

UK HEALTH ALLIANCE ON CLIMATE CHANGE

England & Wales · Charity number 1200769

Details

Other names	UKHACC
Status	Registered
Legal form	CIO
Registered	2022-10-20
Register	View on the Charity Commission register

Contact

Address UK Health Alliance On Climate Chang
British Medical Journal
B M A House
Tavistock Square
London
WC1H 9JR

Phone 02071111105

Email info@ukhealthalliance.org

Website www.ukhealthalliance.org

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PROMOTE FOR THE PUBLIC BENEFIT THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT AND THE ADVANCEMENT OF HEALTH IN PARTICULAR BUT NOT EXCLUSIVELY BY: (A) ENABLING AND SUPPORTING HEALTH PROFESSIONALS AND HEALTH BODIES TO PROMOTE PUBLIC HEALTH IN THE FACE OF CLIMATE CHANGE AND RELATED ISSUES; AND (B) SUPPORTING STRATEGIES AND METHODS OF REDUCTION, MITIGATION AND ADAPTATION IN RESPONSE TO CLIMATE CHANGE WHICH IMPROVE PUBLIC HEALTH.

Activities: We preserve and protect the health of people by bringing together health professionals to advocate for just responses to the climate and ecological crisis. We promote the health benefits that flow from these changes and empower health professionals to make changes in their professional and personal lives to advocate for just responses to the climate and ecological crises.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Kenya
- Northern Ireland
- Scotland
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£131,711	£123,623	-	-
2024-12-31	£157,704	£164,770	-	-
2023-12-31	£345,692	£182,914	-	-

Trustees

Name	Role	Appointed
Professor Hugh Montgomery OBEFMedSci	Chair	2025-09-18
Andrew Mackenzie		2025-09-18
Christopher Banks		2025-04-17
Dr Alexander Robertson		2025-09-18
Dr Emma Radcliffe MRCP		2023-09-29
Dr Sandra Mather MSc, PhD		2023-09-29
Eleanor Roaf FFPH		2023-09-29
Professor Jill Janette Freda Belch OBE		2024-09-26
Rodney Richard Morton		2024-09-26
Rosemary Gallagher		2022-10-20

UK HEALTH ALLIANCE ON CLIMATE CHANGE

England & Wales - Charity number 1200769

Accounts

Charity no. 1200769

**UK Health Alliance on Climate Change
Report and Unaudited Financial
Statements
31 December 2025**

UK Health Alliance on Climate Change

Reference and administrative details

For the year ended 31 December 2025

Charity number	1200769																												
Registered office and operational address	British Medical Journal B M A House Tavistock Square London WC1H 9JR																												
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Richard Smith CBE (Chair)</td><td>(resigned 28 September 2025)</td></tr><tr><td>Professor Hugh Montgomery OBEFMedSci (Co-Chair)</td><td>(appointed and Co-Chair from 18 September 2025)</td></tr><tr><td>Dr Sandra Mather MSc, PhD (Co-Chair)</td><td>(Co-Chair from September 2025)</td></tr><tr><td>Christopher Banks (Treasurer)</td><td>(appointed 17 April 2025)</td></tr><tr><td>Professor Jill Belch OBE</td><td></td></tr><tr><td>Juliet Dobson MA</td><td>(resigned 28 September 2025)</td></tr><tr><td>Rosemary Gallagher</td><td></td></tr><tr><td>Dr Jacob Krzanowski</td><td>(resigned 28 September 2025)</td></tr><tr><td>Andrew Mackenzie</td><td>(appointed 18 September 2025)</td></tr><tr><td>Rodney Morton</td><td></td></tr><tr><td>Dr Emma Radcliffe MRCP</td><td></td></tr><tr><td>Eleanor Roaf FFPH</td><td></td></tr><tr><td>Dr Alexander Robertson</td><td>(appointed 18 September 2025)</td></tr><tr><td>Ranee Thakar MD FRCOG</td><td></td></tr></table>	Richard Smith CBE (Chair)	(resigned 28 September 2025)	Professor Hugh Montgomery OBEFMedSci (Co-Chair)	(appointed and Co-Chair from 18 September 2025)	Dr Sandra Mather MSc, PhD (Co-Chair)	(Co-Chair from September 2025)	Christopher Banks (Treasurer)	(appointed 17 April 2025)	Professor Jill Belch OBE		Juliet Dobson MA	(resigned 28 September 2025)	Rosemary Gallagher		Dr Jacob Krzanowski	(resigned 28 September 2025)	Andrew Mackenzie	(appointed 18 September 2025)	Rodney Morton		Dr Emma Radcliffe MRCP		Eleanor Roaf FFPH		Dr Alexander Robertson	(appointed 18 September 2025)	Ranee Thakar MD FRCOG	
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Eleanor Roaf FFPH																													
Dr Alexander Robertson	(appointed 18 September 2025)																												
Ranee Thakar MD FRCOG																													
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ																												
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																												

UK Health Alliance on Climate Change

Report of the trustees

For the year ended 31 December 2025

The trustees represent the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

To promote for the public benefit the conservation, protection and improvement of the physical and natural environment and the advancement of health in particular but not exclusively by: (a) enabling and supporting health professionals and health bodies to promote public health in the face of climate change and related issues; and (b) supporting strategies and methods of reduction, mitigation and adaptation in response to climate change which improve public health.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

In January, we received a letter from the Prime Minister's office that said "The important work of the UK Health Alliance on Climate Change in the medical sector should rightly be recognised and praised." The letter unreservedly thanked all those at UKHACC for their "tremendous dedication and commitment to better our society" and said the charity should "be very proud of the incredible impact you have made, and will continue to make, in all our lives."

The charity published an evidence-based policy report on Building a Climate-Resilient Health System in the UK. The report presented recommendations for introducing measures across the health system to make it more resilient to climate threats. The charity held a roundtable meeting at the Royal College of Physicians which was attended by senior leaders across the health system to discuss barriers and opportunities to implement the recommendations.

The charity responded to the UK government consultation on the ten year health plan for England. The response highlighted the opportunity to use the three shifts as a means to both deliver a more sustainable, resilient health system, while also improving public health outcomes and demands on the system. The charity coordinated a letter signed by 30+ senior leaders across UKHACC membership organisations which called on the government to prioritise decarbonisation and resilience in the ten year plan, which they did.

