

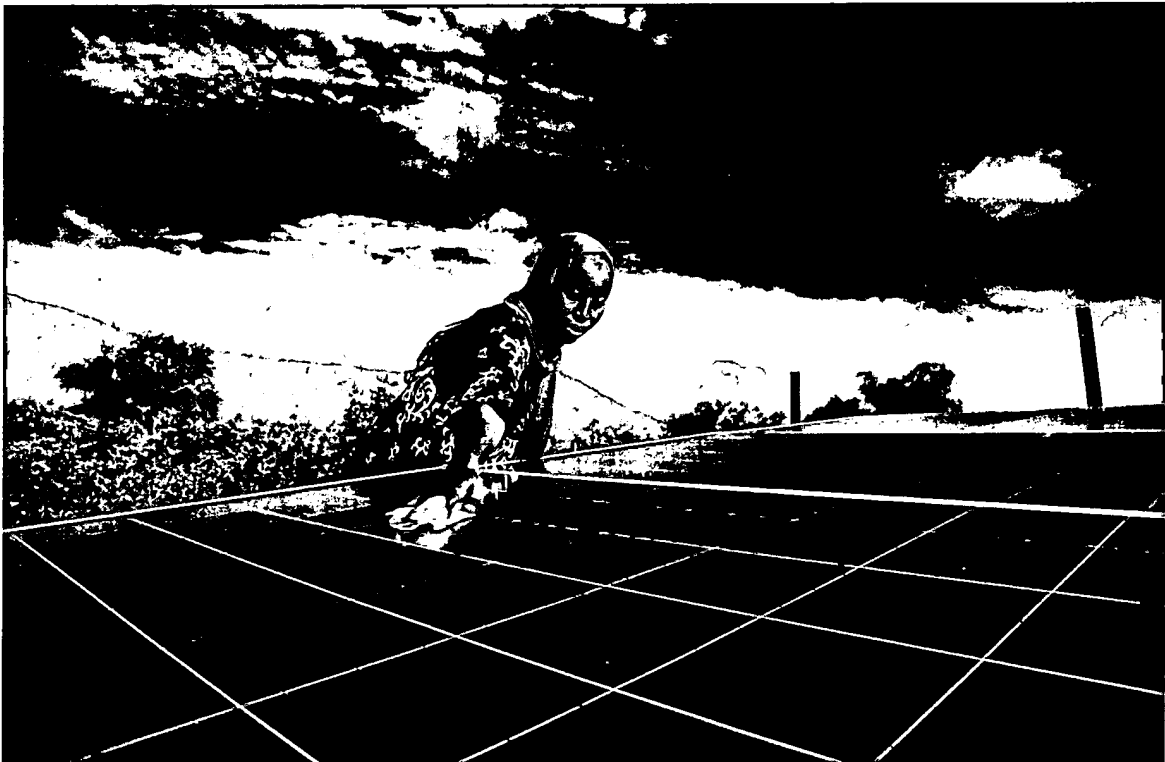


Climate Outreach and Information Network

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 2021



In southern Mauritania, a women's cooperative uses solar energy to operate the borehole that supplies water to the market garden. Credit: Raphael Pouget / Climate Visuals Countdown

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Suite I, Windrush Court
Abingdon Business Park
Abingdon
Oxfordshire OX14 1SY

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Reference and administrative details

Charity Number:	1123315 (England and Wales)
Company Number:	06459313 (England and Wales)
Trustees:	Camilla Born (Chair) Christine Neige (Treasurer) Gitika Bhardwaj Becky Buell Thomas Peutz Phil Bloomer Amiera Sawas (resigned 22 March 2021)
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 Executive Director



As much of the world was waking up to the reality of climate change in 2020, with record levels of public concern driving governments to step up climate action, the world was hit by COVID-19. Governments across the world enacted hitherto unprecedented investment and interventions to stem the impacts with scientists often taking the centre stage. The horrendous impact of this pandemic has seen the loss of hundreds of thousands of lives, particularly amongst disadvantaged and vulnerable communities.

