

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 MRCGP</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 MRCGP		Eleanor Roaf FFPH		Dr Alexander Robertson	(appointed 18 September 2025)	Ranee Thakar MD FRCOG	
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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 Monty', followed by a horizontal line.

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		-	131,711	131,711	157,704
Expenditure on:					
Raising funds		590	2,649	3,239	3,787
Charitable activities		12,489	107,895	120,384	160,983
Total expenditure	5	13,079	110,544	123,623	164,770
Net income / (expenditure) and net movement in funds	6	(13,079)	21,167	8,088	(7,066)
Reconciliation of funds:					
Total funds brought forward		13,079	142,633	155,712	162,778
Total funds carried forward		-	163,800	163,800	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.

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>-</u>	<u>182</u>	<u>182</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>41,244</u>	<u>119,739</u>	<u>160,983</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 Total £	2024 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 Total £	2024 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>445</u>	<u>445</u>
At 31 December 2024	<u>556</u>	<u>556</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	13,079	-	(13,079)	-
Total restricted funds	13,079	-	(13,079)	-
Unrestricted funds				
General funds	142,633	131,711	(110,544)	163,800
Total unrestricted funds	142,633	131,711	(110,544)	163,800
Total funds	155,712	131,711	(123,623)	163,800

Prior period comparative

	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

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.