

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

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15

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

The notes on pages 8 to 15 form an integral part of these financial statements.

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 instruments 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
		<u>182,914</u>	<u>182,914</u>

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
		<u>4,273</u>	<u>4,273</u>

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
	<u>17,135</u>	<u>17,135</u>

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	<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	<u>1,384</u>
	<u><u>73,814</u></u>

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

	2023
Average number of employees	<u><u>2</u></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	769	769
Depreciation		
Charge for the year	74	74
At 31 December 2023	74	74
Net book value		
At 31 December 2023	695	695

12 Debtors

	2023 £
Trade debtors	49,965
Prepayments	7,098
	57,063

13 Cash and cash equivalents

	2023 £
Cash at bank	112,374

14 Creditors: amounts falling due within one year

	2023 £
Trade creditors	1,442
Other creditors	392
Accruals	5,520
	7,354

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.