



Climate Outreach Information Network

Company Limited by Guarantee, number 06459313 (England and Wales)

Charity Number 1123315 (England and Wales)

Annual Report and Statement of Financial Activities

For the year ended 31 March 2023



Surfers paddle out in peaceful protest of an international oil company's plans to drill off the coast of mainland Australia - actions like these were instrumental in the plans being abandoned.

Lachlan Gardiner / Climate Visuals

TUESDAY



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COMPANIES HOUSE

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Reference and administrative details

Charity Number:	1123315 (England and Wales)
Company Number:	06459313 (England and Wales)
Trustees:	Camilla Born (Chair) Faiza Farooq (Treasurer) Becky Buell Thomas Peutz (Resigned 27th February 2023) Phil Bloomer Gitika Bhardwaj (Resigned 13th June 2022) Ludovic Phalippou
Management:	Rachael Orr, Chief Executive Officer Noora Firaq, Deputy Chief Executive Officer Amiera Sawas, Chief Research and Engagement Officer
Company Secretary:	Noora Firaq
Registered Office:	The Old Music Hall 106-108 Cowley Road Oxford OX4 1JE
Statutory Auditor:	UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Abingdon Oxfordshire OX14 1SY
Banker:	The Cooperative Bank Business Banking M60 4EP

Climate Outreach Information Network (trading as Climate Outreach) is a registered charity (no. 1123315), incorporated as a company limited by guarantee (no. 06459313) under the Companies Act 2006. It is governed by its Memorandum and Articles of Association. The liability of members in the event of the charity being wound up is limited £1 each.

The Charity Trustees, who are also Directors of the Company, present their annual report and the charity's financial statements for the year.

Letter from the Chief Executive Officer

I was delighted to join the hugely talented team at Climate Outreach in January 2023.

The need for our work has never been greater. According to the Climate Change Committee's latest Progress Report, the UK government has made no meaningful progress on implementing the net zero goal and targets are being missed on nearly every element.¹

In other nations – Switzerland, Germany – we see protests about ambitious climate policies and countries rolling back on their commitments – the very commitments scientists tell us are still not going far or fast enough to keep global heating to safe levels. Cross-societal action on net zero has never been more urgent.

In response, Climate Outreach has been looking at the role we play to inspire climate action and connect people with climate. We have also been looking at how we work – which I would summarise as 'changing ourselves to change the world.'

We are deeply committed to working in partnership, to catalysing change. We believe we have some insight, knowledge and resources that can help other people, institutions and organisations to better communicate and engage with people on climate change. We want to be as generous with these as we can. Wherever we have funding, or wherever we can work on a consultancy basis, we seek to be open, collaborative and movement generous. Internationally we have delivered work this year in Germany, Australia and Egypt and we have been really careful to try and work with existing partners in these countries and support their work, rather than taking space. We know we won't always get this right, but aspire to deliver the best, most generous partnerships we can wherever we work in the world.

Secondly, we have been doing a lot of work on our internal culture. Our commitment to being a feminist, anti-racist, anti-colonial organisation is shared across our team and our Board. Our challenge this year, (and in future years) is building a shared vision of how we get there.

The way we work matters hugely. It allows us to deliver the most impactful public facing work we possibly can. And that is our mission: to build a strong social mandate for climate action, so all those with power to tackle the climate emergency do.

This year, we have successfully influenced international negotiations on public engagement on climate change at the COP27 conference. We have exhibited photos from our Climate Visuals Library at COP27 and the Sydney Opera House.

¹ Climate Change Committee (2023) Progress in Reducing Emissions: 2023 report to parliament.

Our exhibition in Sydney was the culmination of the first year of a three year programme of work in Australia, our first multi-year programme outside of the UK. We are really excited to see it develop, and to bring lessons from this work to our wider body of learning and evidence.

We have continued our work to train climate experts as **Climate Ambassadors** and via our **Climate Engagement Lab** we have worked with numerous community organisations to help them communicate on climate.

We couldn't do any of this work without a huge network of partners, funders and supporters who work with us. We know that we don't have a moment to lose in **bringing even more people with us** to create a pathway to a more livable planet. We are determined to do all we can to make that happen.

A handwritten signature in black ink, appearing to read 'Rachael Orr'.