The charity campaigned on phasing out fossil fuels to reduce the associated health harms of both climate change and air pollution caused by fossil fuel production and use. The charity responded to a government consultation on the Future of the North Sea which stressed the need to support individuals, communities and workers in the transition to protect health and livelihoods and maximise opportunities for people. The charity wrote to the Prime Minister outlining the concerns of the health community regarding the health risks associated with the burning of oil and gas and urging rejection of any proposals to drill the Rosebank oilfield on the basis of incompatibility with safe climate limits. The charity wrote to the Secretary of State for Health and Social Care in the UK Government and the Cabinet Secretary for Health and Social Care in the Scottish Government to ask them to speak out about the health risks of oil and gas production and to call for no new licences for extraction to be issued.

UK Health Alliance on Climate Change

Report of the trustees

For the year ended 31 December 2025

The charity partnered with the Lancet Countdown on Health and Climate Change to produce UK policy priorities drawn from evidence of the 2025 Lancet Countdown report. The UK policy priorities called for a phase out of fossil fuels and scaling up of renewable energy to cut air pollution, reduce heat health risks, and prevent fuel poverty; promote healthier, plant rich diets to improve health, cut emissions, and reduce food insecurity; and increased adaptation funding to protect health and health systems. The policy priorities were launched at an event at the Wellcome Trust in London with senior health professionals and decision makers in attendance.

The charity published manifestos for the Scottish and Welsh government elections. The manifestos outlined priorities for the devolved governments to protect health and the health service from climate change. The manifestos were shared with the party leaders of all parties in the devolved nations.

The charity participated in the Act Now, Change Forever mass lobby that was coordinated by The Climate Coalition. The event was attended by 5,000 people calling on MPs of all parties to act now for a healthier, fairer, safer future. The Prime Minister shared a statement recognising the strength of the movement and outlining the government's commitment to clean energy, warmer homes and nature protection. In Scotland, the First Minister joined the lobby and reaffirmed the government's commitment to reach net zero by 2045. In Wales, hundreds met at the Senedd to press for bold climate action.

The charity supported a campaign led by the Global Climate and Health Alliance that called on health organisations to cut ties with public relations and advertising agencies that work with the fossil fuel industry.

The charity campaigned with the Healthy Air Coalition on cleaner air. This included the publication of a Blueprint for Cleaner Air; signatories on a letter to the UK government to bring air quality targets in line with World Health Organization guidelines; signatories on a letter calling for a reversal of the decision regarding wood burning stoves in new builds due to their significant health risks; and signatories on a joint letter to the Council of Europe calling for the adoption of an additional protocol to the European Convention on Human Rights that recognises the right to a clean, healthy, and sustainable environment.

The charity campaigned for transformation of the food environment to make it more sustainable and healthier. It joined the Eating Better Alliance in calling for mandatory reporting of food retailers and manufacturers on plant and animal protein, fruit and vegetable sales, and climate emissions. It was a signatory on a policy paper that set out measures the government can enact to increase production and consumption of plant-rich diets in the UK. The charity produced a 'How To' guide for health organisations to implement policies to prioritise plant-based sustainable food. The report was shared with all members of UKHACC and published on the charity's website. The charity also held an information session to inform people how to use the guide and shared it with other external partners and individuals to encourage wider uptake of the policies.

The charity responded to the UK government consultation on the phase out of petrol and diesel vehicles. The response highlighted the health harms of fossil fuel-emitting vehicles and called for the 2030 target for phasing them out to be retained.

The charity responded to the Health and Care Professions Council corporate strategy, calling for prioritisation of actions around decarbonisation, environmental sustainability and resilience to climate threats.

UK Health Alliance on Climate Change

Report of the trustees

For the year ended 31 December 2025

The charity responded to a GMC consultation on Medical Licencing Assessments. It called for sustainable healthcare to be included in assessment for foundation doctors to ensure they are prepared for climate threats and the requirements of sustainable healthcare delivery.

The charity partnered with the National Emergency Briefing which was presented to politicians and leaders from business, culture, sport, faith, and the media. UKHACC co-Chair Hugh Montgomery was an expert panellist speaking at the briefing which detailed the implications for health, food, national security and the economy.

The charity participated in multiple conferences and networking events to promote public health in the face of climate threats and to present strategies for mitigating and adapting to climate change and nature loss for the benefit of health.

Financial review

The overall income was £131,711 (2024: £157,704) which includes membership subscriptions income, charitable donations and interest income.

Expenditure on charitable activities for the year was £120,384 (2024: £160,983). Governance costs for the year were £4,903 (2024: £8,769) and included accountancy fees of £4,784 (2024: £5,263) and legal and professional fees of £Nil (2024: £3,506).

Policy on reserves

Reserves at the end of the year total £163,800 (2024: £155,712), which are made up of unrestricted general funds. In the prior year, £142,633 of reserves were unrestricted and £13,079 of reserves were restricted. Reserves are held for future expenditure on the objects of the charity.

At 31 December 2025, £163,355 was held in free reserves (2024: £142,077). The charity has a policy of holding reserves equivalent to three months running costs, which equates to £21,000. Trustees will be reviewing the current level of reserves and how best to utilise the excess above the charity's target level.

Structure, governance and management

Nature of governing document

The charity is incorporated as a Charitable Incorporated Organisation and governed by a constitution which is dated 22 September 2022.

Recruitment and appointment of trustees

Charity trustees are elected following a call for nominations to membership organisations and subsequent election at the AGM (one vote per membership organisation). Candidates are invited to submit candidate statements outlining their commitment to draw on their skills and experience to help shape our vision, strategic objectives and ensure the charity's resources are managed responsibly and in compliance with our obligations and regulations of the Charity Commission.

At the AGM held in September 2025, three founding trustees - Juliet Donson, Jacob Krzanowski, and Richard Smith retired. Richard Smith was formerly the Chair. Two new trustees were elected - Andrew Mackenzie and Sandy Robertson.

UK Health Alliance on Climate Change

Report of the trustees

For the year ended 31 December 2025

Recruitment of a replacement Chair involved a call for applications which was shared via email and social media to stakeholders. Following a recruitment process involving submission of applications and interview, co-Chairs Hugh Montgomery and Sandy Mather were appointed. Their appointment was approved at the AGM in September. Sandy Mather had previously been an elected trustee.

In May, the charity co-opted a Treasurer, Chris Banks, to the trustee board. Recruitment of Treasurer was via submission of an application and interview.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity are not required to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

UK Health Alliance on Climate Change

Report of the trustees

For the year ended 31 December 2025

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 7 May 2026 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Hugh Montgomery', followed by a horizontal line extending to the right.