Many have drawn parallels to the threat of climate change, both in terms of its impact and the interventions needed. Indeed, from our research it is clear that citizens often recognise the similarities, and – far from falling from public prominence – climate change has remained a key public concern, and in many regions actually increased. We're proud of the role we played this year in ensuring climate change stayed high on the agenda through the globally sought after communication research and support tools we've produced.

Successfully adapting to the practical challenge of the pandemic saw us pivot our work and operations this year. Our amazingly agile team, supported by our funders (most notably Samworth and Ikea Foundations who provided us with CORE funding and a contribution to our Reserves), shifted our research, delivery and operational approach to deliver outstanding work in very challenging circumstances. Implementation of our new five year strategy has given us a leaner, more impact-driven approach. Our focus is on building the social mandate for climate action through mobilising communication research, motivating a diverse set of communities and promoting the importance of public engagement. In the process, our profile and reputation has continued to grow.

Through focusing on building the financial and core functions, we're now in a strong position to effectively deliver our five year growth plans within our new business plan. Confidently delivering a first year growth of 50%, despite the pandemic, exemplifies the result of this hard work. Investment in our internal operations and team have similarly paid dividends. Our team is significantly more diverse, and through focusing on wellbeing we were able to provide significant support to team members' resilience.

A handwritten signature in black ink, which appears to read 'Jamie Clarke'.

Jamie Clarke, Executive Director

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”.

Mission: Generating a social mandate for climate action.

1.2 Our values

Credible

- 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.

People-centred

- 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.

Collaborative

- 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.

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.