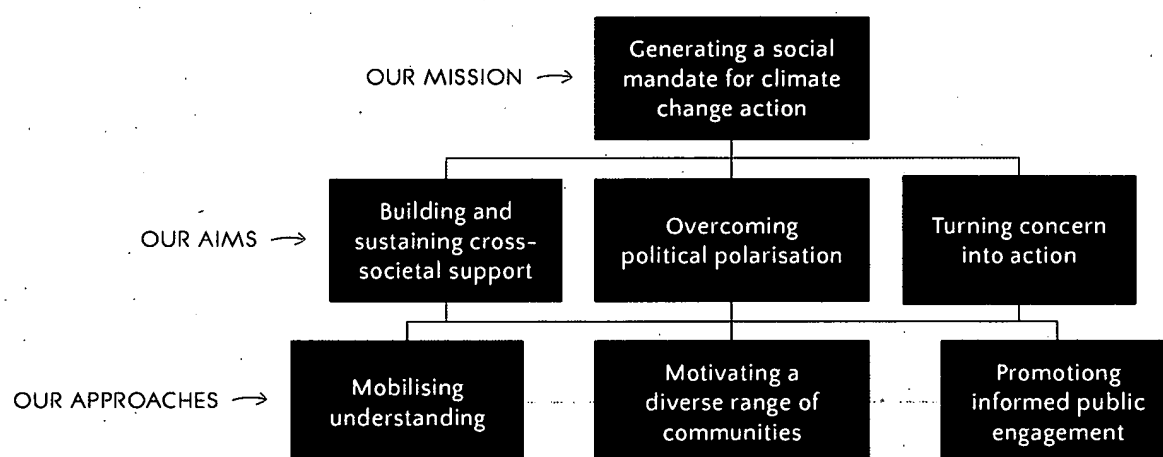
Rachael Orr
Chief Executive Officer

Trustees' Report

1. Climate Outreach objectives and activities

1.1 Charitable objectives

The objectives of Climate Outreach as set out in its governing document are “to promote any charitable purposes at the discretion of the trustees concerning climate change and its impact”.



Credit: Climate Outreach

1.2 Our values

Credible	People-centred	Collaborative
<ul style="list-style-type: none">• We are evidence-based and research-led. Evidence is our starting point, not an add on.• We seek to live by our values, including by reducing our carbon footprint. We know this isn't easy but we do our best. Where we struggle, we are open and honest about that.	<ul style="list-style-type: none">• We put people at the centre of the climate story, rather than science, technology, finance or policies.• We treat each other with respect - as equals with concerns, hopes and aspirations.	<ul style="list-style-type: none">• We co-design work with partners and seek to equip others with expertise and knowledge. We act in service to others and the wider movement.• We empower each other by working closely together in a supportive manner, sharing ideas and knowledge. We actively seek to work without silos and with flexibility.

Integrated

- We act as a bridge between different sectors, disciplines and communities.
- We recognise that public engagement and the work we do is a part of the puzzle, along with the work by other actors in the climate sector.

Focused

- We focus on doing meaningful work that makes a difference to our mission. We seek leverage points in order to create systemic change.
- We recognise the tension between committing to our work and maintaining our wellbeing. We do not sacrifice the wellbeing of staff to this value, because we recognise that happy staff allow an organisation to be dynamic and creative.

As part of looking at 'changing ourselves to change the world', this year we have prioritised embarking on a collective journey of increasing our knowledge and understanding of diversity, equity and inclusion through a series of courses and workshops. We are introspectively challenging our own biases and assumptions to build a shared vision of how we become a feminist, anti-racist, anti-colonial organisation.

1.3 Public benefit

The Board of Trustees is satisfied that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of Climate Outreach meet with these criteria.

2. Our activities and impacts in 2022/2023

2.1 What we do

We commission innovative **research** to build a clear evidence base on what works to really involve and engage people from all walks of life to take action on climate change. We **advise** international bodies and governments, and hold them to account on their commitments on public engagement.

We work with community based organisations – from charities to housing associations to local grassroots groups – to **share our expertise** and research. We **upskill** them so

they can engage and support people from diverse geographies and communities to turn their concern for climate change into action.

Climate Outreach currently works across **five core projects**:

- **Climate Visuals**; curating photos to tell new stories on climate through our climate visuals library. Our visuals are used by media outlets across the world, as well as climate campaigners.
- **Climate Science Ambassadors**; training scientists and other climate experts in communications and public engagement
- **Climate Lab**; turning our decades of research and expertise into action by working with charities, networks and community groups
- **Global Climate Negotiations**. Using influence and expertise to ensure governments around the world meet their commitments to educate and inform citizens about climate change
- **Climate and Migration**: working with the refugee and migration sector to tell different stories about climate linked migration to change the narrative from scaremongering to solidarity

We currently work in the **UK and Australia**; both high emitting countries with the potential for real global leadership on climate change. We use all of our work and learnings to help shape our advocacy and influencing work, at both country and international levels.

