

Registered charity number
1109973

Registered company number
05451207

The Climate Movement
(A company limited by guarantee)

Unaudited

Trustees' Report and Financial Statements

For the year ended 31 March 2020

The Climate Movement
Report and Financial Statements
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The Climate Movement

Trustees' Report for the Year Ended 31 March 2020

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) present their annual report together with the financial statements of The Climate Movement for the year ended 31 March 2020. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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), the Charities Act 2011 and the Companies Act 2006.

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

The Charity also operates under the name The Climate Coalition.

Objectives and Activities

Objects

The Charity's objects are:

1. the promotion for the benefit of the public of the conservation, protection, rehabilitation and improvement of the physical and natural environment; and
2. the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities; and
3. to advance the education of the public in relation to:
 - i) sustainable development; and
 - ii) the prudent use of natural resources; and
 - iii) sustainable means of achieving economic growth and regeneration; and
4. to promote study and research into the aforementioned objects making the useful results available.

For the purposes of these objects, sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

In practice the activities of the charity are focused on delivering these objects through acting for changes in public behaviour and official policy such that the average global warming caused by human-induced climate change is limited to 1.5 degrees C. It aims to achieve this by engaging with members of the public on the issue of climate change, encouraging them to contact politicians of all parties in the UK to ask for the required changes in public policy. This in turn is manifested in the form of both campaigning events and public communications such as advertisements and paper-based/electronic marketing.

The Climate Movement

Trustees' Report for the Year Ended 31 March 2020

Public Benefit

The trustees confirm that they have referred to the recommendations contained in the Charity Commission's general guidance on public benefit when reviewing The Climate Movement's aims and objectives, and in planning activities and setting policies and priorities for the year ahead.

The activities that The Climate Movement carries out to further its charitable purposes for the public benefit (as described under Achievements and Performance) are guided by the Objects above: we pursue these objects because limiting climate change to below danger levels will protect the public at home and abroad, as well as the natural environment, from the most damaging consequences of global warming.

Achievements and Performance

The Board's commitment to supporting both Show the Love and the Week of Action (rebranded as Speak Up Week) up to 2021 and the format that each of these campaigns was reviewed in light of the political opportunities and challenges that the coalition was facing. It was decided that Show the Love should continue, as it still reaches out to a large sector of the general public that are warm to climate change but not engaged in taking action - it is an important part of the overall supporter journey that TCC provides. Speak Up Week was replaced in June 2019 with The Time is Now Mass lobby - an important opportunity for visible and targeted public engagement around our Net Zero campaign. All three campaigns grew and achieved considerable political impact this financial year.

Net Zero: In 2018 The Climate Coalition launched and subsequently coordinated the Net Zero campaign for an ambitious legally binding emissions target that would mean a future where the UK no longer contributes to climate change. This involved coordinating an alliance wider than the coalition's membership and incorporating businesses, health voices, and many others. It was hugely successful and culminated in June 2019, when the UK became the first G7 economy to set a legal target to reach net zero carbon emissions by 2050. Number 10 and the Department for Business Energy and Industrial Strategy (BEIS) told us how our campaign nudged the decision over the line. The Prime Minister said as she made the announcement 'Many businesses, faith leaders and climate change campaigners have written to me in support of a #NetZero emissions target', referring to letters sent by our campaigns.

The Time is Now Mass Lobby: In 2019 instead of Speak Up Week TCC organised a mass lobby, working alongside Greener UK. On 26th June, 12,000 people from across over 90% of the UK's constituencies gathered outside Westminster for the biggest mass lobby that the UK has ever seen. A staggering 381 MPs engaged in face to face conversations with their constituents: 50% of Conservative MPs and 72% of Labour MPs took part on the day. Feedback from decision makers was overwhelmingly positive, with cross-party MPs praising the day for offering them the chance for 'constructive conversation' that offered them the chance to 'learn a great deal'. Supporter surveys were sent from each of the organisations that worked with us in organising the mass lobby, and of the people that replied, 78% had never attended a lobby before, and a further 60% had never had a conversation with their MP before. When asked how climate had gone from nought to ninety so quickly at Conservative Party conference, Desmond Swayne MP said it was The Time is Now lobby: 'Because it made it clear it was ordinary people from all over the country, not just London activist sorts.'