Hugh Montgomery - Co-Chair

Independent examiner's report

To the trustees of

UK Health Alliance on Climate Change

I report to the trustees on my examination of the accounts of UK Health Alliance on Climate Change (the CIO) for the year ended 31 December 2025, which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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

Godfrey Wilson Limited also provides bookkeeping/payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2024, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Dougal Howard

Date: 7 May 2026

Dougal Howard ACA

Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

UK Health Alliance on Climate Change

Statement of financial activities

For the year ended 31 December 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies	3	-	131,524	131,524	123,266
Charitable activities	4	-	-	-	34,256
Investments		-	187	187	182
Total income		<u>-</u>	<u>131,711</u>	<u>131,711</u>	<u>157,704</u>
Expenditure on:					
Raising funds		590	2,649	3,239	3,787
Charitable activities		<u>12,489</u>	<u>107,895</u>	<u>120,384</u>	<u>160,983</u>
Total expenditure	5	<u>13,079</u>	<u>110,544</u>	<u>123,623</u>	<u>164,770</u>
Net income / (expenditure) and net movement in funds	6	(13,079)	21,167	8,088	(7,066)
Reconciliation of funds:					
Total funds brought forward		<u>13,079</u>	<u>142,633</u>	<u>155,712</u>	<u>162,778</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>163,800</u></u>	<u><u>163,800</u></u>	<u><u>155,712</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

UK Health Alliance on Climate Change

Balance sheet

As at 31 December 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	9		445	556
Current assets				
Debtors	10	65,633		60,527
Cash at bank and in hand		<u>104,439</u>		<u>101,536</u>
		170,072		162,063
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(6,717)</u>		<u>(6,907)</u>
Net current assets			<u>163,355</u>	<u>155,156</u>
Net assets	12		<u>163,800</u>	<u>155,712</u>
Funds	13			
Restricted funds			-	13,079
Unrestricted funds				
General funds			<u>163,800</u>	<u>142,633</u>
Total charity funds			<u>163,800</u>	<u>155,712</u>

Approved by the trustees on 7 May 2026 and signed on their behalf by



Hugh Montgomery - Co-Chair

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies

a) General information and basis of preparation

UK Health Alliance on Climate Change is a charitable incorporated organisation registered in England and Wales. The registered office address is British Medical Journal, B M A House, Tavistock Square, London, WC1H 9JR.

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity has taken advantage of the exemption available to small charities not to include a statement of cash flows.

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

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. This includes income from membership subscriptions, which are in substance donations rather than payments for goods for services, so this is not deferred over the period covered by the membership.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

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

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff time as follows:

	2025	2024
Raising funds	4%	3%
Charitable activities	96%	97%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	20% reducing balance
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Items of equipment are capitalised where the purchase price exceeds £100.

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The trust 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 with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies (continued)

m) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

n) Accounting estimates and key judgements

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1h above.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations	-	123,266	123,266
Charitable activities	34,256	-	34,256
Investments	-	182	182
	<u>34,256</u>	<u>123,448</u>	<u>157,704</u>
Total income			
	<u>34,256</u>	<u>123,448</u>	<u>157,704</u>
Expenditure on:			
Raising funds	590	3,197	3,787
Charitable activities	41,244	119,739	160,983
	<u>41,834</u>	<u>122,936</u>	<u>164,770</u>
Total expenditure			
	<u>41,834</u>	<u>122,936</u>	<u>164,770</u>
Net (expenditure) / income and net movement in funds	<u>(7,578)</u>	<u>512</u>	<u>(7,066)</u>

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2025

3. Income from donations and legacies

	2025	2024
	Total	Total
	£	£
Donations from companies, trusts and similar proceeds	165	450
Membership subscriptions	131,359	122,816
Total income from donations and legacies	131,524	123,266

All income from donations and legacies was unrestricted in the current and prior period.

4. Income from charitable activities

	2025	2024
	Total	Total
	£	£
Grants receivable	-	34,256

All income from charitable activities in the prior period was restricted.

The charity received no government grants to fund charitable activities in the current or prior year.

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2025

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 7)	1,595	40,105	38,070	79,770
Governance costs	-	-	4,903	4,903
Trade subscriptions	-	19,100	-	19,100
Travel and subsistence	-	2,782	-	2,782
Depreciation of office equipment	-	111	-	111
Bank charges	-	60	-	60
Consultancy fees	-	16,897	-	16,897
Sub-total	1,595	79,055	42,973	123,623
Allocation of support and governance costs	1,644	41,329	(42,973)	-
Total expenditure	3,239	120,384	-	123,623

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 7)	2,272	72,253	39,087	113,612
Allocated support costs	-	-	1,823	1,823
Governance costs	-	-	8,769	8,769
Trade subscriptions	-	22,950	-	22,950
Travel and subsistence	-	3,666	-	3,666
Depreciation of office equipment	-	139	-	139
Bank charges	-	60	-	60
Consultancy fees	-	13,751	-	13,751
Sub-total	2,272	112,819	49,679	164,770
Allocation of support and governance costs	1,515	48,164	(49,679)	-
Total expenditure	3,787	160,983	-	164,770

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2025

6. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	111	139
Operating lease payments	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses*	119	Nil
Independent examiners' remuneration (excluding VAT):		
▪ Independent examination	3,100	2,950
▪ Other services	887	1,436
	<u>887</u>	<u>1,436</u>

*During the year, expenses were reimbursed to two trustees for travel costs (2024: nil).

In common with other charities of our size and nature we use our examiners to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities. Our examiners have also provided bookkeeping and payroll services to the charity during the year.

7. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	75,778	104,936
Social security costs	2,571	6,597
Pension costs	1,421	2,079
	<u>79,770</u>	<u>113,612</u>

	2025 No.	2024 No.
Employees earning more than £60,000 during the year:		
Between £70,000 and £80,000	<u>1</u>	<u>1</u>

The key management personnel of the charity comprise the Trustees and Director. The total employee benefits of the key management personnel were £76,215 (2024: £76,712).