2.2 Our impact

Last year alone, our talented team and many inspiring partners delivered the following impacts:

Our Climate Visuals image library - which hosts 3,500 evidence-based photos from around the world - is a trusted resource for over 350 climate change and environmental groups, journalists, educators and businesses. Our images were featured across the media from the Guardian to Google and exhibited at COP27 and at the Sydney Opera House.

"The research that Climate Visuals has undertaken really helped to inform us on reader engagement and impact and has provoked a conversation on the topic that has reached far beyond the editorial considerations of our organisation."
- Fiona Shields - Head of Photography, The Guardian

Our Climate Lab and flagship Britain Talks Climate research insights were regularly used by our UK and European partners. We developed Übers Klima Reden (Germany Talks Climate) and a number of bespoke programmes with local authorities and community groups who now use our insights on a daily basis. The Britain Talks Climate online toolkit has received over 80,000 webviews.

Our Climate Engagement Lab works with a network of over 100 UK climate campaigning organisations. This year, among others, we have worked in partnership with Hope for the Future (HFTF), Pledgeball and the Campaign for National Parks, all of which have generated new insights and best practice.

"The Campaign for National Parks overhauled its use of visual images and is now more consistent in what it seeks from images, with more thought given to who is behind the camera as well as what is in front of it. It is also being more nuanced in its communication through social media channels."

- Leader, Campaign for National Parks

Both our Climate Visuals work and our Climate Lab underpinned the first year of an ambitious new programme of work in Australia. In the last year, we have built a Climate Outreach presence in key stakeholder forums in Australia, interviewing more than 50 climate and community organisations about how we could work together. We created two strategic partnerships with groups we identified as being able to reach a wider range of under-served and disengaged audiences in Australia - The Multicultural Leadership Initiative and Cricket for Climate. Our open call for photos for our Climate Visuals Australia exhibition was entered by 126 photographers submitting a total of 1892 images. The reach of the call is estimated to have exceeded 10 million individuals globally. The winning images were displayed for a week on the boardwalk outside the Sydney Opera House.

We influenced the outcomes related to public engagement at COP27, by supporting negotiators to strengthen the decision text under Article 12 of the Paris Agreement - 'Action for Climate Empowerment' (ACE). We worked to strengthen awareness and embeddedness of governments' legal and intergovernmental obligations on ACE, which now includes creating strategies to educate and engage their citizens on climate change and the net zero transition.

We trained 60 climate experts as Climate Ambassadors to help them learn how to talk about their work in ways that non academic audiences can understand. Our Ambassadors have delivered almost 70 engagement activities - from talks to local councils to national media interviews and even stand up science comedy shows.

Our Deputy CEO presented at the All Party Parliamentary Group on Migration in Westminster and we have provided advice to international agencies such as the International Organisation for Migration and UNICEF through our climate and migration programme. We have also focused on addressing the lack of representation of migration and refugee-rights organisations in the climate-driven migration debate. We provided tailored support to three partner organisations - City of Sanctuary, Migrants Organise and the Joint Council for the Welfare of Immigrants- who collectively created a statement about the rights of people forced to move due to climate around the closing session of the 2022 COP 27 climate negotiations.

We worked with 20 grassroots groups funded through the National Lottery's Climate Action Fund and trained them on the basics of climate communications.

"Climate Outreach's vision and approach bring about change that most people would have considered impossible. Their research leads the way in engaging people from across society on climate change, with impressive success. Their impact is wide reaching, working alongside key stakeholders and championing voices across the world."

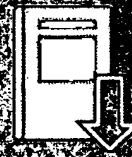
- Alex Wilson – Grants, Research and Policy Manager, Samworth Foundation

At a glance



49 public-facing events engaging
15,000 people from around the world

46,000 report downloads



7 new reports



47 organisations received bespoke
strategic consultancy & workshops



18,700
Twitter followers

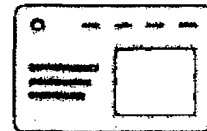


9,800
LinkedIn followers



16,600 newsletter subscribers

95,000 users visiting **227,000**
webpages on climateoutreach.org



3. Our Plans for next year 2023/24

The climate communications challenge is changing; and we have to change with it.