The Climate Movement

Trustees' Report for the Year Ended 31 March 2020

Show the Love: 2020 marked the sixth year of The Climate Coalition's 'Show the Love' public engagement campaign. This flagship campaign running throughout the month of February aims to highlight the impact climate change could have on the people, places and lives we personally care about and want to protect.

Highlights from this February's campaign included:

- Over 130 MPs attended our MP drop-in at Westminster and the Green Heart Hero Awards.
- Partners came out in force to support the campaign, including Hibernian FC, Kew Gardens, Tottenham Hotspur FC, Trentham Estate, Ben & Jerrys, BT and Triodos.
- The campaign hashtag generated a reach of 49.1M on Twitter and 7.1M on Instagram over the month of February 2020.
- 2020's film was a celebration of how people across the country are doing their bit to tackle climate change. It featured video clips from members, the general public, and influencers including Strictly Come Dancing and Love Island stars, musicians, and supermodels.
- Our film had a combined reach of 10 million+ people across Instagram, Facebook and Twitter.
- Over 1000 events took place in communities up and down the country. In churches, synagogues, and shopping centres people talked about the things they wanted to protect from climate change and the solutions they would like to see.
- Over 400 schools downloaded our school pack and sent green hearts to their MPs asking them to take climate action.

COP26 - NGO Coordination: COP26, now to be held in Glasgow in November 2021, is widely viewed as the most important climate meeting since the Paris Agreement. It will provide a unique platform for action in the UK and it is key that the UK's commitment to net zero is shown to be a success and that the UK must have the policies in place to deliver on net zero in the short term at least. At the beginning of 2020 the Climate Coalition coordinated the Glasgow Action Plan ([link](#)) setting out the priority asks for our members ahead of COP26. A political strategy was developed to deliver them. Following the outbreak of Coronavirus, TCC undertook extensive consultation with members to discuss how to respond. It became clear that the health crisis would result in a major economic crisis. As a result of this, TCC re-framed the asks and the campaign and political strategy around a green recovery.

Despite the continuing political turbulence caused by Brexit throughout the past financial year, and subsequently the arrival of a global pandemic and lockdown in March 2020, the level of public and political engagement has continued to increase from previous years and the public call for climate action has only grown in the UK. Grassroots movements continue to provide a strong platform from which to build conversations with policy makers. However, it is clear that Covid19 has had a massive impact on the UK and globally, and the public context within which we are working has shifted drastically. As an agile organisation, TCC's challenge is to adjust, re-target and maintain its drive for truly ambitious action.

The Climate Movement

Trustees' Report for the Year Ended 31 March 2020

Financial Review

The Charity received income during the year totalling £602,787 (2019: £497,264) and incurred expenditure of £586,811 (2019: £437,649). There were unrestricted funds carried forward as at 31 March 2020 of £88,792 (2019: £30,052) and restricted funds carried forward of £Nil (2019: £42,764).

The trustees believe the projected income of the charity is sufficient for planned core functions to be achieved.

Principal Funding Sources

Over half of present funding is provided by member organisations (both annual subscriptions and additional donations). Required annual subscriptions are set at a level related to a member's revenue, according to a published schedule of rates. Secondary to this is income from external donors - to date mostly charitable trusts and foundations, although alternative income streams are slowly being developed.

Investment Policy

The charity does not currently hold sufficient funds to warrant investment, However the charity banks with the Cooperative, which has a sound ethical investment policy.

Reserves Policy

The trustees review the reserves position of the charity each year and have established a policy to hold a small operational reserve to cover any unforeseen gaps in fundraising and enable the charity to continue

its operations. The trustees aim to build up this reserve to £40,000, being the equivalent to two months of unrestricted spend. During the year, the charity was able to increase the operational reserve held to £88,792 as at 31 March 2020.