	2025 No.	2024 No.
Average head count	<u>1</u>	<u>2</u>

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2025

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2025 and 31 December 2025	<u>769</u>	<u>769</u>
Depreciation		
At 1 January 2025	213	213
Charge for the year	<u>111</u>	<u>111</u>
At 31 December 2025	<u>324</u>	<u>324</u>
Net book value		
At 31 December 2025	<u><u>445</u></u>	<u><u>445</u></u>
At 31 December 2024	<u><u>556</u></u>	<u><u>556</u></u>

10. Debtors

	2025 £	2024 £
Trade debtors	56,872	52,294
Prepayments	8,661	8,133
Other debtors	<u>100</u>	<u>100</u>
	<u>65,633</u>	<u>60,527</u>

11. Creditors: amounts falling due within 1 year

	2025 £	2024 £
Accruals	5,489	6,491
Other creditors	510	-
Other taxation and social security	<u>718</u>	<u>416</u>
	<u>6,717</u>	<u>6,907</u>

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2025

12. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	445	445
Current assets	-	170,072	170,072
Current liabilities	-	(6,717)	(6,717)
Net assets at 31 December 2025	-	163,800	163,800
Prior period comparative			
	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	556	556
Current assets	13,079	148,984	162,063
Current liabilities	-	(6,907)	(6,907)
Net assets at 31 December 2024	13,079	142,633	155,712

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2025

13. Movements in funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
Restricted funds				
Green Surgery project	<u>13,079</u>	<u>-</u>	<u>(13,079)</u>	<u>-</u>
Total restricted funds	<u>13,079</u>	<u>-</u>	<u>(13,079)</u>	<u>-</u>
Unrestricted funds				
General funds	<u>142,633</u>	<u>131,711</u>	<u>(110,544)</u>	<u>163,800</u>
Total unrestricted funds	<u>142,633</u>	<u>131,711</u>	<u>(110,544)</u>	<u>163,800</u>
Total funds	<u>155,712</u>	<u>131,711</u>	<u>(123,623)</u>	<u>163,800</u>

Prior period comparative

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Restricted funds				
Green Surgery project	<u>20,657</u>	<u>34,256</u>	<u>(41,834)</u>	<u>13,079</u>
Total restricted funds	<u>20,657</u>	<u>34,256</u>	<u>(41,834)</u>	<u>13,079</u>
Unrestricted funds				
General funds	<u>142,121</u>	<u>123,448</u>	<u>(122,936)</u>	<u>142,633</u>
Total unrestricted funds	<u>142,121</u>	<u>123,448</u>	<u>(122,936)</u>	<u>142,633</u>
Total funds	<u>162,778</u>	<u>157,704</u>	<u>(164,770)</u>	<u>155,712</u>

Purposes of restricted funds

Green Surgery project

Grant funding received from the Health Foundation was restricted to activities involved in:

1. Supporting delivery of a project involving multiple stakeholders to produce an evidence-based guide and resources on decarbonising surgical care pathways;
2. Develop climate and health policies for advocacy and influencing; and
3. Communicate the importance of climate action for health to health professionals.

14. Related party transactions

During the year, the trustees made donations totalling £165 (2024: £Nil). There were no conditions attached to these.

UK HEALTH ALLIANCE ON CLIMATE CHANGE

England & Wales - Charity number 1200769

Accounts

Charity no. 1200769

**UK Health Alliance on Climate Change
Report and Unaudited Financial
Statements
31 December 2024**

UK Health Alliance on Climate Change

Reference and administrative details

For the year ended 31 December 2024

Charity number	1200769
Registered office and operational address	British Medical Journal B M A House Tavistock Square London WC1H 9JR
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <p>Richard Smith CBE (Chair) Professor Jill Belch OBE (appointed 26 September 2024) Juliet Dobson MA Rosemary Gallagher Dr Terence Kemple (resigned 26 September 2024) Dr Jacob Krzanowski Dr Elizabeth Marder (resigned 26 September 2024) Dr Sandra Mather MSc, PhD Rodney Morton (appointed 26 September 2024) Dr Emma Radcliffe MRCP Eleanor Roaf FFPH Ranee Thakar MD FRCOG</p>
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

UK Health Alliance on Climate Change

Report of the trustees

For the year ended 31 December 2024

The trustees represent the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

To promote for the public benefit the conservation, protection and improvement of the physical and natural environment and the advancement of health in particular but not exclusively by: (a) enabling and supporting health professionals and health bodies to promote public health in the face of climate change and related issues; and (b) supporting strategies and methods of reduction, mitigation and adaptation in response to climate change which improve public health.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The charity delivered two webinars on the Greener NHS and energy transition to 150 health professionals. The charity also supported BMJ in establishing a thought leadership community for health and climate action and endorsed an open online course on environmental sustainability in healthcare. The charity partnered with Hope for the Future to deliver a political engagement workshop for health professionals.

The charity published a manifesto outlining five priorities for the UK government to protect health and the health service from climate change and nature loss. The manifesto was shared with every candidate standing during the 2024 UK general election. The charity also empowered individual health professionals to write to their MP, 134 individuals used the UKHACC template to do this. The charity delivered a briefing in the House of Lords on the links between health, climate change, and nature. Following the election, the charity wrote to the Prime Minister and Secretaries of State. The Prime Minister's Office responded with a letter that said: "The important work of UK Health Alliance on Climate Change in the medical sector should rightly be recognised and praised. On behalf of the Prime Minister, I would like to unreservedly thank all those at UKHACC for your tremendous dedication and commitment to better our society. You all should be very proud of the incredible impact you have made, and will continue to make, in all our lives."

The charity participated in Great Big Green Week with a cycle of health professionals to raise awareness about air pollution and green space. The charity also participated in Clean Air Day with a petition for action on cleaner air. The charity supported the Restore Nature Now campaign to call for a Climate and Nature Bill.

The charity published an evidence-based policy report on how a green energy transition can mitigate climate change and protect and promote good health. The policy report outlined six recommendations for action and was shared with politicians, policy makers and health professionals to inform decision making and enhance knowledge.

UK Health Alliance on Climate Change

Report of the trustees

For the year ended 31 December 2024

The charity published an evidence-based policy report on how a plant-based, sustainable food system can mitigate climate change and protect and promote good health. The policy report outlined six recommendations for government action and five recommendations for health sector action.

The charity produced a policy brief for the UK based on data extracted from the Lancet Countdown on Health and Climate Change global data. The policy brief laid out the need for action to decarbonise the NHS, mandate a clean air act, and develop a green infrastructure strategy.

The charity wrote to the Secretary of State for Energy and Net Zero asking him to put health at the centre of negotiations at COP29, and it wrote to the Minister for Nature calling for the UK to publish a strategy to protect nature ahead of COP16. The charity responded to a consultation by the UN Convention on Biodiversity calling for the links between climate change, health and biodiversity to be strengthened in the global action plan.

The charity joined with other organisations in a letter to the Secretary of State for the Environment, Food and Rural Affairs for policies to protect nature and health. And it joined with 300 organisations to call on EU member states to protect the right to a clean, healthy and sustainable environment. The charity co-hosted a roundtable with Wildlife Trust, Natural England and Kew Gardens) on protecting nature to maximise health benefits.