We know that **82%** of the British public are worried about climate change. Our research has consistently found that most people really care about climate and want to take action, but they don't feel seen or heard on the issue, and they don't know what action to take.

We also know that we cannot deliver a fair net-zero economic transformation at scale or speed unless we involve everyone. This is especially true for the people and communities who feel like they are being 'left behind' or not being heard.

In 2023/24 we are reviewing our strategy so that we can focus more deliberately on two core areas: motivating a more diverse range of communities and exploring how we can turn concern into action. The central communications challenge for climate is no longer to build concern – it is to ensure everyone can be involved in the changes we need to make in our lives and communities to tackle the climate crisis.

2023/24 will be a transition year, where we strengthen our organisational foundations, develop a new strategy and a sustainable business model. We are also continuing with our learning journey in diversity, equity and inclusion from last year which we see as central to achieving our vision and mission.

We have two key areas of work this year:

1. Build a solid foundation for Climate Outreach's future work

- Strategy review to sharpen our focus and our clear impacts and outcomes
- Develop our first People and Culture strategy
- Develop a clear case for support for our work, including our key service offer.
- Target growth in restricted and unrestricted income to increase our impact and ensure long term sustainability.
- Build the case for investment in and evaluation of public engagement in climate change with funders

2. Work to become an internationally trusted leading brand in Climate Change public engagement

- Influence global negotiations to ensure governments' meet their commitments to educate and inform citizens about climate change
- Build the case for public engagement with UK government through advisory roles with the Department for Energy Security and Net Zero (DESNZ), the Welsh and Scottish governments,

- Use our Britain Talks Climate research to build the case to UK political parties about how to tell a positive climate story in the run up to the UK general election
- Build new partnerships with employers through our training offer to help shape how they engage their staff and customers on climate
- Grow the reach and impact of our Climate Visuals library
- Train 100 climate scientists to be more confident talking in the media and to the public about climate change

4. Financial review

4.1 Overview

Climate Outreach has grown considerably in recent years. Three years ago (2020) our income was £0.8m and we employed 16 members of staff. By the year ending March 2022 our income had grown to £1.8m. This pace of growth has continued and for the year ending March 2023 income grew to £2.6m and a team of 27 members of staff. This year's growth was predominantly driven by support from the Macdoch Foundation in delivering a new ambitious multi year project in Australia.

Expenditure for the year was £2.3m (2022: £1.5m), which meant we generated a surplus for the year of £346k (2022: £312k). This surplus represents funds received in advance of project spend (restricted funds) of £126k and an increase in our unrestricted funds of £220k.

4.2 Income

Income Type	Year ending 31 March 2023	Year ending 31 March 2022
	£	£
Grants – Trusts and Foundations	2,395,850	1,477,960
Earned income from charitable activities	198,967	235,462
Donations – Individual giving	42,170	107,165
Investment income	792	146
Total	2,637,779	1,820,733

Our principal sources of income are amounts received as grants from trusts and foundations, representing 90% of total income (2022: 81%). These increased by £918k (62%) from last year. This included £270k (2022: £119k) of unrestricted income that will help fund our core activities and augment our Reserves position. Earned income fell by £36K (15%) as more of our staff capacity was spent on delivering grant funded projects. Donations kindly received from individuals fell by £65k (61%), this was due to some large one off donations received in 2022 but not repeated in 2023 and therefore reflects our usual level of individual giving.

4.3 Expenditure

Expenditure by programme	Total year ended 31 March 2023	
	£	£
Research & Engagement:		
Staff	675,723	
Direct Project	848,532	
Office/Support	31,117	1,555,372
Core:		
Staff	420,228	
Project	66,108	
Office/Support	148,249	634,585
Governance		5,671
Costs of raising funds		96,579
Total		2,292,207

Total expenditure increased by £784k (52%) from last year, this was all related to charitable activities and reflects our continued growth.

4.4 Reserves Amount

The Board of Trustees reviews the Reserves level and the amount of reserves required annually as part of the budget setting process to reflect organisational growth. The Trustees seek to hold a level of unrestricted funds to meet the requirements of three months' salary costs and other core funded commitments. This is set at £420k for the

year ended March 2023. At this level the Trustees feel that Climate Outreach would be able to fulfil its charitable activities in the event of any temporary drop in funding and take steps to address the situation.