Plans for Future Periods

The Climate Coalition will continue to build both public and political engagement in the issue of climate change through this vital moment as we push for a green recovery from the pandemic crisis, in the lead up to COP26.

The Climate Coalition will maintain a watching brief on political developments, and we will ensure our strategy remains relevant and effective as circumstances change. The economic and social fallout from Covid-19 will have a direct impact. While acknowledging that it is a challenge, TCC will be working hard to adapt, and ensure that we have the income and resources to deliver our work and achieve decisive political change at such a critical time.

With a strong track record for exceeding expectations and increasing interest from new partners, The Climate Coalition are optimistic and look forward to building on their momentum over the next year and beyond.

The Climate Movement

Trustees' Report for the Year Ended 31 March 2020

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by Guarantee, incorporated in England on 12 May 2005 and registered as a charity on 13 June 2005 as The Climate Movement. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its articles of association. In the event of the company being wound up members are required to contribute an amount of £1.

Recruitment and Appointment of the Board of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board.

The Board of trustees is elected by the members of The Climate Movement, with trustees serving a minimum of three years. The Memorandum and Articles of Association stipulate that there must be no more than one trustee per organisation (up to a maximum of nine). It also allows for the trustees to appoint up to three further ex-officio trustees for a period of one year, making a total maximum of twelve trustees. At present a Board of five trustees govern The Climate Movement.

Trustee Induction and Training

Trustees are experienced in the area of the charity's work and have been appointed by the members for the specific skills they can bring to the Board. All potential trustees are briefed and agree to the Terms of Reference prior to their election. As the charity is itself a coalition of other charitable and non-charitable voluntary organisations the Board benefits from the advice that its coalition members make available (e.g. on legal matters).

Organisational Structure

The charity is governed by the Board of trustees as listed in the reference and administrative details, the Board reports to the members. The Charity's working name is *The Climate Coalition*. Members of the coalition, led by a Steering Group and supported by The Climate Movement secretariat, drive forward the work of the charity. The Steering Group ratifies applications for membership of The Climate Movement.

Planning of activities, generation of campaigning and public communications ideas and delivery of operational activities is conducted by working groups and committees drawn from members, in consultation with member organisations at coalition meetings and directed by the steering group.

Risk Management

An annual risk register is considered by the Board, and regular reviews of risk are undertaken within the context of individual projects or specific pieces of work.

The main risk to the charity on a rolling basis is whether sufficient resources are available to deliver its objectives. In October 2018 a dedicated fundraiser was appointed to tackle any shortfalls and develop strategic plans for future fundraising. This helped significantly to put TCC on a sustainable financial footing. However, the impact of Covid-19 on the potential to generate income over the coming year as a result of declined membership income, and a more difficult fundraising environment, is anticipated to be substantial. A revised strategy is being put into place to respond to this risk.

The Climate Movement

Trustees' Report for the Year Ended 31 March 2020

A second identified risk is ensuring that there is an ongoing positive narrative around a Green Recovery with climate and the environment at its heart, and that this narrative is sensitive to social and economic fallout of the Covid-19 crisis. It is important to ensure that the voices of communities hardest hit are heard and amplified through our narrative; this is critical to maintaining a strong and unified movement.

A third risk is that given the social and political turmoil resulting from the pandemic, ensuring clear policy and monetary commitments from the government in the build up to COP26 may be significantly more difficult.

A fourth identified risk is that the current politically turbulent times could become even more unnavigable if the UK ends up in a no-deal Brexit position. Currently planned campaign activities for 2020/21 could appear politically tone deaf in the context of some large-scale political changes. Contingency planning has been undertaken to ensure that activities can be altered or cancelled in an agile manner should this become any more of a threat.

A fifth identified risk is that the full coalition is not sufficiently supportive of the strategy set by the Board due to changes in the public discourse we are seeing around climate change in recent months. At the time of writing this report, the Secretariat has planned strategic review days with senior stakeholders in the coalition Board to ensure the activities of the organisation are still as relevant as possible.

