

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 2021

**The Climate Movement
Report and Financial Statements
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The Climate Movement

Trustees' Report for the Year Ended 31 March 2021

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 2021. 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.

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Trustees' Report for the Year Ended 31 March 2021

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 the Show the Love campaign continued to 2021, in view of its past successes, in terms of engaging both the target political and public audiences. Show the Love still reaches out to a large sector of the general public that are warm to climate change but not engaged in taking action, and as such is an important part of the overall supporter journey that The Climate Coalition provides. In addition to this, the coalition organised a first of its kind virtual lobby in June 2020 to ensure that key messages around a green recovery could land at the most opportune time, and a number of campaigning activities focused on ensuring a successful outcome at COP26. The pandemic has been a challenging time for campaigning, and the coalition has sought to be agile, and adapt to circumstances wherever possible.

The Time Is Now Virtual Lobby: In May 2020, decisions on recovery budgets after the Covid-19 crisis were being made in government, and it was clear that the case needed to be made more strongly that this needed to be a green recovery. There was an urgent need to demonstrate widespread support for a recovery with climate and nature at its heart. A decision was made to organise a virtual mass lobby, in which groups of constituents would meet with their MPs via zoom to discuss a green recovery. The first working group meeting took place on 26th May, 5 weeks ahead of the lobby itself on June 30th. Beyond all expectations we were able to facilitate over 300 MP - constituent meetings, double the initial target. Over 15,000 people from across the majority of the UK's constituencies signed up to take part in the biggest virtual lobby that the UK has ever seen. 50% of MPs taking part were Conservative, with the rest made up of Labour, Liberal Democrats, SNP, DUP and other opposition parties. Feedback from MPs was positive, with Dr Neil Hudson, MP for Penrith and the Border saying "This has been a fantastic event; it was great to see so many people coming together to discuss this critical issue." and Bill Wiggin, MP for North Hertfordshire commenting "I thoroughly enjoyed speaking to my constituents about this incredibly important issue." Supporter feedback was that MPs were mostly positive: 85% of supporters found their MP meeting to be, 'Positive' or, 'Very Positive', with 13% neutral and 2% finding it 'Negative'.

Supporter surveys found that, strikingly, almost half (47%) of those who replied had never lobbied their MP before and only 19% had taken part in the 2019 Mass Lobby.

Social media engagement was strong, with #TheTimesNow as a top trend in the UK on the day on Twitter and saw a reach of over 17m. #TheTimesNow was the most used hashtag on 30 June by major party MPs, @TheCCoalition was in the top 3 most mentioned accounts by Conservative MPs on 30 June, and the top mention by Labour MPs. Press coverage ahead of the lobby saw 190 articles with an estimated readership of over 800,000, including the Daily Mail and coverage on ITV News. Coverage on the day included another 207 articles, with an estimated reach of over 2 million people. To provide a

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Trustees' Report for the Year Ended 31 March 2021

national focus for the day, a 'mainstage' zoom event with high profile speakers (including Ellie Goulding, Cel Spellman, Chris Packham, Lucy Siegle, Clive Anderson and Gillian Burke) was organised alongside the virtual lobby.

The objective of the virtual lobby was to push for policy decisions committing to net zero as part of the recovery measures being announced by government. A £3 billion green homes and buildings grant programme was announced shortly afterwards - our number one ask of the lobby.

Show the Love: 2021 marked the seventh 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 care about and want to protect. The campaign this year was held during lockdown, and therefore totally refocused to be effective as a predominantly online campaign, with some socially distanced physical activities. It was a successful pivot with virtual events taking place all over the country, including mini festivals with clusters of events, walking trails and interactions with MPs across all political parties. Our report "This report comes with a health warning" highlighted both the impacts of climate change on our health, and benefits to our health from tackling climate change. It got excellent media coverage including primetime interviews and features on Good Morning Britain, BBC Breakfast, Sky News, Times Radio, with a potential reach of over 165m. It continues to be used as a tool by the health community to advocate for change, beyond its launch. On our Good News Day, we saw a spike in the use of #ShowTheLove across social media with a reach on that day of over 21 million, with many well-known organisations posting and a partnership with the COP26 Unit's Together for Our Planet campaign.

