

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> <table><tr><td>Richard Smith CBE (Chair)</td><td></td></tr><tr><td>Professor Jill Belch OBE</td><td>(appointed 26 September 2024)</td></tr><tr><td>Juliet Dobson MA</td><td></td></tr><tr><td>Rosemary Gallagher</td><td></td></tr><tr><td>Dr Terence Kemple</td><td>(resigned 26 September 2024)</td></tr><tr><td>Dr Jacob Krzanowski</td><td></td></tr><tr><td>Dr Elizabeth Marder</td><td>(resigned 26 September 2024)</td></tr><tr><td>Dr Sandra Mather MSc, PhD</td><td></td></tr><tr><td>Rodney Morton</td><td>(appointed 26 September 2024)</td></tr><tr><td>Dr Emma Radcliffe MRCGP</td><td></td></tr><tr><td>Eleanor Roaf FFPH</td><td></td></tr><tr><td>Ranee Thakar MD FRCOG</td><td></td></tr></table>	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 MRCGP		Eleanor Roaf FFPH		Ranee Thakar MD FRCOG	
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 MRCGP																									
Eleanor Roaf FFPH																									
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 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

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

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
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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 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)

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

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	122,816	140,993
Total income from donations and legacies	123,266	254,215

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	34,256	91,373

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 No.	2023 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 No.	14 months 2023 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>556</u>	<u>556</u>
At 31 December 2023	<u>695</u>	<u>695</u>

10. Debtors

	2024 £	2023 £
Trade debtors	52,294	49,965
Prepayments	8,133	7,098
Other debtors	<u>100</u>	<u>-</u>
	<u>60,527</u>	<u>57,063</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>6,907</u>	<u>7,354</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	13,079	142,633	155,712
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	20,657	142,121	162,778

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	20,657	34,256	(41,834)	13,079
Total restricted funds	20,657	34,256	(41,834)	13,079
Unrestricted funds				
General funds	142,121	123,448	(122,936)	142,633
Total unrestricted funds	142,121	123,448	(122,936)	142,633
Total funds	162,778	157,704	(164,770)	155,712

Prior period comparative (restated)	At 20 October 2022 £	Income £	Expenditure £	At 31 December 2023 £
Restricted funds				
Green Surgery project	-	91,373	(70,716)	20,657
Total restricted funds	-	91,373	(70,716)	20,657
Unrestricted funds				
General funds	-	254,319	(112,198)	142,121
Total unrestricted funds	-	254,319	(112,198)	142,121
Total funds	-	345,692	(182,914)	162,778

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	91,373	(91,373)	-
Total income at 31 December 2023 as restated	<u>91,373</u>	<u>254,319</u>	<u>345,692</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	70,716	(70,716)	-
Total expenditure at 31 December 2023 as restated	<u>70,716</u>	<u>112,198</u>	<u>182,914</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	20,657	(20,657)	-
Total funds at 31 December 2023 as restated	<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

15. Prior period adjustment (continued)

ii) Correction of prior period income allocations

<i>Income from trading activities</i>	14 months 2023 Total £
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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>
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<i>Income from donations and legacies</i>	14 months 2023 Total £
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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>
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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>