Related Parties

The trustees are all senior executives within their member charities. They are all aware of conflicts of interest and a clear process for dealing with them is in place.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial period which show a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which 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. They 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 Climate Movement

Trustees' Report for the Year Ended 31 March 2020

Small company provisions

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the board of trustees on

06/082020 and signed on its behalf.

A handwritten signature in blue ink, appearing to read 'N Thoms', is written over a faint, light blue circular stamp.

N Thoms
Director and Trustee

The Climate Movement**Reference and Administrative Details of the Charity, its Trustees and Advisers
For the year ended 31 March 2020**

Operating name:	The Climate Coalition
Charity registration number:	1109973
Company registration number:	05451207
Registered office and operational address:	Romero House 55 Westminster Bridge Road London SE1 7JB

Directors and Trustees (current)

Neil Thoms (CAFOD)
Mike Childs (Friends of the Earth)
Rachel Bloodworth (WWF)
Robin Willoughby (Oxfam)
Stewart Begg (National Trust)
Rebecca Munro (RSPB)

Directors and Trustees (former)

Laura Taylor (Christian Aid)	Resigned 3 April 2020
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Company Secretary

Clara Goldsmith

Independent Examiner

Simon Erskine FCA FCIE DChA
61 Mortimer Road
London
NW10 5QR

Bankers

The Co-operative Bank plc
London City Office
Cornhill
London
EC3V 3NJ

**Independent examiner's report to the trustees of The Climate Movement
charitable company (the Company)
For the year ended 31 March 2020**

I report to the Charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2020 which comprise the Statement of Financial Activities and Balance Sheet, with the related notes.

This report is made solely to the Trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees for my independent examination work, for this report, or for the statement I have given below.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Charity'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 the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Simon Erskine FCA FCIE DChA
61 Mortimer Road
London
NW10 5QR

Date: 5.10.20

The Climate Movement
Statement of Financial Activities
(Incorporating Income and Expenditure Account)
For the year ended 31 March 2020

		2020			2019		
	Notes	Restricted £	Un- restricted £	Total funds £	Restricted £	Un- restricted £	Total funds £
Income from:							
Grants and donations	2	187,984	409,444	597,428	243,403	253,861	497,264
Charitable activities		5,359	-	5,359	-	-	-
Total income		193,343	409,444	602,787	243,403	253,861	497,264
Expenditure on:							
Raising funds	3	-	54,057	54,057	-	46,684	46,684
Charitable activities	3	236,107	296,647	532,754	200,639	190,326	390,965
Total expenditure		236,107	350,704	586,811	200,639	237,010	437,649
Net income/(expenditure) for the year		(42,764)	58,740	15,976	42,764	16,851	59,615
Net movement in funds		(42,764)	58,740	15,976	42,764	16,851	59,615
Reconciliation of funds:							
Fund balances at 1 April 2019		42,764	30,052	72,816	-	13,201	13,201
Fund balances at 31 March 2020	10	-	88,792	88,792	42,764	30,052	72,816

The statement of financial activities includes all gains or losses for the year. All income and expenditure derives from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

The Climate Movement
Registered Number: 05451207
Balance Sheet
as at 31 March 2020

	Notes	2020 £	2019 £
Current assets			
Debtors	7	50,149	7,230
Cash at bank and in hand		130,070	133,357
		<u>180,219</u>	<u>140,587</u>
Creditors: amounts falling due within one year	8	<u>91,427</u>	<u>67,771</u>
Net current assets		88,792	72,816
Net assets	9	<u>88,792</u>	<u>72,816</u>
 The funds of the charity:	10		
Restricted income funds		-	42,764
Unrestricted income funds		88,792	30,052
Total charity funds		<u>88,792</u>	<u>72,816</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were authorised and issued for approval by the Trustees on 06/08/20 and signed on their behalf by:



N Thoms
Director and Trustee

The notes on pages 13 to 20 form part of these financial statements.