Partners came out in force to support the campaign, including Manchester Utd Foundation and Manchester City FC, The Body Shop, Scottish Power, Tate, NatWest Group, BT, and many more.

Events taking place in person included schools from every region (alongside home learning using the specially designed pack), MPs visiting displays in the local community, outdoor sites e.g., Trentham and Kew Wakehurst organising half term activities, and local campaigners creating trails around their local area.

COP26 - NGO Coordination: COP26, 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 political turbulence caused by Brexit and the pandemic throughout the past financial year, the level of public and political engagement has continued and the public call for climate action has remained strong 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.

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Trustees' Report for the Year Ended 31 March 2021

In April - June 2020 as we reeled from our first Covid19 lockdown, we coordinated across our coalition and extended network of partners to ask the government for a Green Recovery.

On 15 June 2020 we wrote to PM Boris Johnson asking for a Green, Fair and Healthy Recovery. Our letter was signed by 58 organisations. One of our asks was to make buildings fit for the future- a major infrastructure programme to decarbonise buildings, highlighting both the environmental and economic benefits, as well as health co-benefits. This push, combined with the virtual lobby, played a critical role in securing a commitment from the government for £3bn investment this financial year to make buildings across the UK more energy efficient - a vital step towards being on track to net zero.

This year, The Climate Coalition harnessed the power of businesses, faith, health and civil society voices to increase the ambition of the UK's 2030 carbon cutting target. We worked to activate a wide range of influential voices to raise the ambition of the UK NDC (Nationally Determined Contribution, the UN-mandated climate target that requires countries to specify their level of emissions reduction).

This included pushes from former world leaders, health bodies, faith leaders, youth activists, leading scientists and academics, all asking for the government to take a world-leading approach as host of COP26, across social media, print media and via behind-the-scenes advocacy. On 5th November 2020 The Climate Coalition alongside 70 organisations presented their 10 point plan for a Green Recovery to PM Boris Johnson - asking for a high NDC ([link](#)). The UK NDC of 68% that was announced on 3 December 2020 was a significant step up from what had previously been expected, and a significant strengthening of its previous 57% target. Officials at BEIS told TCC that our campaign contributed to this announcement, and we received a letter from the Minister for Climate Change acknowledging the influence of our campaign.

The 10 Point Plan for a Green Recovery also formed a focus for a push to end UK fossil fuel investment overseas. A sub-group of TCC led a significant social media and print campaign targeted at the PM that was critical in amplifying pressure. As part of this, The Climate Coalition launched a social media drive around fossil fuel finance around the UN Climate Ambition Summit on 12th December, using a newly created Green Recovery Scorecard to rate the government's progress. In December 2020 PM Boris Johnson announced the government's commitment to ending taxpayer support for fossil fuel projects overseas.

Financial Review

The Charity received income during the year totalling £808,449 (2020: £602,787) and incurred expenditure of £568,238 (2020: £586,811). There were unrestricted funds carried forward as at 31 March 2021 of £319,003 (2020: £88,792) and restricted funds carried forward of £10,000 (2020: £Nil).

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.

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Trustees' Report for the Year Ended 31 March 2021

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 the equivalent to eight to twelve weeks of unrestricted spend. During the year, the charity was able to increase the operational reserve held to £326,503 as at 31 March 2021.

This year, our reserves have significantly exceeded the stated reserves policy. This is due to the pandemic and the cancellation of major expected activities including COP26. Our members and other funders agreed to roll their funding over to be used during the year ended 31 March 2022, recognising that this is where we will have the most impact and that significantly extra resources will be needed for the postponed COP26 (November 2021) and Great Big Green Week.

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 and beyond.

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. We will be undertaking a strategic review in 2021 to ensure that the coalition has a robust plan for its work in the next 5 years.

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.

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Trustees' Report for the Year Ended 31 March 2021

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.