At the balance sheet date Climate Outreach had total funds of £1.0m, of which £578k were held as restricted. These funds represent unspent monies received from donors who have specified conditions as to their use on agreed projects. These funds are fully covered by matched assets. The remaining balance of £425k are our unrestricted reserves. This is an increase of £240k from last year and brings us in line with the target reserves amount. We have achieved this through securing generous core funding and wherever possible the consistent application of a full cost recovery approach in our grant fundraising proposals.

4.5 Risk Management

The Board of Trustees has assessed the major risks to which the charity is exposed, in particular those relating to the operations, finances, reputation and business of Climate Outreach. The likelihood and impact of material risks are reviewed as part of a risk management matrix by the Board on a quarterly basis at Trustee meetings. The Leadership Team updates and assesses the risk management matrix on a regular basis, and reports on any significant changes to Trustees as they arise.

5. Structure, Governance and Management

Climate Outreach is governed by its Memorandum and Articles of Association. All members of the organisation and Trustees are appointed in accordance with the Articles of Association. Trustees must be members of the Association. Trustees meet a minimum four times a year, or more often if they so decide. These board meetings require a quorum of at least four trustees present.

An Annual General Meeting (AGM) is held within 15 months of the last one. AGM requires a quorum of a tenth of the membership, or five members, whichever shall be greater. The Trustees are listed on page 3.

Board appointments are based on the need of the Board of Trustees as a whole to have the skills and experience to agree Climate Outreach's strategy and policies and monitor their implementation. Trustees are recruited from a wide range of backgrounds.

The Honorary Officer of the Association is the Chairperson. The officers are appointed for one year at the AGM and may stand for re-election for up to five years, after which they must stand down for at least 12 months before being eligible to stand again.

The Board of Trustees (who are also Directors of the Company) must be at least three in number. There is no upper limit to the number of Trustees. All Trustees are subject to re-election at the first AGM of the organisation, and then subject to retirement by rotation. They may be re-appointed if re-elected. They may exercise all the powers of the Association subject to the Charities Act 2011 and the Memorandum and Articles of Association.

The Board appoints the Company Secretary at the AGM, to ensure statutory reporting requirements are fulfilled.

The Board of Trustees appoint the Chief Executive Officer to lead and manage the organisation to deliver the strategy. The Chief Executive Officer is supported by a leadership team, staff and associates.

Our non-profit foundation (Dutch equivalent of charity) Climate Outreach Europe (RSIN 861983440) in the Netherlands is not yet operational as we are seeking funding for work in the Netherlands.

6. Statement of Trustees' responsibilities

Law applicable to charities in England and Wales requires the Board of Trustees to prepare accounts for the financial year in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of Climate Outreach's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the Board of Directors should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that Climate Outreach will continue in operation.

The Trustees are responsible for the keeping of accounting records which disclose with reasonable accuracy the financial position of Climate Outreach and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of Climate Outreach and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Board of Trustees on 25th September 2023 and signed on its behalf by:



Camilla Born
Chair of Trustees

Independent Auditors' report to the Members of Climate Outreach

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

CLIMATE OUTREACH INFORMATION NETWORK

Opinion

We have audited the financial statements of Climate Outreach Information Network (the 'charitable company') for the year ended 31 March 2023 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit ; or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- o the nature of the charity and sector, control environment and operating performance;
- o the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- o any matters we identified having reviewed the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- o the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as recognition of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Caroline Webster FCA (Senior Statutory Auditor)

For and on behalf of UHY Ross Brooke

Statutory Auditor

Suite 1

Windrush Court

Abingdon Business Park

Oxfordshire

OX14 1SY

Date: 30/9/23

Statement of financial activities for the year ended 31 March 2023

Climate Outreach Information Network Co no: 06459313

	Note	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-23	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-22
		£	£	£	£	£	£
Income from:							
Donations	2	549,824	1,888,196	2,438,020	286,095	1,299,030	1,585,125
Charitable activities:	3	194,394	4,573	198,967	235,462	-	235,462
Investment income	4	792	-	792	146	-	146
Total income		745,010	1,892,769	2,637,779	521,703	1,299,030	1,820,733
Expenditure on:							
Raising funds	5	96,579	-	96,579	96,882	-	96,882
Charitable activities	6	428,746	1,766,882	2,195,628	394,193	1,017,012	1,411,205
Total expenditure		525,325	1,766,882	2,292,207	491,075	1,017,012	1,508,087
Net income / - expenditure		219,686	125,886	345,572	30,628	282,018	312,646
Transfers between funds		20,180	(20,180)	-	12,818	(12,818)	-
Net movement in funds		239,866	105,706	345,572	43,446	269,200	312,646
Reconciliation of funds:							
Funds brought forward:		186,073	472,357	658,430	142,627	203,157	345,784
Total funds carried forward		425,939	578,063	1,004,002	186,073	472,357	658,430