**The Climate Movement
Statement of Cash Flows
For the year ended 31 March 2020**

	2020	2019
	£	£
Net cash used in operating activities:		
Net movement in funds	15,976	59,615
(Increase)/decrease in debtors	(42,919)	6,595
Increase in creditors	23,656	15,242
Change in cash and cash equivalents in the year	<u>(3,287)</u>	<u>81,452</u>
Cash and cash equivalents brought forward	133,357	51,905
Cash and cash equivalents carried forward	<u>130,070</u>	<u>133,357</u>

The notes on pages 13 to 20 form part of these financial statements.

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2020

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the previous year.

1.1 Basis of preparation of financial statements

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 notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011 and the Companies Act 2006.

The Climate Movement 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.

There were no significant estimates or judgements made by management in preparing these financial statements.

1.2 Company status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 Going concern

The Trustees have reviewed the financial position of the Charity and have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the year of receipt.

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.

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2020

1 Accounting policies (continued)

1.5 Income (continued)

Grants are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a grant is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting year.

Donations are recognised when the Charity has been notified in writing of both the amount and the settlement date, which usually occurs upon receipt.

Steering group member subscriptions (included in Steering group contributions) are recognised at the earliest of receipt and when agreed in writing with the member, except that contributions given for a future financial period are deferred to that period. Other member subscriptions are recognised when received.

1.6 Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Expenditure on raising funds is incurred in seeking voluntary contributions and does not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

All expenditure is inclusive of irrecoverable VAT.

1.7 Debtors

Accounts receivable and other debtors are recognised at the settlement amount after any trade discount offered.

1.8 Cash at bank and in hand

Cash at bank and 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.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The Charity only has financial assets and 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.

1.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2020

2 Income from grants and donations

	2020			2019		
	Restricted funds	Unrestricted funds	Total funds	Restricted funds	Unrestricted funds	Total funds
	£	£	£	£	£	£
Trusts and foundations (2.1 below)	100,029	167,000	267,029	157,842	55,000	212,842
Steering group contributions	62,175	137,500	199,675	68,061	128,709	196,770
Wider group contributions	15,780	41,500	57,280	9,500	58,815	68,315
Other donations	10,000	63,444	73,444	8,000	11,337	19,337
Total	187,984	409,444	597,428	243,403	253,861	497,264

Restricted income receivable by the Charity in 2019 and 2018 from Trusts and foundations is as shown in note 2.1 below.

Membership of the Charity includes members of the Steering group (which oversees the Charity's campaigning work under the overall guidance of the Board); membership subscriptions are included above under Steering group contributions and Wider group contributions.

2.1 Trusts and foundations

	Restricted to	Restricted funds	Unrestricted funds	Total funds
		£	£	£
2020				
38 Degrees	The Time is Now Mass Lobby	12,000	-	12,000
Esmée Fairbairn Foundation		-	100,000	100,000
European Climate Foundation	COP26	30,000	-	30,000
European Climate Foundation	Net zero	30,000	-	30,000
Global Strategic Communications Council	Diet Messaging	3,029	-	3,029
The John Ellerman Foundation		-	30,000	30,000
The Kestrelman Trust		-	20,000	20,000
Paragon Trust		-	2,000	2,000
Polden Puckham		-	15,000	15,000
Vegan Campaigns Limited	Diet Messaging	25,000	-	25,000
Total		100,029	167,000	267,029
2019				
Anonymous donor		-	20,000	20,000
Frederick Mulder Foundation		-	10,000	10,000
Joseph Rowntree Charitable Trust		-	25,000	25,000
The Kestrelman Trust	Net Zero	5,834	-	5,834
The Kestrelman Trust	Show the Love	5,833	-	5,833
The Kestrelman Trust	The Time is Now	5,833	-	5,833
The Marple Charitable Trust Gower Street	Net Zero	2,500	-	2,500
The Marple Charitable Trust Gower Street	Show the Love	2,500	-	2,500
Network for Social Change	Cutting Carbon - research	3,150	-	3,150
Stichting Europe	Net Zero	60,000	-	60,000
Stichting Europe	Diet Report	12,192	-	12,192
Vegan Campaigns Limited	Diet Behaviour Change	60,000	-	60,000
Total		157,842	55,000	212,842

The Climate Movement
Notes to the Accounts
For the year ended 31 March 2020

2.2 Donations in kind

The Charity received the following gifts in-kind during the year, and these are included in the accounts as donations and expenses.