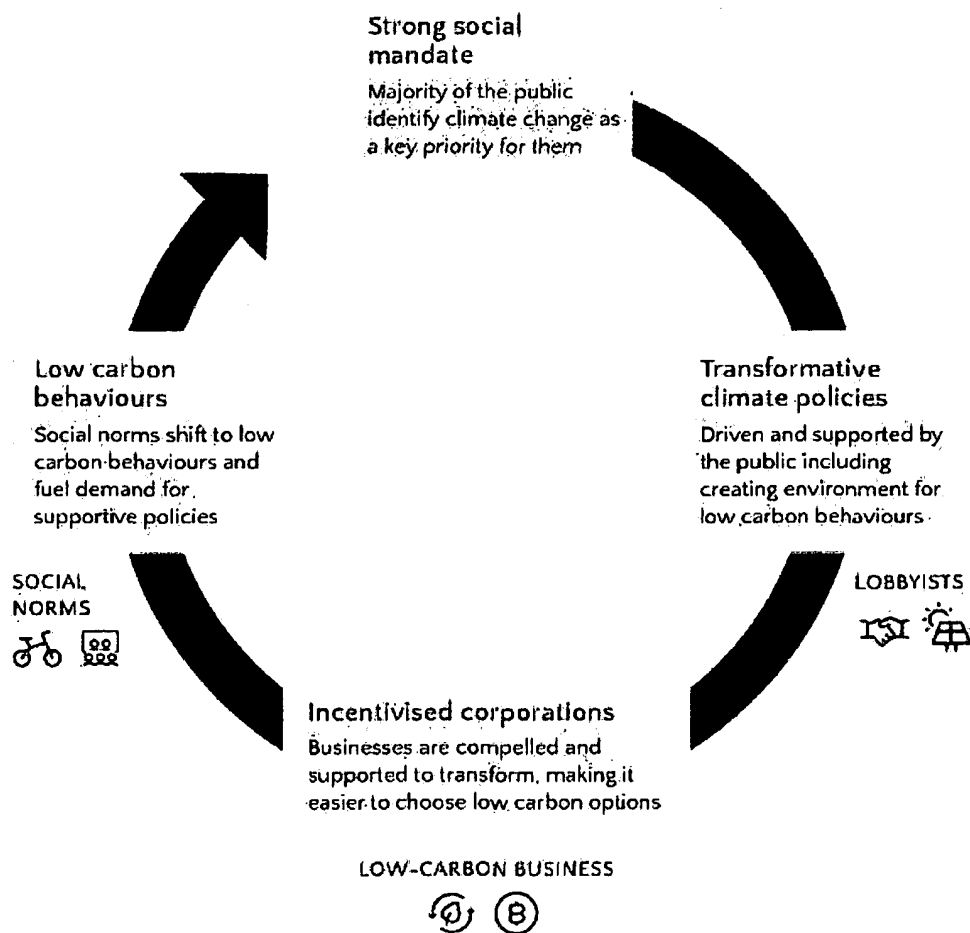
2. Who we are

We're placing people at the heart of tackling climate change.

Informed consent and support from people across society and around the world creates what we call a social mandate for climate action – and we believe it's how real change happens.

We work to create a virtuous circle where a strong social mandate supports the development of transformative climate policies, incentivised corporations and low carbon behaviours, in turn strengthening the social mandate.

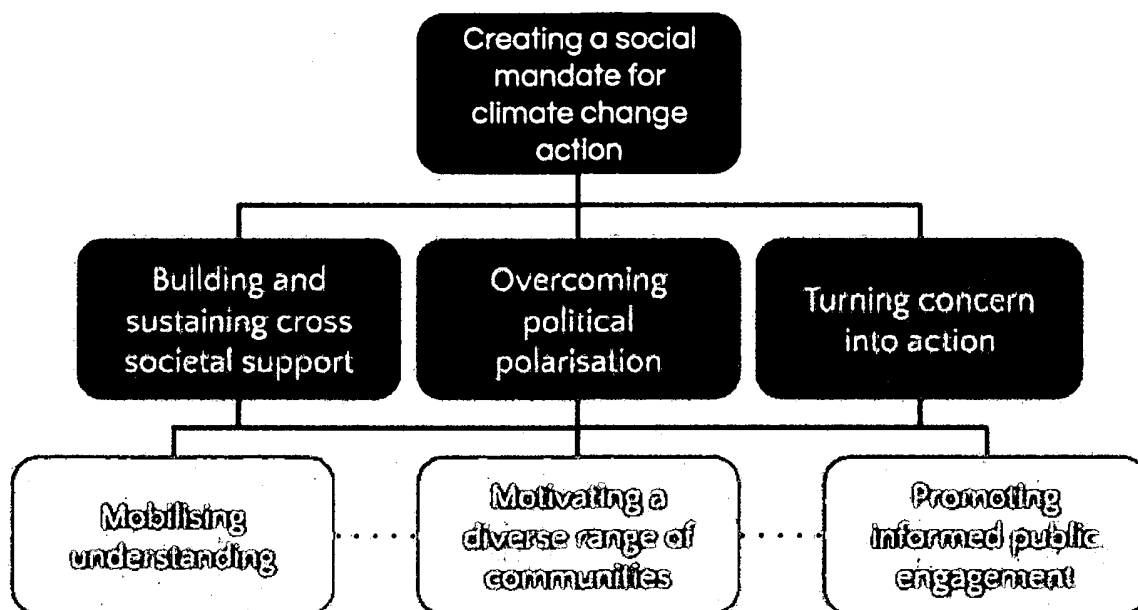
A strong social mandate creates a virtuous circle



Credit: Climate Outreach

Our three key aims are to:

- significantly build and sustain cross-societal support for climate action in nations critical for global decarbonisation
- overcome political polarisation in countries where it is impeding action on climate change
- turn concern into action on key behaviours, policies and corporate responsibility



We use three complementary approaches to achieve our aims:

- mobilising understanding of how to best engage key audiences with climate change actions and ensuring research drives significant impact.
- motivating a diverse range of communities through supporting communicators, organisations and trusted messengers to effectively engage key audiences through informed practices.
- promoting the importance of informed public engagement to decision-makers, and the centrality of people-based approaches in successfully tackling climate change to governments, public bodies, civil society and funders.

Our programmes

Communities

Enabling communities around the world – including those most impacted by climate change – to recognise themselves in the climate change story and to raise their voices.