Balance sheet as at 31 March 2023

Climate Outreach Information Network Co no: 06459313

	Note	31-Mar-23	31-Mar-23	31-Mar-22	31-Mar-22
		£	£	£	£
Fixed assets:					
Tangible assets	10		1,291		10,206
Current assets:					
Debtors	11	41,231		104,251	
Cash at bank and in hand		1,059,733		745,337	
Total current assets		<u>1,100,964</u>		<u>849,588</u>	
Creditors: Amounts falling due within one year	12	(98,254)		(201,364)	
Net current assets			<u>1,002,710</u>		<u>648,224</u>
Net assets			<u>1,004,002</u>		<u>658,430</u>
The funds of the charity:	13,14				
Restricted funds			578,063		472,357
Unrestricted funds					
Unrestricted income funds			425,939		186,073
Total charity funds			<u>1,004,002</u>		<u>658,430</u>

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on 20th September 2023 and are signed on their behalf by:



Camilla Born
Chair of Trustees

The notes on pages 24 to 34 form part of these financial statements

Cash flow statement for the year ended 31 March 2023

Climate Outreach Information Network Co no: 06459313

		2023 £	2022 £
	Notes		
Cash used in operating activities	17	313,606	79,403
Cash flows from investing activities			
Interest income		792	146
Purchase of tangible fixed assets		(2)	(3,871)
Cash provided by (used in) investing activities		<u>790</u>	<u>(3,725)</u>
Increase (decrease) in cash and cash equivalents in the year		314,396	75,678
Cash and cash equivalents at the beginning of the year		745,337	669,659
Total cash and cash equivalents at the end of the year		<u>1,059,733</u>	<u>745,337</u>

Notes to the Financial Statements for the Year Ended 31 March 2023

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Income

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations and grants is deferred if the resources are conditional on a grant condition that has not yet been met, which can include a time-based condition (e.g. agreement specifies that delivery of the service will take place during a future financial year), or if there is material uncertainty over the charity's entitlement to the resources.

Income from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Pensions accounting policy

The charity operates a defined contribution pension scheme. The pension cost represents the amount of contributions payable to the scheme in one year.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual assets are capitalised if they can be used for more than one year and cost at least £400. Tangible fixed assets are stated at cost less depreciation.

The website is considered to be a tangible fixed asset, and expenditure is capitalised where changes to the structure or features of the website will benefit the charity for a period of more than one year. The costs of website content changes are not capitalised, and are instead treated as an expense in the year they are incurred.

Depreciation

Depreciation on tangible fixed assets is calculated to write down the cost in equal instalments over their expected useful lives. The cost of office and computer equipment is written off over 3 years.

Capitalised website expenditure is written off over 3 years.

Debtors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt of the amount it has paid in advance for good or service).

Cash and cash equivalents

Cash at bank and in hand is held to meet short-term cash commitments as they fall due rather than for investment purposes. Cash equivalents are short term highly liquid investments that have a maturity of three months or less.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2. Income from donations

	Unrestricted	Restricted	Total 31-Mar-23	Total 31-Mar-22
	£	£	£	£
Grants from foundations, trusts and other groups: Research and Engagement				
Ashden Climate Solutions	3,828	-	3,828	-
Calouste Gulbenkian Foundation	-	-	-	80,000
Cardiff University	-	9,734	9,734	14,600
Climate Emergency Collaboration Group	-	141,700	141,700	10,338
Climate and Land Use Alliance	-	-	-	3,599
ClimateWorks Foundation	-	-	-	76,907
Cumbria Action for Sustainability	-	2,000	2,000	8,000
Foundation Erol	-	122,907	122,907	-
European Climate Foundation	-	18,306	18,306	183,224
Foundation for International Law for the Environment	-	78,900	78,900	-
The Involve Foundation	-	4,916	4,916	11,264
JAC Trust	-	-	-	29,994
JJ Charitable Trust	-	55,000	55,000	-
Joseph Rowntree Charitable Trust	69,604	-	69,604	31,420
KR foundation	-	(6,716)	(6,716)	35,124
Marmot Charitable Trust	18,500	6,500	25,000	25,000
Ebor Charitable Trust DAF on behalf of Macdoch Foundation	-	932,710	932,710	-
Network of European Foundations	-	17,542	17,542	11,331
Oxfam Novib	-	94,072	94,072	100,249
Samworth Foundation	-	-	-	244,445
Stichting IKEA Foundation	-	300,000	300,000	288,000
Stiftung Mercator	-	69,895	69,895	133,436
Tabula Rasa Lab	541	-	541	-
TED Foundation	-	-	-	72,118
The David and Lucile Packard Foundation	-	40,730	40,730	-
John Ellerman Foundation	125,000	-	125,000	-
Unbound Philanthropy	20,000	-	20,000	-
	237,473	1,888,196	2,125,669	1,359,049