	2020	2019
	£	£
Rent free office space, from CAFOD (Steering Group member)	8,000	8,000
PR for The Time is Now Mass Lobby campaign	10,000	-
Seconded staff for Show the Love, from Christian Aid (Steering Group member)	-	3,300
Event space for Show the Love, from the BT Tower	-	8,000
	18,000	19,300

3 Expenditure

	Direct costs	Staff costs	Support costs	Total
	£	£	£	£
2020				
Campaigns (see Note 3.1 below)	276,220	145,825	34,299	456,344
Public communications	-	40,753	9,585	50,338
Membership support	-	21,107	4,965	26,072
Raising funds	1,154	42,829	10,074	54,057
Support costs	28,514	30,409	(58,923)	-
Total	305,888	280,923	-	586,811

Details of Direct Support costs are given in Note 5.

Of the expenditure incurred in the year, £350,704 (2019: £237,010) was met from unrestricted funds and £236,107 spent on Campaigns (2019: £200,639) was met from restricted grant income.

2019

Campaigns (see Note 3.1 below)	168,152	101,012	29,255	298,419
Public communications	-	51,693	16,578	68,271
Membership support	-	20,068	4,207	24,275
Raising funds	933	35,476	10,275	46,684
Support costs	22,666	37,649	(60,315)	-
Total	191,751	245,898	-	437,649

3.1 Campaign costs

2020

Show the Love	122,466	22,654	5,328	150,448
The Time is Now	143,093	29,692	6,964	179,769
COP26	16,381	29,202	6,869	52,452
Net Zero	280	29,982	7,052	37,314
Diet messaging	(6,000)	34,295	8,066	36,361
Total	276,220	145,825	34,299	456,344

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3.1 Campaign costs (continued)

	Direct costs	Staff costs	Support costs	Total
	£	£	£	£
2019				
Show the Love	85,062	17,533	5,078	107,673
The Time is Now	8,084	9,986	2,892	20,962
Speak up - Week of Action	5,563	7,217	2,090	14,870
Net Zero	34,548	37,865	10,967	83,380
Diet Report	12,200	-	-	12,200
Diet Behaviour Change	22,695	25,261	7,316	55,272
Cutting Carbon - UK sector research	-	3,150	912	4,062
Total	168,152	101,012	29,255	298,419

4 Direct support costs

	2020	2019
	£	£
Office accommodation - donation in kind	8,000	8,000
Governance costs - independent examination fee	1,452	1,450
Governance costs - Board meeting costs	441	-
Other support costs	18,621	13,216
	28,514	22,666

5 Staff costs and numbers

	2020	2019
	£	£
Staff costs were as follows:		
Wages and salaries	240,893	212,525
Social security costs	21,133	19,522
Pension costs	18,896	13,851
	280,922	245,898

The number of employees whose total employee benefits (excluding employer pension costs) exceeded £60,000 for the year was as follows:

	2020	2019
	No.	No.
£60,000 to £70,000	1	1

The Charity considers its key management personnel to be the Trustees and the Campaign Director. Total employee benefits to key management personnel during the year, including employer's national insurance and pension contributions, amounted to £78,512 (2019: £75,277). The Trustees all give their time and expertise without any form of remuneration or other benefits in kind (2019: £Nil).

The charity operates defined contribution pension schemes for its employees and made contributions during the year of £18,830 (2019: £13,505).

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5 Staff costs and numbers (continued)

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2020	2019
	No.	No.
Campaign director	1.0	1.0
Other	6.7	5.6
	7.7	6.6

During the year, no Trustee received any reimbursement of expenses or had their expenses paid directly to a third party on their behalf (2019: £Nil).