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.

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Trustees' Report for the Year Ended 31 March 2021

A fourth 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.

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 28 October 2021 and signed on its behalf.



N Thorns
Director and Trustee

The Climate Movement
Reference and Administrative Details of the Charity, its Trustees and Advisers
For the year ended 31 March 2021

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 Thorns (CAFOD)
Mike Childs (Friends of the Earth)
Stewart Begg (National Trust)
Rebecca Munro (RSPB)
Sam Dick (Oxfam)
Peter Moorey (Christian Aid)
Katie White (WWF)
Kate Norgrove (WWF)

Directors and Trustees (former)

Gareth Redmond-King (WWF) Resigned 24 February 2021
Rachel Bloodworth (WWF) Resigned 30 September 2020
Robin Willoughby (Oxfam) Resigned 30 July 2020
Laura Taylor (Christian Aid) Resigned 3 April 2020

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 2021**

I report to the Charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows, 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: 1.11.21

**The Climate Movement
Statement of Financial Activities
(incorporating Income and Expenditure Account)
For the year ended 31 March 2021**

		2021			2020		
	Notes	Restricted £	Un- restricted £	Total funds £	Restricted £	Un- restricted £	Total funds £
Income from:							
Grants and donations	2	249,500	558,799	808,299	187,984	409,444	597,428
Charitable activities		-	150	150	5,359	-	5,359
Total income		249,500	558,949	808,449	193,343	409,444	602,787
Expenditure on:							
Raising funds	3	-	42,943	42,943	-	54,057	54,057
Charitable activities	3	239,500	285,795	525,295	236,107	296,647	532,754
Total expenditure		239,500	328,738	568,238	236,107	350,704	586,811
Net income/(expenditure) for the year		10,000	230,211	240,211	(42,764)	58,740	15,976
Net movement in funds		10,000	230,211	240,211	(42,764)	58,740	15,976
Reconciliation of funds:							
Fund balances at 1 April 2020		-	88,792	88,792	42,764	30,052	72,816
Fund balances at 31 March 2021	10	10,000	319,003	329,003	-	88,792	88,792

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 21 form part of these financial statements.

The Climate Movement
Registered Number: 05451207
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	7	17,945	50,149
Cash at bank and in hand		371,205	130,070
		<u>389,150</u>	<u>180,219</u>
Creditors: amounts falling due within one year	8	<u>60,147</u>	<u>91,427</u>
Net current assets		329,003	88,792
Net assets	9	<u>329,003</u>	<u>88,792</u>
The funds of the charity:	10		
Restricted income funds		10,000	-
Unrestricted income funds		319,003	88,792
Total charity funds		<u>329,003</u>	<u>88,792</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 and signed on their behalf by:

28 October 2021



N Thorns
 Director and Trustee

The notes on pages 13 to 21 form part of these financial statements.

**The Climate Movement
Statement of Cash Flows
For the year ended 31 March 2021**

	2021	2020
	£	£
Net cash used in operating activities:		
Net movement in funds	240,211	15,976
Decrease/(increase) in debtors	32,204	(42,919)
(Decrease)/increase in creditors	(31,280)	23,656
Change in cash and cash equivalents in the year	<u>241,135</u>	<u>(3,287)</u>
Cash and cash equivalents brought forward	130,070	133,357
Cash and cash equivalents carried forward	<u>371,205</u>	<u>130,070</u>

The notes on pages 13 to 21 form part of these financial statements.

**The Climate Movement
Notes to the Accounts
For the year ended 31 March 2021**

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 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.