The charity called for an inquiry into health system preparedness to climate threats and responded to the Scottish Government's Climate Change adaptation plan. The charity partnered with The Physiological Society to produce a roadmap for heat health.

The charity responded to the Government's consultation on an NHS Fit for the Future. The response outlined eight areas of action to ensure the sustainability and resilience of the UK health system for the future. The charity discussed sustainability requirements with NICE, participated in the BMJ future hospital commission, and supported the development of e-learning modules for decarbonising surgical care.

The charity worked with its membership organisations to deliver eleven actions within their organisations to mitigate and adapt to climate change.

The charity participated in multiple conferences and networking events to promote public health in the face of climate threats and to present strategies for mitigating and adapting to climate change and nature loss for the benefit of health.

Financial review

The overall income was £157,704 (period 20 October to 31 December 2023: £345,692) which includes donations, membership subscriptions income, grant income and interest income.

Expenditure on raising funds and charitable activities for the year was £164,770 (period 20 October to 31 December 2023: £182,914). Governance costs for the year were £8,769 (2023: £17,135) and included accountancy fees of £5,263 (2023: £8,161) and legal and professional fees of £3,506 (2023: £8,974).

UK Health Alliance on Climate Change

Report of the trustees

For the year ended 31 December 2024

Policy on reserves

Reserves held at the end of the year were £155,712 (2023: 162,778). £142,633 (2023: £142,121) of reserves were unrestricted and £13,079 (2023: £20,657) of reserves were restricted. Reserves are held for future expenditure on the objects of the charity.

At 31 December 2024, £142,077 was held in free reserves (2023: £141,426). The charity has a policy of holding reserves equivalent to three months running costs, which equates to £21,000. Trustees will be reviewing the current level of reserves and how best to utilise the excess above the charity's target level.

Structure, governance and management

Nature of governing document

The charity is constituted as a Charitable Incorporated Organisation and is governed by a constitution which is dated 22 September 2022.

Recruitment and appointment of trustees

Charity trustees are elected following a call for nominations to membership organisations and subsequent election at the AGM (one vote per membership organisation). Candidates are invited to submit candidate statements outlining their commitment to draw on their skills and experience to help shape our vision, strategic objectives and ensure the charity's resources are managed responsibly and in compliance with our obligations and regulations of the Charity Commission.

At the AGM held in September 2024, two founding trustees - Terry Kemple and Elizabeth Marder retired. Founding trustee Rose Gallagher's first term came to an end. She was re-elected and commenced a second term. Two individuals - Jill Belch and Rodney Morton - were elected as new trustees.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

UK Health Alliance on Climate Change

Report of the trustees

For the year ended 31 December 2024

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity are not required to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 19 June 2025 and signed on their behalf by

R. Smith

Richard Smith CBE - Chairman

Independent examiner's report

To the trustees of

UK Health Alliance on Climate Change

I report to the trustees on my examination of the accounts of UK Health Alliance on Climate Change (the CIO) for the year ended 31 December 2024, which are set out on pages 7 to 19.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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

Godfrey Wilson Limited also provides bookkeeping/payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2024, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Dougal Howard

Date: 19 June 2025

Dougal Howard ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

UK Health Alliance on Climate Change

Statement of financial activities

For the year ended 31 December 2024

	Note	Restricted £	Unrestricted £	12 months 2024 Total £	Restated 14 months 2023 Total £
Income from:					
Donations and legacies	3	-	123,266	123,266	254,215
Charitable activities	4	34,256	-	34,256	91,373
Investments		-	182	182	104
Total income		<u>34,256</u>	<u>123,448</u>	<u>157,704</u>	<u>345,692</u>
Expenditure on:					
Raising funds		590	3,197	3,787	3,103
Charitable activities		<u>41,244</u>	<u>119,739</u>	<u>160,983</u>	<u>179,811</u>
Total expenditure	5	<u>41,834</u>	<u>122,936</u>	<u>164,770</u>	<u>182,914</u>
Net income / (expenditure) and net movement in funds	6	(7,578)	512	(7,066)	162,778
Reconciliation of funds:					
Total funds brought forward		<u>20,657</u>	<u>142,121</u>	<u>162,778</u>	<u>-</u>
Total funds carried forward		<u><u>13,079</u></u>	<u><u>142,633</u></u>	<u><u>155,712</u></u>	<u><u>162,778</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

Prior period income and expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of income and expenditure and do not affect net income as detailed in note 15.

UK Health Alliance on Climate Change

Balance sheet

As at 31 December 2024

	Note	£	2024 £	Restated 2023 £
Fixed assets				
Tangible assets	9		556	695
Current assets				
Debtors	10	60,527		57,063
Cash at bank and in hand		<u>101,536</u>		<u>112,374</u>
		162,063		169,437
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(6,907)</u>		<u>(7,354)</u>
Net current assets			<u>155,156</u>	<u>162,083</u>
Net assets	12		<u><u>155,712</u></u>	<u><u>162,778</u></u>
Funds	13			
Restricted funds			13,079	20,657
Unrestricted funds				
General funds			<u>142,633</u>	<u>142,121</u>
Total charity funds			<u><u>155,712</u></u>	<u><u>162,778</u></u>

Approved by the trustees on 19 June 2025 and signed on their behalf by

R. Smith

Richard Smith CBE - Chairman

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies

a) General information and basis of preparation

UK Health Alliance on Climate Change is a charitable incorporated organisation registered in England and Wales. The registered office address is British Medical Journal, B M A House, Tavistock Square, London, WC1H 9JR.

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity has taken advantage of the exemption available to small charities not to include a statement of cash flows.

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

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. This includes income from membership subscriptions, which are in substance donations rather than payments for goods for services, so this is not deferred over the period covered by the membership.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

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

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff time as follows:

	2024	Restated 2023
Raising funds	3%	3%
Charitable activities	97%	97%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	20% reducing balance
--------------------	----------------------

Items of equipment are capitalised where the purchase price exceeds £100.

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The trust 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 with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies (continued)

m) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

n) Accounting estimates and key judgements

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note i above.

2. Prior period comparatives: statement of financial activities (restated)

	Restricted	Unrestricted	14 months 2023 Total
	£	£	£
Income from:			
Donations	-	254,215	254,215
Charitable activities	91,373	-	91,373
Investments	-	104	104
Total income	91,373	254,319	345,692
Expenditure on:			
Raising funds	-	3,103	3,103
Charitable activities	70,716	109,095	179,811
Total expenditure	70,716	112,198	182,914
Net income and net movement in funds	20,657	142,121	162,778

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

3. Income from donations and legacies

	12 months 2024 Total £	Restated 14 months 2023 Total £
Donations from companies, trusts and similar proceeds	450	113,222
Membership subscriptions	<u>122,816</u>	<u>140,993</u>
Total income from donations and legacies	<u><u>123,266</u></u>	<u><u>254,215</u></u>

All income from donations and legacies was unrestricted in the current and prior period. Membership subscriptions have been re-allocated from income from trading activities to income from donations and legacies as detailed in note 15.