6 Taxation

As a registered charity, The Climate Movement is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

7 Debtors	2020	2019
	£	£
Membership subscriptions receivable	20,000	-
Accrued income	25,000	-
Prepaid expenses	-	5,250
Other debtors	5,149	1,980
	50,149	7,230

9 Creditors: amounts falling due within one year	2020	2019
	£	£
Accounts payable	20,244	35,033
Deferred income	49,625	-
Accrued expenses	21,558	30,866
Other creditors	-	1,872
	91,427	67,771

9 Analysis of net assets between funds	Restricted funds	General funds	Total funds
	£	£	£
2020			
Current assets	-	180,219	180,219
Current liabilities	-	(91,427)	(91,427)
	-	88,792	88,792

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9 Analysis of net assets between funds (continued)

	Restricted funds £	General funds £	Total funds £
2019			
Current assets	97,730	42,857	140,587
Current liabilities	(54,966)	(12,805)	(67,771)
	<u>42,764</u>	<u>30,052</u>	<u>72,816</u>

10 Movement in funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
2020					
Restricted funds:					
Show the Love	-	-	-	-	-
COP26	-	30,000	(30,000)	-	-
The Time is Now Mass Lobby	42,764	105,314	(148,078)	-	-
Net Zero	-	30,000	(30,000)	-	-
Diet Messaging	-	28,029	(28,029)	-	-
Total restricted funds	<u>42,764</u>	<u>193,343</u>	<u>(236,107)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
General funds	<u>30,052</u>	<u>409,444</u>	<u>(350,704)</u>	<u>-</u>	<u>88,792</u>
Total funds	<u>72,816</u>	<u>602,787</u>	<u>(586,811)</u>	<u>-</u>	<u>88,792</u>
2019					
Restricted funds:					
Show the Love	-	34,815	(34,815)	-	-
The Time is Now Mass Lobby	-	60,833	(18,089)	-	42,764
Net Zero	-	72,413	(72,413)	-	-
Diet Report	-	12,192	(12,192)	-	-
Diet Behaviour Change	-	60,000	(60,000)	-	-
Cutting Carbon - UK sector research	-	3,150	(3,150)	-	-
Total restricted funds	<u>-</u>	<u>243,403</u>	<u>(200,639)</u>	<u>-</u>	<u>42,764</u>
Unrestricted funds:					
General funds	<u>13,201</u>	<u>253,861</u>	<u>(237,010)</u>	<u>-</u>	<u>30,052</u>
Total funds	<u>13,201</u>	<u>497,264</u>	<u>(437,649)</u>	<u>-</u>	<u>72,816</u>

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10 Movement in funds (continued)

Restricted funds

COP26

The UK will host the UN Climate Summit in Glasgow in 2021. In 2020-21, The Climate Coalition will unite NGOs behind an ambitious political strategy, amplify stakeholder voices and activate huge swathes of the mainstream public to ensure the UK government acts with ambition to galvanise global action on climate change.

The Time is Now | Mass Lobby

In June 2020, as the Government debated introducing a Net Zero emissions target, The Climate Coalition hosted the largest ever environmental mass lobby of parliament. 12,000 people from across 80% of the UK's constituencies gathered outside Westminster to lobby 381 MPs.

Net Zero

The Climate Coalition coordinated the joint campaign for an ambitious legally binding emissions target that would mean a future where the UK no longer contributes to climate change. This resulted, in June 2020, in the UK becoming the first major economy to commit to Net Zero emissions by 2050.

Diet Messaging

To meet our climate targets, we'll need to change what we eat. The Climate Coalition collated existing research and undertook fresh audience analysis and message testing to identify compelling messaging to engage new public and political audiences on the issue of a sustainable diet.

11 Pensions commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and is shown in Note 5. Contributions totalling £Nil (2019: £1,872) were payable to the fund at the balance sheet date.

12 Transactions with related parties

As noted in the Trustees' report, many of the Trustees work within other charities, such as CAFOD, Christian Aid, Friends of the Earth, The National Trust, Oxfam and WWF. Although the Charity received membership income and support from the other charities within which they are involved, there were no relevant related party transactions during the year.