

Climate Change Brighton and Hove
Charity No 1209230

Trustees' Report and Unaudited Accounts
31st July 2025

Climate Change Brighton and Hove

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Climate:Change Brighton and Hove

Trustees Annual Report

The trustees of the charity present their report with the unaudited financial statements of the charity for the year ended 31st July 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No 1209230

Registered Office: 20 West Drive, Brighton, BN2 0GD

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The organisation converted to a Charitable Incorporated Organisation on 22 July 2024. It is now governed by a CIO constitution registered with the Charity Commission for England and Wales.

Recruitment and appointment of trustee

Trustees are appointed in accordance with the governing document.

The Board considers the skills and suitability of prospective trustees, and appointments are approved by a majority decision at a quorate meeting.

Directors and Trustees

The Directors of the Charitable Incorporated Organisation are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Simon Maxwell (co-Chair); Nicky Lumb (co-Chair); David Ockwell; Andrew Norton; Emelye Peachey; James Joughin; Jennie Moss; Mark Kenbar; Moira Malcolm; Rosalind Eyben.

OBJECTIVES AND ACTIVITIES

Climate:Change launched in September 2023, as a Community Interest Company. In July 2024, it converted to a Community Interest Organisation.

Mission: Climate:Change is an independent, non-party-political, and non-partisan think-tank on climate change in Brighton and Hove.

Purpose: Our purpose is to bring together researchers, policymakers, operational specialists, businesses, and local organizations, to examine options, identify priorities and build consensus around innovative and socially inclusive climate change solutions – as well as the policies needed locally and nationally to deliver them. We help to strengthen the evidence base, promote best practice, and build capacities to deliver change.

Thematic priorities during the year included: Adaptation; Behaviour change/footprinting; Economic development; Energy/ home heating; Food; Nature; Politics and participation; Urban planning; Transport; Waste.

ACHIEVEMENTS AND PERFORMANCE

Climate:Change produced four Briefing Papers; held four public meetings; one round-table; two research reports; various Opinion pieces and book reviews. In total, Climate:Change published 30 new items on the website. It ended the year with a mailing list of over 500, a growing presence of social media, and attendance at public meetings in the range of 50-150.

FINANCIAL REVIEW

The trustees receive annual reports on operational and financial matters. These provide a formal check that the charity is performing legally, safely and within its means.

All Trustees have assessed major risks to which the Charity is exposed in particular, those related to the operations and finances of funds held and are satisfied that systems are in place to mitigate exposure.

The Charity holds its funds at the Cooperative bank and is satisfied that they have procedures in place to ensure funds are held securely and managed in line with its financial management policy.

The Income received by the charity is applied to various running costs ranging from website and communication costs, events costs, publication costs and insurance. The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

POLICY ON RESERVES

The charity will ensure there are always funds available - at least £250 - for unexpected requirements and priorities and will analyse all commitments to ensure efficiency without overspend.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Simon Maxwell

Simon Maxwell

Co-Chair, Board of Trustees

Date: 1 April 2026

Statement of Financial Activities

for the year ended July 31st 2025 (Accrual basis)

	Notes	Restricted fund	Unrestricted funds	Total funds	Total funds
		2025	2025	2025	204
Income and endowments from:		£	£	£	£
Charitable activities					
Donations and legacies	3		1,711.26	1,711.26	1,056.96
Total			1,711.26	1,711.26	1,056.96
Expenditure on:					
Charitable activities	4		1,274.48	1,274.48	1,012.28
Other	5				
Total		0.00	1,274.48	1,274.48	1,012.28
Net gains on investments					
Net income/(expenditure)	6				44.68
Transfers between funds					
Net income/(expenditure) before other gains/(losses)			436.78	436.78	44.68
Other gains and losses			0.00	0.00	0.00
Net movement in funds					
Reconciliation of funds:			44.68	44.68	
Total funds brought forward					
Total funds carried forward			481.46	481.46	

Balance Sheet

		Notes	2025	2024
			£	£
Fixed assets				
Tangible assets		8	0.00	0.00
Current assets				
Debtors		9	0	0
Cash at bank and in hand			743.54	44.68
Creditors: Amount falling due within one year		10	262.08	
Net current assets			481.46	
Total assets less current liabilities			481.46	
Net assets			481.46	
Total net assets			481.46	
The funds of the charity				
Unrestricted funds		12	481.46	44.68
General funds				
Total funds			481.46	44.68

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 12 February 2026.

And signed on its behalf by:

Simon Maxwell

Simon Maxwell

Co-Chair, Board of Trustees

Date: 1 April 2026

Notes to the Accounts

for the year ended 31st July 2025

1 Accounting policies

Statement of Compliance

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) and the Companies Act 2006.

Basis of preparation

Climate Change Brighton and Hove is a Community Interest Organisation

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Expenses on accrual basis

Fund accounting

Unrestricted funds: These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds: These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds: These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds: These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Expenses reflect accruals for website

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

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 and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment 33% Straight line

Motor vehicles 25% Reducing balance

Other equipment 25% Reducing balance

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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.