4. Income from charitable activities

	12 months 2024 Total £	Restated 14 months 2023 Total £
Grants receivable	<u><u>34,256</u></u>	<u><u>91,373</u></u>

All income from charitable activities was restricted in the current and prior period. The prior period treatment reflects a restatement from unrestricted to restricted as detailed in note 15.

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	12 months to 31 December 2024 total £
Staff costs (note 7)	2,272	72,253	39,087	113,612
Allocated support costs	-	-	1,823	1,823
Governance costs	-	-	8,769	8,769
Trade subscriptions	-	22,950	-	22,950
Travel and subsistence	-	3,666	-	3,666
Depreciation of office equipment	-	139	-	139
Bank charges	-	60	-	60
Consultancy fees	-	13,751	-	13,751
Sub-total	2,272	112,819	49,679	164,770
Allocation of support and governance costs	1,515	48,164	(49,679)	-
Total expenditure	3,787	160,983	-	164,770
Prior period comparative (restated)				
	Raising funds £	Charitable activities £	Support and governance costs £	14 months to 31 December 2023 total £
Staff costs (note 7)	1,476	43,821	28,517	73,814
Allocated support costs	-	-	4,273	4,273
Governance costs	-	-	17,135	17,135
Trade subscriptions	-	9,158	-	9,158
Travel and subsistence	-	3,355	-	3,355
Depreciation of office equipment	-	74	-	74
Bank charges	-	120	-	120
Consultancy fees	-	74,985	-	74,985
Sub-total	1,476	131,513	49,925	182,914
Allocation of support and governance costs	1,627	48,298	(49,925)	-
Total expenditure	3,103	179,811	-	182,914

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

6. Net movement in funds

This is stated after charging:

	12 months 2024	14 months 2023
	£	£
Depreciation	139	74
Operating lease payments		
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration (excluding VAT):		
▪ Independent examination	2,950	4,600
▪ Other services	1,436	2,201

7. Staff costs and numbers

Staff costs were as follows:

	12 months 2024	14 months 2023
	£	£
Salaries and wages	104,936	67,883
Social security costs	6,597	4,547
Pension costs	2,079	1,384
	113,612	73,814

	2024	2023
	No.	No.
Employees earning more than £60,000 during the year:		
Between £70,000 and £80,000	1	-

The key management personnel of the charity comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £76,712 (2023: £57,035).

	12 months 2024	14 months 2023
	No.	No.
Average head count	2	2

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

9. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2024 and 31 December 2024	<u>769</u>	<u>769</u>
Depreciation		
At 1 January 2024	74	74
Charge for the year	<u>139</u>	<u>139</u>
At 31 December 2024	<u>213</u>	<u>213</u>
Net book value		
At 31 December 2024	<u><u>556</u></u>	<u><u>556</u></u>
At 31 December 2023	<u><u>695</u></u>	<u><u>695</u></u>

10. Debtors

	2024 £	2023 £
Trade debtors	52,294	49,965
Prepayments	8,133	7,098
Other debtors	<u>100</u>	-
	<u><u>60,527</u></u>	<u><u>57,063</u></u>

11. Creditors: amounts falling due within 1 year

	2024 £	2023 £
Trade creditors	-	1,442
Accruals	6,491	5,520
Other taxation and social security	<u>416</u>	<u>392</u>
	<u><u>6,907</u></u>	<u><u>7,354</u></u>

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

12. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	556	556
Current assets	13,079	148,984	162,063
Current liabilities	-	(6,907)	(6,907)
Net assets at 31 December 2024	<u>13,079</u>	<u>142,633</u>	<u>155,712</u>
Prior period comparative (restated)			
	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	695	695
Current assets	20,657	148,780	169,437
Current liabilities	-	(7,354)	(7,354)
Net assets at 31 December 2023	<u>20,657</u>	<u>142,121</u>	<u>162,778</u>

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

13. Movements in funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Restricted funds				
Green Surgery project	<u>20,657</u>	<u>34,256</u>	<u>(41,834)</u>	<u>13,079</u>
Total restricted funds	<u>20,657</u>	<u>34,256</u>	<u>(41,834)</u>	<u>13,079</u>
Unrestricted funds				
General funds	<u>142,121</u>	<u>123,448</u>	<u>(122,936)</u>	<u>142,633</u>
Total unrestricted funds	<u>142,121</u>	<u>123,448</u>	<u>(122,936)</u>	<u>142,633</u>
Total funds	<u>162,778</u>	<u>157,704</u>	<u>(164,770)</u>	<u>155,712</u>
Prior period comparative (restated)	At 20 October 2022 £	Income £	Expenditure £	At 31 December 2023 £
Restricted funds				
Green Surgery project	<u>-</u>	<u>91,373</u>	<u>(70,716)</u>	<u>20,657</u>
Total restricted funds	<u>-</u>	<u>91,373</u>	<u>(70,716)</u>	<u>20,657</u>
Unrestricted funds				
General funds	<u>-</u>	<u>254,319</u>	<u>(112,198)</u>	<u>142,121</u>
Total unrestricted funds	<u>-</u>	<u>254,319</u>	<u>(112,198)</u>	<u>142,121</u>
Total funds	<u>-</u>	<u>345,692</u>	<u>(182,914)</u>	<u>162,778</u>

Purposes of restricted funds

Green Surgery project

Grant funding received from the Health Foundation was restricted to activities involved in:

1. Supporting delivery of a project involving multiple stakeholders to produce an evidence-based guide and resources on decarbonising surgical care pathways;
2. Develop climate and health policies for advocacy and influencing; and
3. Communicate the importance of climate action for health to health professionals.

14. Related party transactions

There were no related party transactions in the current or prior period.

