,479	-	-	9,479	-
Net income/(expenditure) before investment gains/(losses)	S13	26,921	-	-	26,921	54,335
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	26,921	-	-	26,921	54,335
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	26,921	-	-	26,921	54,335
Reconciliation of funds:						
Total funds brought forward	S21	54,335	-	-	54,335	-
Total funds carried forward	S22	81,256	-	-	81,256	54,335

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	81,256	-	-	81,256	-
Total current assets	B10	81,256	-	-	81,256	-
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	81,256	-	-	81,256	-
Total assets less current liabilities	B13	81,256	-	-	81,256	-
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	81,256	-	-	81,256	-
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	81,256		-	81,256	-
Revaluation reserve	B20				-	
Total funds	B21	81,256	-	-	81,256	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Simon Glynn	

Section C	Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Section C	Notes to the accounts	(cont)

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	***TRUE***

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	0	0

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	***TRUE***

Last year

There have been no related party transactions in the reporting period (True or False)	***TRUE***

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A — Independent Examiner's Report

Report to the trustees	Zero Ideas		
On accounts for the year ended	30 June 2024	**Charity no (if any)**	1199593
Set out on pages	Pages 1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:	[signature]	**Date:**	17 October 2024
Name:	Nicola Brewster		
Relevant professional qualification(s) or body (if any):	n/a		
Address:	162b Chobham Road		
	Ascot		
	SL5 0HU		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	n/a

Accounts

Zero Ideas®

Trustees' Annual Report 2023

Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

Zero Ideas, a Charitable Incorporated Organisation in England & Wales.
Registered Charity Number 1199593.

Objectives and activities

The objects of Zero Ideas, as set out in our governing document, are:

To promote sustainable development for the benefit of the public by the promotion of sustainable means of achieving economic growth and regeneration.

To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs".

In pursuit of these objects, Zero Ideas conducts primary and secondary research, and develops and disseminates materials, to challenge business and government thinking on climate change and climate action. We seek to introduce business and government leaders to research and ideas that will drive new mindsets and approaches, advancing the world's climate action for the public benefit everywhere.

Our principal activities to this end are:

- Research, writing and publishing papers to constructively criticise prevailing approaches to climate action where these may be ineffective or not as effective as could be, and propose alternative approaches;
- Disseminating the insights from this research through direct engagement with business and government leaders and their influencers;
- Designing, conducting and analysing primary research into public and other audience perceptions and acceptance of different climate solutions, to inform the research above.

Our research is made available to the public on our own website at zeroideas.org, posted on LinkedIn (linkedin.com/company/zeroideas) and published through third parties where feasible.

Our trustees' focus on both the research and dissemination of insights and ideas to advance climate action reflects the guidance issued by the Charity Commission on public benefit.

Achievements and performance

In this first accounting period we have researched and published the following papers (all available at https://zeroideas.org):

We must stop building a Soviet carbon economy (published in *ESG on a Sunday* newsletter)

Misplaced morality in companies' climate action

Radical Realism: Climate action that is fast, feasible and universal (published on *replanet.ngo*)

What if climate justice means climate delay?

Making this a decade of delivery, not disclosure (published in *Responsible Investor*)

Liberating climate action from politics (published in Open Access Government)

Keeping politics out of companies' climate action

We have also participated in the research design, execution, analysis, report writing and dissemination of *The world wants new nuclear*, a research report from the four NGOs Clearpath, Potential Energy, RePlanet and Third Way.

To disseminate our research output as widely as possible we established Zero Ideas' web presence, worked with a PR firm to get by-lined publications, participated in conferences in New York and Tokyo, and engaged directly with business and government leaders.

Financial review

In this first financial period, we received donations totalling £67,549. We spend £13,214 on charitable activities, leaving reserves of £54,335 carried forward into 2023-2024.

The charity's principal, and currently sole, source of funds is grants made by Simon and Shabana Giving, a grant-making charity set up and privately funded by two of the trustees of Zero Ideas. The grants made to Zero Ideas were intended to fund multiple years of activity in the absence of additional funding – hence the high level of reserves carried forward relative to money spent in the year.

Structure, governance and management

Zero Ideas is a Charitable Incorporated Organisation whose only voting members are its charity trustees. It is governed by a constitution that follows the Charity Commission model for such organisation.

There is no maximum number of trustees. New trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. There are no term limits for our trustees.

Reference and administrative details

Charity name: Zero Ideas

Registered charity number: 1199593

Charity's principal address: Ridge Point, St Mary's Hill, Ascot SL5 9AP, United Kingdom

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Simon Glynn
Chair

Date: 23 October 2023

Zero Ideas®

Annual Accounts 2023

Annual Accounts for the period from 1 July 2022 to 30 June 2023

Zero Ideas, a Charitable Incorporated Organisation in England & Wales.
Registered Charity Number 1199593.

Section A: Statement of financial activities

Section B: Balance sheet

Section C: Notes to the accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

ZERO IDEAS	Charity No (if any)	1199593

Annual accounts for the period

Period start date	01-Jul-22	To	Period end date	30-Jun-23

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	67,549	-	-	67,549	-
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	67,549	-	-	67,549	-
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	13,214	-	-	13,214	-
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	13,214	-	-	13,214	-
Net income/(expenditure) before investment gains/(losses)	S13	54,335	-	-	54,335	-
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	54,335	-	-	54,335	-
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	54,335	-	-	54,335	-
Reconciliation of funds:						
Total funds brought forward	S21	-	-	-	-	-
Total funds carried forward	S22	54,335	-	-	54,335	-

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	54,335	-	-	54,335	-
Total current assets	B10	54,335	-	-	54,335	-
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	54,335	-	-	54,335	-
Total assets less current liabilities	B13	54,335	-	-	54,335	-
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	54,335	-	-	54,335	-
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	54,335		-	54,335	-
Revaluation reserve	B20				-	
Total funds	B21	54,335	-	-	54,335	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Simon Glynn	

Section C	Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Section C	Notes to the accounts	(cont)

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	***TRUE***

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	0	0

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	***TRUE***

Last year

There have been no related party transactions in the reporting period (True or False)	***TRUE***

Independent examiner's report on the accounts

Section A	Independent Examiner's Report

Report to the trustees	Zero Ideas		
On accounts for the year ended	30 June 2023	**Charity no (if any)**	1199593
Set out on pages	Pages 1-2 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30 / 06 / 2023**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

* *Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	06 August 2023
Name:	Cory Charles Cruser		
Relevant professional qualification(s) or body (if any):	N/A		
Address:	10 Redholm Park		
	Greenheads Road		
	North Berwick EH39 4TB		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	No material matters of concern to highlight