2 Statement of Financial Activities - prior year see above

				Unrestricted funds	Total funds
				2024	2024
Income and endowments from:				£	£
Donations and legacies				1,056.96	1,056.96
Total				1,056.96	1,056.96
Expenditure on:					
Charitable activities				1,012.28	1,012.28
Other					
Total				1,012.28	1,012.28
Net income				44.68	44.68
Net income before other gains/(losses)					
Other gains and losses					
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward					
Total funds carried forward				44.68	44.68

3 Income from donations and legacies

			Unrestricted	Total	Total
				2025	2024
			£	£	£
Regular giving and capital donations			1,711.26	1,711.26	1,056.96
Grants from companies			0.00	0.00	0.00
Total			1,711.26	1,711.26	1,056.96

4 Expenditure on charitable activities

			Unrestricted	Total	Total
				2025	2024
			£	£	£
<i>Expenditure on charitable activities</i>			1,274.48	1,274.48	1,012.28

Events - room hire and travel			882.74	882.74	
<i>Administrative costs</i>					
Other administrative costs and depreciation			391.74	391.74	0.00
<i>Governance costs</i>			0.00	0.00	0.00
<i>Staff costs</i>			0.00	0.00	0.00
Total			1,274.48	1,274.48	1,012.28

5 Other expenditure

			Unrestricted	Total	Total
				2025	2024
			£	£	£
Transport and travel					
Employee costs			0.00	0.00	0.00
Total					

6 Net income/(expenditure) before transfers

				2025	2024
				£	£
This is stated after charging Depreciation of owned fixed assets				436.78	44.68

7 Staff costs

				2025	2024
				£	£
Salary and wages				0.00	0.00
Total					

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

				2025	2024
				Number	Number
Number of staff				0	0
Total					

8 Tangible fixed assets

		Computer Costs	Motor vehicles	Other equipment	Total
		£	£	£	£
Cost or revaluation					
<i>At 1 May 2023</i>					
<i>At 30 April 2024</i>		0	0	0	0
Depreciation and impairment					
<i>At 1 May 2023</i>					
<i>Depreciation charge for the year</i>					
<i>At 30 April 2024</i>					
Net book values					
<i>At 30 April 2024</i>					
<i>At 30 April 2023</i>					

9 Debtors

				2024	2025
				£	£
Prepayments and accrued income				0	0
Total				0	0

10 Creditors:

				2025	2024
				£	£
Other taxes and social security					
Other creditors					
Accruals - website reimbursement				262.08	0
Total				262.08	0

11 Movement in funds

		At 1 August 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 July 2025
			£	£	£
Unrestricted funds		44.68	1,711.26	1,274.48	481.46

General funds					
Total funds		44.68	1,711.26	1,274.48	481.46

		At 1 July 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 July 2024
			£	£	£
Unrestricted funds		0.00	1,056.96	1,012.28	44.68
General funds					
Total funds		0.00	1,056.96	1,012.28	44.68

12 Analysis of net assets between funds

			Unrestricted funds		Total funds at 31 July 2025
			£		£
Fixed assets					
Current assets bank			743.54		481.46
Current liabilities			262.08		0.00
Total net assets			481.46		481.46

			Unrestricted funds		Total funds at 31 July 2024
			£		£
Fixed assets					
Current assets			44.68		44.68
Current liabilities					
Total net assets			44.68		44.68

13 Reconciliation of net debt

			At 1st August 2024	Cash flows	At 31st July 2025
			£	£	£
Cash and cash equivalents					
Net debt			0	0	0

Detailed Statement of Financial Activities

for the year ended 31st July 2025

			Unrestricted funds	Total funds	Total funds
			2025	2025	2024
Income and endowments from:			£	£	£
Donations and legacies			1,711.26	1,711.26	1,056.96
Regular giving and capital donations			0.00	0.00	0.00
Grants from companies			0.00	0.00	0.00
Total					
Total income and endowments					
Expenditure on:					
<i>Charitable activities</i>			882.74	882.74	1,012.28
Fund raising			0.00	0.00	0.00
Total					
<i>Governance costs</i>			0.00	0.00	0.00
Other administrative costs			391.74	391.74	
Staff salaries			0.00	0.00	0.00
Total			1,274.48	1,274.48	1,012.28
Total of expenditure on charitable activities			1,274.48	1,274.48	1,012.28
<i>Other expenditure</i>					
Transport and travel			0.00	0.00	0.00
Total					
<i>Employee costs</i>					
Salaries / wages			0.00	0.00	0.00
Total					
<i>General administrative costs including depreciation and amortisation</i>			1,274.48	1,274.48	1,012.28
Depreciation of computer equipment			0.00		0.00
Depreciation of motor vehicles			0.00		0.00
Depreciation of other assets			0.00		0.00
Total expenditure of other costs			1,274.48	1,274.48	1,012.28
Total expenditure					
Net gains on investments			0.00		0.00
Net income / (expenditure)			481.46	481.46	44.68
Net income/(expenditure) before other gains/(losses)			481.46	481.46	44.68
Other gains					
Net movement in funds			0.00		0.00
Reconciliation of funds:					
Total funds brought forward			481.46	481.46	44.68
Total funds carried forward			481.46	481.46	44.68