Lifestyle changes

Mainstreaming low-carbon lifestyles and supporting meaningful climate conversations.

Policy and just transition

Identifying messages and messaging that resonate with people across the political spectrum, and ensuring that the workers most affected by a move away from fossil fuels are part of the discussion.

Impacts and adaptation

Engaging and supporting communities affected by climate impacts sensitively and in an evidence-based way.

Visuals and media

Catalysing, diversifying, expanding and delivering a more impactful visual language for climate change, and showing what climate change really looks like.

Science communicators

supporting climate scientists and other technical experts to engage effectively and with confidence – putting the science of climate change communication into practice.

Our team



3. Key achievements in 2020/2021

Mobilising public understanding

Britain Talks Climate

Britain Talks Climate is one of the most significant audience-insights projects released in the climate sector in recent years. Building on More in Common's Core Beliefs model, it splits the population into seven segments according to their values and allows practitioners to better navigate the tensions among different segments, and to engage through the values that unite people. To disseminate its findings and recommendations, we've had meetings with the Prime Minister's team, the shadow BEIS Cabinet, the Scottish Government's climate change team, the UK Committee on Climate Change and a number of NGOs. It has been covered in the New York Times, the Guardian and the Telegraph.

"I have been so hugely excited by and enthused by Britain Talks Climate. I am 100% sure that it will be an incredibly powerful asset in my new role."

- Caroline Holtum, COP26 Communications Director



Four generations enjoying quality time in the allotment. Credit: Getty

Communicating lifestyle change (chapter in the UNEP Emissions Gap Report)

The UN Environment Programme (UNEP)'s Emissions Gap Report looks at the difference between anticipated emissions and levels consistent with the Paris Agreement, and is one of the most influential annual climate change publications. In 2020, for the first time ever, it included a chapter on the key role of lifestyle change in bridging the gap, and we lead-authored it. The focus on lifestyle change was extensively picked up by media including the BBC, the Washington Post, CBS News, Vox and Climateworks.

Communicating climate change during the Covid-19 pandemic

In May 2020, we responded to the rapidly unfolding pandemic by producing a guide on how to effectively engage the public with climate change while people are dealing with another crisis. The guide was included on Yale Climate Communications' list of '12 books and reports on the Covid-19 pandemic and the long road back.'

Motivating diverse audiences

Climate Visuals

Much of the way we understand the world depends on what we see and how it makes us feel. Climate Visuals is the world's only evidence-based climate change photography resource, and continues to be one of our most popular programmes. Building on the momentum of last year, this year we launched a brand new Climate Visuals website with improved search functionality and features allowing users to access content that is 'rights ready' for their profile and needs. Thanks to this new robust and user-friendly website, we've been able to start developing a number of new influential partnerships. One of the most exciting Climate Visuals projects begun this year is an open call for photography with TED Countdown. This collaboration will result in a collection of 100 images from photographers around the world that will be freely available to editorial media, NGOs and educators to help tell powerful and diverse climate stories in the lead-up to COP26.



Screenshot of new Climate Visuals website

Communicating climate change in Tunisia

Much of climate communication work is focused on the Western world, and there is a tremendous need for people in other parts of the world to explore and understand how to effectively communicate about climate change in ways that resonate with their sense of identity, worldview and values. We collaborated with local partners on a two-year project exploring perceptions of climate change across Tunisia, Egypt and Mauritania – with lessons for the wider North Africa and the Levant region. An initial report focused on Tunisia has now been published in Arabic, English and French, and our broader report encompassing Egypt and Mauritania will soon be released.

Promoting public engagement

Climate Outreach's theory of change

Our theory of change outlines why we can't tackle climate change without building a social mandate for climate action, where a consistent majority of the population supports the changes required to address climate change. It makes the case for the central role of public engagement which drives more ambitious climate policy by governments, business and other actors. It sets out why the work we do matters, and how we're going to get from where we are to where we need to be. In its first six months, our theory of change was downloaded 1,600 times and was our second most downloaded resource after the 'Talking Climate' handbook, demonstrating a significant interest from the climate sector in understanding the role of public engagement in tackling climate change, and Climate Outreach's contributions.