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Income from donations continued

Grants from foundations, trusts and other groups: Core

Asthall Manor	-	-	-	1,911
Calouste Gulbenkian Foundation	70,000	-	70,000	-
Doris Field Charitable Trust	500	-	500	-
Ht & LB Cadbury Charitable Trust	1,000	-	1,000	2,000
Jo Musker-Sherwood	1,000	-	1,000	-
John Ellerman Foundation	-	-	-	5,000
Patsy Wood Trust	2,681	-	2,681	-
Polden Puckham Charitable Trust	5,000	-	5,000	-
Samworth Foundation	190,000	-	190,000	100,000
The Sulney Field Charitable Trust	-	-	-	10,000
	270,181	-	270,181	118,911

Donations from individuals:

Income Others	42,170	-	42,170	107,165
	42,170	-	42,170	107,165

Total income from donations	549,824	1,888,196	2,438,020	1,585,125
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3 Income from charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-23	31-Mar-22
			£	£
Consultancy fees	193,194	4,573	197,767	235,680
Sales	1,200	-	1,200	-
Miscellaneous other income	-	-	-	(218)
	194,394	4,573	198,967	235,462

4 Investment income

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-23	31-Mar-22
			£	£
Interest on cash deposits	792	-	792	146

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Cost of raising funds

	Unrestricted	Restricted	Total 31-Mar-23	Total 31-Mar-22
	£	£	£	£
Staff costs	95,227	-	95,227	95,862
Direct fundraising costs	1,352	-	1,352	250
Other fundraising costs	-	-	-	770
	<u>96,579</u>	<u>-</u>	<u>96,579</u>	<u>96,882</u>

6 Cost of charitable activities including grants payable and activities undertaken directly by the charity

	Governance	Staff costs	Project activities	Office costs	Support costs	31-Mar-23	31-Mar-22
Research and Engagement		675,724	848,532	24,343	6,773	1,555,372	1,027,242
Core costs	5,671	420,228	66,108	64,455	83,794	640,256	383,962
	<u>5,671</u>	<u>1,095,952</u>	<u>914,640</u>	<u>88,798</u>	<u>90,567</u>	<u>2,195,628</u>	<u>1,411,204</u>

6b Core costs allocation

Core costs have been allocated to activities based on staffing costs

	Direct costs	Core Costs	Total cost
Research and Engagement	1,555,372	640,256	2,195,628
	<u>1,555,372</u>	<u>640,256</u>	<u>2,195,628</u>

7 Governance costs

	Unrestricted	Restricted	Total 31-Mar-23	Total 31-Mar-22
	£	£	£	£
Audit Fee	4,000	-	4,000	4,500
Other governance costs	1,671	-	1,671	1,294
	<u>5,671</u>	<u>-</u>	<u>5,671</u>	<u>5,794</u>

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

8 Employees' remuneration

	Total 31-Mar-23 £	Total 31-Mar-22 £
Wages and salaries	987,738	707,194
Pensions costs	42,829	31,719
Social security	104,897	66,732
	<u>1,135,464</u>	<u>805,645</u>

The average number of staff employed during the year was 27 (2022: 22)

9 Taxation

The company is a registered charity and is, therefore, exempt from Corporation Tax. Climate Outreach is however VAT registered.