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Notes to the Accounts
For the year ended 31 March 2021

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 2021

2 Income from grants and donations

	2021			2020		
	Restricted funds £	Unrestricted funds £	Total funds £	Restricted funds £	Unrestricted funds £	Total funds £
Trusts and foundations (2.1 below)	226,500	260,562	487,062	100,029	167,000	267,029
Steering group contributions	23,000	164,280	187,280	62,175	137,500	199,675
Wider group contributions	-	31,385	31,385	15,780	41,500	57,280
Other donations	-	102,572	102,572	10,000	63,444	73,444
Total	249,500	558,799	808,299	187,984	409,444	597,428

Restricted income receivable by the Charity in 2021 and 2020 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 £
2021				
Anna Reece	COP26	30,000	-	30,000
The Boltini Trust	COP26	5,000	-	5,000
Calouste Gulbenkian	Great Big Green Week	9,000	-	9,000
Changing Ideas	Mass Lobby	2,000	-	2,000
Ecology Trust	Mass Lobby	4,500	-	4,500
The Elmo Foundation - William Weaver		-	4,562	4,562
Esmee Fairbairn Foundation		-	150,000	150,000
European Climate Foundation	COP26	90,000	-	90,000
Frederick Mulder	Great Big Green Week	10,000	-	10,000
Frederick Mulder	Mass Lobby	2,000	-	2,000
The John Ellerman Foundation		-	30,000	30,000
Joseph Rowntree Charitable Trust		-	38,500	38,500
Joseph Rowntree Charitable Trust	Emergency fund	62,000	-	62,000
The Kestrelman Trust		-	20,000	20,000
Leslie Smith Foundation		-	5,000	5,000
NPT Transatlantic	Mass Lobby	1,000	-	1,000
O2		-	5,000	5,000
Polden Puckham	Mass Lobby	6,000	-	6,000
Unilever		-	7,500	7,500
Vegan Campaigns Limited	Diet Messaging	5,000	-	5,000
Total		226,500	260,562	487,062

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2.1 Trusts and foundations (continued)	Restricted to	Restricted funds	Unrestricted funds	Total funds
		£	£	£
2020				
38 Degrees	The Time is Now Mass Lobby	12,000	-	12,000
Esmee 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

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.

	2021	2020
	£	£
Rent free office space, from CAFOD (Steering Group member)	8,000	8,000
PR for The Time is Now Mass Virtual Lobby campaign	-	10,000
	8,000	18,000

3 Expenditure	Direct costs	Staff costs	Support costs	Total
	£	£	£	£
2021				
Campaigns (see Note 3.1 below)	227,918	205,283	34,264	467,465
Public communications	-	35,464	5,918	41,382
Membership support	-	14,095	2,353	16,448
Raising funds	1,874	35,195	5,874	42,943
Support costs	26,155	22,254	(48,409)	-
Total	255,947	312,291	-	568,238

Details of Direct Support costs are given in Note 4.

Of the expenditure incurred in the year, £328,738 (2020: £350,704) was met from unrestricted funds and £239,500 spent on Campaigns (2020: £236,107) was met from restricted grant income.

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3 Expenditure (continued)	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	10,343	51,096
Membership support	-	21,107	4,207	25,314
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
3.1 Campaign costs				
	Direct costs	Staff costs	Support costs	Total
	£	£	£	£
2021				
Show the Love	45,714	56,647	9,455	111,816
The Time is Now Mass Virtual Lobby	41,885	-	-	41,885
COP26	105,469	74,415	12,420	192,304
Great Big Green Week	22,050	28,858	4,817	55,725
Diet Messaging	-	6,163	1,029	7,192
Emergency fund	12,800	39,200	6,543	58,543
Total	227,918	205,283	34,264	467,465
2020				
Show the Love	122,466	22,654	5,328	150,448
The Time is Now Mass Virtual Lobby	143,093	29,692	6,984	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
4 Direct support costs				
			2021	2020
			£	£
Office accommodation - donation in kind			8,000	8,000
Governance costs - independent examination fee			1,548	1,452
Governance costs - Board meeting costs			-	441
Other support costs			16,607	18,621
			26,155	28,514
5 Staff costs and numbers				
			2021	2020
			£	£
Staff costs were as follows:				
Wages and salaries			268,438	240,894
Social security costs			23,550	21,133
Pension costs			20,303	18,896
			312,291	280,923

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5 Staff costs and numbers (continued)

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

	2021	2020
	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 £79,416 (2020: £78,512). The Trustees all give their time and expertise without any form of remuneration or other benefits in kind (2020: £Nil).