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

15. Prior period adjustment

The opening funds have been restated to correct the following material errors: (i) restricted grant income and associated restricted expenditure in the prior period had been incorrectly treated as unrestricted rather than restricted; (ii) income from membership subscriptions, which in substance is a donation, had previously been treated as income from trading activities as opposed to income from donations and legacies; and (iii) allocation of staff costs has been re-analysed between activities to be consistent with the approach taken in the current year. The effect of the restatements are set out below:

i) Correction of prior period funds

Income split between funds

	Restricted £	Unrestricted £	14 months 2023 Total £
Total income at 31 December 2023 as previously stated	-	345,692	345,692
Reallocation of grant income to restricted	<u>91,373</u>	<u>(91,373)</u>	<u>-</u>
Total income at 31 December 2023 as restated	<u><u>91,373</u></u>	<u><u>254,319</u></u>	<u><u>345,692</u></u>

Expenditure split between funds

	Restricted £	Unrestricted £	14 months 2023 Total £
Total expenditure at 31 December 2023 as previously stated	-	182,914	182,914
Reallocation of expenditure to restricted	<u>70,716</u>	<u>(70,716)</u>	<u>-</u>
Total expenditure at 31 December 2023 as restated	<u><u>70,716</u></u>	<u><u>112,198</u></u>	<u><u>182,914</u></u>

Funds

	Restricted £	Unrestricted £	2023 Total £
Total funds at 31 December 2023 as previously stated	-	162,778	162,778
Adjustment to reflect unspent restricted funds as at 31 December 2023	<u>20,657</u>	<u>(20,657)</u>	<u>-</u>
Total funds at 31 December 2023 as restated	<u><u>20,657</u></u>	<u><u>142,121</u></u>	<u><u>162,778</u></u>

UK Health Alliance on Climate Change

Notes to the financial statements

For the year ended 31 December 2024

15. Prior period adjustment (continued)

ii) Correction of prior period income allocations

<i>Income from trading activities</i>	14 months 2023 Total £
Income from trading activities as previously stated	140,993
Reallocation to income from donations and legacies	<u>(140,993)</u>
Income from trading activities as restated	<u><u>-</u></u>

Income from donations and legacies

	14 months 2023 Total £
Income from donations and legacies as previously stated	113,222
Reallocation from income from trading activities	<u>140,993</u>
Income from donations and legacies as restated	<u><u>254,215</u></u>

iii) Reallocation of staff costs

	Raising funds £	Charitable activities £	Support and governance £	14 months 2023 Total £
Staff costs as originally stated	-	73,814	-	73,814
Reallocation between activities	<u>1,476</u>	<u>(29,993)</u>	<u>28,517</u>	<u>-</u>
Staff costs as restated	<u><u>1,476</u></u>	<u><u>43,821</u></u>	<u><u>28,517</u></u>	<u><u>73,814</u></u>

UK HEALTH ALLIANCE ON CLIMATE CHANGE

England & Wales - Charity number 1200769

Accounts

Charity registration number: 1200769

UK Health Alliance on Climate Change

Annual Report and Financial Statements

for the period from 20 October 2022 to 31 December 2023

UK Health Alliance on Climate Change

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UK Health Alliance on Climate Change

Reference and Administrative Details

Chairman	Richard Smith CBE
Trustees	Rosemary Gallagher Juliet Dobson MA Dr Jacob Krzanowski Dr Elizabeth Marder Dr Terence Kemple Ranee Thakar MD FRCOG Dr Sandra Mather Msc. PhD Eleanor Roaf FFPH Dr Emma Radcliffe MRCP
Charity Registration Number	1200769
Principal Office	British Medical Journal B M A House Tavistock Square London WC1H 9JR
Independent Examiner	Milsted Langdon LLP 4 Queen Street Bath BA1 1HE
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ

UK Health Alliance on Climate Change

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 December 2023.

Objectives and activities

Objects and aims

UK Health Alliance on Climate Change bring together health professionals to advocate for just responses to the climate and ecological crisis, promote the health benefits that flow from those responses, and empower members and health professionals to make changes in their professional and personal lives to respond to the crisis.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The charity wrote to MPs of all parties calling on them to attend a special online briefing on the health impacts of the climate crisis in the year. Following the appointment as First Minister of Scotland, the charity wrote to Humzah Yousaf, calling on him to take the lead in driving forward the critical changes needed to protect health and the health service in Scotland from the climate and nature crises. In February the charity sent a joint letter signed by 16 members of UKHACC, calling on MPs to support the Clean Air (Human Rights) Bill – Ella's Law – to ensure everyone has clean air to breathe.

The charity supported Clean Air Wins, a campaign aimed at reducing air pollution and ensuring everyone can breathe clean, safe air. In May the charity wrote to the Secretary of State for Health and Social Care to call on him to support London's Ultra Low Emission Zone expansion as an important intervention to improve health and to ensure his ministerial colleagues are fully aware of the serious impacts of air pollution on health. The charity signed an open letter calling on all political parties to recognise the importance of clean air and take meaningful action to address air pollution.

On World Health Day (7 April), the charity joined with Doctors Association UK and other health organisations calling attention to an open letter addressed to the Health Secretary, calling on him to lock climate science into law and support the Climate and Ecology Bill. Charity joined with Wildlife and Countryside LINK and a number of other partners to launch the Nature 2030 campaign, which seeks to ensure the government fulfils its pledge to manage 30% of the UK's land and sea for nature and hits its legally-binding target to halt wildlife decline by 2030.

The charity endorsed a legal challenge by Friends of the Earth and the South Lakes Action on Climate Change regarding the government's granting of planning permission for the Cumbria coal mine. Following the announcement by the Prime Minister on 31 July of new licences for oil and gas in the North Sea, in August, the charity issued a statement calling for the licences to be withdrawn.

The charity endorsed the Plant Based Treaty - a global treaty to put the food system at the heart of combating the climate crisis which aims to halt the widespread degradation of critical ecosystems caused by animal agriculture, promote the shift to healthy, sustainable plant-based diets, and actively reverse damage done to planetary functions.

In March, the charity joined with several organisations in a letter to the Prime Minister, Rishi Sunak regarding cuts to the active travel budget, following a statement by the Transport Secretary of a reduction in the overall active travel fund from £3.8 billion to £3 million.

UK Health Alliance on Climate Change

Trustees' Report (continued)

Financial review

The overall income was £345,692 which includes membership subscriptions income, grant income and interest income totalling £232,470 , plus a £113,222 transfer of funds from BMJ publishing.

Expenditure on charitable activities for the year was £182,914. Governance costs for the year are £17,135 and include accountancy fees of £8,161 and legal and professional fees of £8,974.

Policy on reserves

Reserves at the end of the year total £162,778, which are made up of unrestricted general funds. Reserves are held for future expenditure on the objects of the charity. At 31 December 2023, £162,083 was held in free reserves.

Structure, governance and management

Nature of governing document

In April 2023, UK Health Alliance on Climate Change ended their hosting arrangement with the BMJ and established as an independent charitable incorporated organisation, charity number 1200769. The charity is governed by a constitution which is dated 22 September 2022.