10 Tangible fixed assets

	Office furniture 31-Mar-23 £	Computer equipment 31-Mar-23 £	Website 31-Mar-23	Total 31-Mar-23 £	Total 31-Mar-22 £
Cost					
As at 1 April 2022	2,861	14,677	19,297	36,835	32,964
Additions	-	-	-	-	3,871
Disposals	-	-	-	-	-
As at 31 March 2023	<u>2,861</u>	<u>14,677</u>	<u>19,297</u>	<u>36,835</u>	<u>36,835</u>
Depreciation					
As at 1 April 2022	2,861	10,904	12,864	26,629	16,922
Disposals	-	-	-	-	-
Charge for the year	-	2,483	6,432	8,915	9,707
As at 31 March 2023	<u>2,861</u>	<u>13,387</u>	<u>19,296</u>	<u>35,544</u>	<u>26,629</u>
Net book value					
As at 31 March 2022	-	3,773	6,433	10,206	16,042
As at 31 March 2023	<u>-</u>	<u>1,290</u>	<u>1</u>	<u>1,291</u>	<u>10,206</u>

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

11 Debtors

	Total 31-Mar-23 £	Total 31-Mar-22 £
Project debtors	29,803	82,904
Cycle Loan scheme	215	341
Other debtors	3,555	13,386
Prepayments	7,658	7,620
	<u>41,231</u>	<u>104,251</u>

12 Creditors

	Total 31-Mar-23 £	Total 31-Mar-22 £
Accounts payable	58,582	66,616
Accruals	5,000	53,846
Receipts in advance	-	40,000
Payroll liabilities	26,502	20,823
Pensions liability	8,170	5,603
VAT liability	-	14,476
	<u>98,254</u>	<u>201,364</u>

12b Receipts in advance

	31-Mar-23	31-Mar-22
Brought forward 1 Apr	40,000	348,507
Released during the period	(40,000)	(348,507)
Added during the period	-	40,000
Carried forward 31 Mar	<u>-</u>	<u>40,000</u>

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

13 Analysis of funds

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Designated funds					
Research and Engagement	148,862	-	-	(148,862)	-
Training and Consultancy	67,530	-	(10,657)	(56,873)	-
General funds	(30,319)	745,010	(514,667)	225,915	425,939
Total unrestricted funds	186,073	745,010	(525,325)	20,180	425,939
Restricted funds					
Research and Engagement	472,346	1,892,769	(1,766,882)	(20,180)	578,052
Training and Consultancy					-
Incubation	11	-	-	-	11
Total restricted funds	472,357	1,892,769	(1,766,882)	(20,180)	578,063

The purposes of these funds are as follows:

Research and engagement produces a range of evidence-based briefings, guides, resources and toolkits for various audiences that include campaigners, policymakers and communications professionals, under the themes of our current 6 programmes; communities, lifestyle changes, policy & just transition, impacts & adaptation, visuals & media and science communications.

Training and consultancy services range from strategic guidance for governments running major campaigns to interactive workshops for charities. We aim to support the best possible strategic decision-making around target audiences, narratives and messaging.

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

13b Prior year movement of funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Designated funds					
Research and Engagement	41,048	216,446	(108,632)	-	148,862
Training and Consultancy	67,530	-	-	-	67,530
General funds	34,049	305,257	(382,443)	12,818	(30,319)
Total unrestricted funds	142,627	521,703	(491,075)	12,818	186,073
Restricted funds					
Research and Engagement	203,146	1,299,030	(1,017,012)	(12,818)	472,346
Training and Consultancy	-	-	-	-	-
Incubation	11	-	-	-	11
Total restricted funds	203,157	1,299,030	(1,017,012)	(12,818)	472,357

14 Analysis of net assets by funds

	Unrestricted £	Restricted £	Total 31 March 2023 £
Tangible fixed assets	1,291	-	1,291
Net current assets	424,647	578,063	1,002,711
Net assets	425,938	578,063	1,004,002

15 Financial commitments

As at 31st March, the charity had the following commitments from operating lease agreements on an office building.

	31-Mar 23 £	31-Mar 22 £
<1 year	13,336	13,336
1 to 5 years	13,336	26,672
>5 years	-	-
Total	26,672	40,008

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

16 Trustee remuneration, key management personnel and related party transactions

No member of the board of trustees received any remuneration during the year.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: nil).

Two Trustees were reimbursed a total of £1,534 for travel and subsistence costs (2022: £49).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £80,130 (2022: £66,262).

One employee had total employee benefits in the range £60,000 to £70,000.

There were no related party transactions during the year. (2022: nil).

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	345,572	312,646
Add back depreciation charge	8,915	9,707
Deduct interest income shown in investing activities	(792)	(146)
Decrease (increase) in debtors	63,021	13,318
Increase (decrease) in creditors	<u>(103,110)</u>	<u>(256,122)</u>
Net cash used in operating activities	<u>313,606</u>	<u>79,403</u>