The charity operates defined contribution pension schemes for its employees and made contributions during the year of £20,530 (2020: £18,830).

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

	2021	2020
	No.	No.
Campaign director	1.0	1.0
Other	6.8	6.7
	<u>7.8</u>	<u>7.7</u>

During the year, no Trustee received any reimbursement of expenses or had their expenses paid directly to a third party on their behalf (2020: £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

	2021	2020
	£	£
Membership subscriptions receivable	-	20,000
Accrued income	-	25,000
Prepaid expenses	1,699	-
Other debtors	16,246	5,149
	<u>17,945</u>	<u>50,149</u>

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9 Creditors: amounts falling due within one year	2021	2020
	£	£
Accounts payable	32,238	20,244
Deferred income	7,500	49,625
Accrued expenses	20,409	21,558
	<u>60,147</u>	<u>91,427</u>

9 Analysis of net assets between funds	Restricted funds	General funds	Total funds
	£	£	£
2021			
Current assets	10,000	379,150	389,150
Current liabilities	-	(60,147)	(60,147)
	<u>10,000</u>	<u>319,003</u>	<u>329,003</u>
2020			
Current assets	-	180,219	180,219
Current liabilities	-	(91,427)	(91,427)
	<u>-</u>	<u>88,792</u>	<u>88,792</u>

10 Movement in funds	Brought forward		Expend-iture		Carried forward
	£	Income	£	Transfers	£
		£		£	
2021					
Restricted funds:					
COP26	-	125,000	(125,000)	-	-
Great Big Green Week	-	19,000	(19,000)	-	-
The Time is Now Mass Virtual Lobby	-	38,500	(38,500)	-	-
Diet Messaging	-	5,000	(5,000)	-	-
Emergency fund	-	62,000	(52,000)	-	10,000
Total restricted funds	<u>-</u>	<u>249,500</u>	<u>(239,500)</u>	<u>-</u>	<u>10,000</u>
Unrestricted funds:					
General funds	<u>88,792</u>	<u>558,949</u>	<u>(328,738)</u>	<u>-</u>	<u>319,003</u>
Total funds	<u>88,792</u>	<u>808,449</u>	<u>(568,238)</u>	<u>-</u>	<u>329,003</u>

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10 Movement in funds (continued)	Brought forward £	Income £	Expend- iture £	Transfers £	Carried forward £
2020					
Restricted funds:					
COP26	-	30,000	(30,000)	-	-
The Time is Now Mass Virtual Lobby	42,764	105,314	(148,078)	-	-
Net Zero	-	30,000	(30,000)	-	-
Diet Messaging	-	28,029	(28,029)	-	-
Total restricted funds	42,764	193,343	(236,107)	-	-
Unrestricted funds:					
General funds	30,052	409,444	(350,704)	-	88,792
Total funds	72,816	602,787	(586,811)	-	88,792

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.

Great Big Green Week

The Climate Coalition will host the UK's biggest ever week of action on climate and nature from 18-26 September 2021. There will be thousands of community events taking place up and down the country and a coordinated lobby of MPs. We are working closely with allies in Wales and Northern Ireland as well as in Scotland where it will be Climate Fringe Week.

The Time is Now | Mass Virtual Lobby

On 30 June 2020, The Climate Coalition organised what we think is the biggest ever virtual lobby of Parliament. As MPs got to grips with the impact of the pandemic and the opportunities to build back better, 14,000 people signed up and together spoke to over 300 MPs to tell them that The Time is Now for a green recovery.

Diet Messaging

To meet our climate targets, we will 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.

Emergency fund

In response to the pandemic, we received emergency funding to reflect the challenging funding environment and the need to urgently pivot our work. We focused on political campaigning particularly on the UK Nationally Determined Contribution, the CSR and ending fossil fuel subsidies; on media and communications; on outreach support to members and new partners and on research to support us to better reach out to more diverse audiences.

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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 (2020: £Nil) 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.