Recruitment and appointment of trustees

Charity trustees are elected following a call for nominations to membership organisations and subsequent election at the AGM (one vote per membership organisation). Candidates are invited to submit candidate statements outlining their commitment to draw on their skills and experience to help shape our vision, strategic objectives and ensure the charity's resources are managed responsibly and in compliance with our obligations and regulations of the Charity Commission.

Their first AGM was held in September 2023. Two founding trustees, Rhiannon Osborne and Dan Sumners retired. The remaining founding trustees were re-elected. Four individuals were elected as new trustees.

UK Health Alliance on Climate Change

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 8 August 2024 and signed on its behalf by:

.....
Richard Smith CBE
Chairman

UK Health Alliance on Climate Change

Independent Examiner's Report to the trustees of UK Health Alliance on Climate Change

I report to the trustees on my examination of the accounts of UK Health Alliance on Climate Change for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of UK Health Alliance on Climate Change you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the UK Health Alliance on Climate Change'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

Since UK Health Alliance on Climate Change's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of UK Health Alliance on Climate Change as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Karen Williams FCCA

4 Queen Street
Bath
BA1 1HE

12 August 2024

UK Health Alliance on Climate Change

Statement of Financial Activities for the Period from 20 October 2022 to 31 December 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2	113,222	113,222
Charitable activities	3	91,373	91,373
Other trading activities	4	140,993	140,993
Investment income	5	<u>104</u>	<u>104</u>
Total income		<u>345,692</u>	<u>345,692</u>
Expenditure on:			
Charitable activities	6	<u>(182,914)</u>	<u>(182,914)</u>
Total expenditure		<u>(182,914)</u>	<u>(182,914)</u>
Net income		<u>162,778</u>	<u>162,778</u>
Net movement in funds		<u>162,778</u>	<u>162,778</u>
Reconciliation of funds			
Total funds carried forward	15	<u><u>162,778</u></u>	<u><u>162,778</u></u>

All of the charity's activities derive from continuing operations during the above period.

UK Health Alliance on Climate Change

(Registration number: 1200769) Balance Sheet as at 31 December 2023

	Note	2023 £
Fixed assets		
Tangible assets	11	695
Current assets		
Debtors	12	57,063
Cash at bank and in hand	13	<u>112,374</u>
		169,437
Creditors: Amounts falling due within one year	14	<u>(7,354)</u>
Net current assets		<u>162,083</u>
Net assets		<u>162,778</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>162,778</u>
Total funds	15	<u>162,778</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 8 August 2024 and signed on their behalf by:

.....
Richard Smith CBE
Chairman

UK Health Alliance on Climate Change

Notes to the Financial Statements for the Period from 20 October 2022 to 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

UK Health Alliance on Climate Change meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has the entitlement to the income. It is probable that the income will be received and the amount can be measured with sufficiently reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

UK Health Alliance on Climate Change

Notes to the Financial Statements for the Period from 20 October 2022 to 31 December 2023 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

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.

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

UK Health Alliance on Climate Change

Notes to the Financial Statements for the Period from 20 October 2022 to 31 December 2023 (continued)

Asset class	Depreciation method and rate
Office equipment	20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Financial instruments

Classification

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurement basis are as follows.

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instrument s disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

UK Health Alliance on Climate Change

Notes to the Financial Statements for the Period from 20 October 2022 to 31 December 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies; Donations from companies, trusts and similar proceeds	<u>113,222</u>	<u>113,222</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Grants receivable	<u>91,373</u>	<u>91,373</u>

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £
Membership subscriptions	<u>140,993</u>	<u>140,993</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £
Bank interest receivable	<u>104</u>	<u>104</u>

UK Health Alliance on Climate Change

Notes to the Financial Statements for the Period from 20 October 2022 to 31 December 2023 (continued)

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £
Staff costs	10	73,814	73,814
Allocated support costs		4,273	4,273
Governance costs	7	17,135	17,135
Trade subscriptions		9,158	9,158
Travel and subsistence		3,355	3,355
Depreciation of office equipment		74	74
Bank charges		120	120
Consultancy fees		74,985	74,985
		182,914	182,914

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Other support costs £	Total 2023 £
Room hire	100% support	2,400	2,400
Desk hire	100% support	1,873	1,873
		4,273	4,273

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,100	2,100
Other fees paid to examiners	6,061	6,061
Legal and professional fees	8,974	8,974
	17,135	17,135

UK Health Alliance on Climate Change

Notes to the Financial Statements for the Period from 20 October 2022 to 31 December 2023 (continued)

8 Net incoming/outgoing resources

Net incoming/outgoing resources for the period include:

	2023
	£
Depreciation of fixed assets	74
Independent examiner's fees	8,161
	<u>8,161</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023
	£
Staff costs during the period were:	
Wages and salaries	67,883
Social security costs	4,547
Pension costs	1,384
	<u>73,814</u>

The average number of persons employed during the year was as follows:

	2023
Average number of employees	<u>2</u>

No employee received emoluments of more than £60,000 during the period

UK Health Alliance on Climate Change

Notes to the Financial Statements for the Period from 20 October 2022 to 31 December 2023 (continued)

11 Tangible fixed assets

	Office equipment £	Total £
Cost		
Additions	769	769
At 31 December 2023	<u>769</u>	<u>769</u>
Depreciation		
Charge for the year	74	74
At 31 December 2023	<u>74</u>	<u>74</u>
Net book value		
At 31 December 2023	<u><u>695</u></u>	<u><u>695</u></u>

12 Debtors

	2023 £
Trade debtors	49,965
Prepayments	<u>7,098</u>
	<u><u>57,063</u></u>

13 Cash and cash equivalents

	2023 £
Cash at bank	<u><u>112,374</u></u>

14 Creditors: amounts falling due within one year

	2023 £
Trade creditors	1,442
Other creditors	392
Accruals	<u>5,520</u>
	<u><u>7,354</u></u>

UK Health Alliance on Climate Change

Notes to the Financial Statements for the Period from 20 October 2022 to 31 December 2023 (continued)

15 Funds

	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds			
General	<u>345,692</u>	<u>(182,914)</u>	<u>162,778</u>

The specific purpose for which the funds are to be applied are as follows:

Unrestricted funds are used for the furtherance of the charitable objects.

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	695	695
Current assets	169,437	169,437
Current liabilities	<u>(7,354)</u>	<u>(7,354)</u>
Total net assets	<u>162,778</u>	<u>162,778</u>

17 Related party transactions

Other than those disclosed in note 9, there were no related party transactions.