French climate assembly. Credit: Katrin Braumann / Convention citoyenne pour le climat

The roles of governments

In order to generate this social mandate for climate action governments should actively embed public engagement and participatory policy-making that is meaningful, two-way, and values driven.

And that is where Climate Outreach's new initiative steps up. The Climate Engagement Initiative (CEI) pilot project explores how to work with governments to develop, improve and implement public engagement strategies.

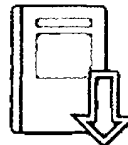
The vision of the CEI is to build a social mandate for climate action to achieve a world where governments fully engage their public on climate change, so that citizens – especially those who have so far been excluded from participation in decision-making about climate change – can make informed decisions, and take the personal and collective actions required to achieve global emission reduction targets.

At a glance



15,000 people from around the world
engaged through **40** online public-facing events

27,000 report downloads



9 new reports



17 organisations received bespoke
strategic consultancy & workshops

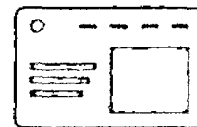


14,850
twitter followers



12,500
newsletter subscribers

110,000 users visiting **290,000**
webpages on climateoutreach.org



4. Our Plans 2020-2025

Mobilising research

By 2025 years, we will see:

- A growing library of in-demand practical communication insights, tools and resources being used by influential communicators from all our target geographies, including findings from attitude trackers for two key nations
- Enhanced understanding of specific issues and audience needs in all the target geographies, through increased partnerships with representatives of our five key stakeholder groups
- An increasing capacity in key communities, particularly in the global south to sustainably undertake their own communications research to inform their own campaigns
- An ability to deliver robust public engagement insights research remotely
- climate communicators using our research and guidance to design more effective digital campaigns with wider audiences

Motivating a diverse range of communities

By 2025, we will see:

- Increases in the ability of campaigners, scientists and advocates to motivate wider audiences on climate change
- A widening in public perception of both the reasons to support climate action and the type of people who act on climate change
- Lowering of political polarisation over climate change in key communities meaning climate is not subject to the winds of political change
- More active support for political, corporate and behavioural climate action with an associated increase in public consent to implement these actions
- A shift in standard climate change imagery from polar bears and glaciers to images that engage wider audiences
- Active involvement of the public in devising climate policy and actions

Promoting informed public engagement

By 2025, we will see:

- Increasing integration of our public engagement insights and approaches into policy formation, campaign creation and behaviour change initiatives
- Significant funding from philanthropic sources for climate public engagement initiatives
- The creation of appropriate budgets by government and campaigning organisations for informed public engagement activities based on our work
- Increasing number of countries implementing ACE strategies and delivering high-quality public engagement
- Growing recognition of the fundamental right of citizens to understand the causes and impacts of climate change within their own culture

5. Building an organisation to deliver our strategy

Maturing our organisation to underpin our growth is a key component of our five year strategy. Over the twelve months we delivered the following key organisation activities:

1. Stepped up our delivery model to launch a sector leading 'blockbuster' public engagement project (Britain Talks Climate) with a comprehensive dissemination approach that gained traction across all key stakeholders.
2. Implemented an organisational wide restructure creating three departments; External Relations, Operations and Programmes & Research to professionalise business support functions to amplify our impact.
3. Registered Climate Outreach Europe in the Netherlands as a subsidiary to expand our global reach in our impact delivery and resourcing.
4. Introduced a 3 year salary ratchet process to ensure that staff remuneration keeps pace with organisational growth.
5. Increased our Fundraising Capability by recruiting an experienced professional fundraiser.
6. Increased the diversity within the team through our inclusive approach to recruitment.
7. Launched a new website with improved user interface features and an interactive global insights map plus refined tracking services.
8. Expanded our Digital Working Space capabilities to accommodate the growing staff team
9. Developed a five year business plan to compliment the organisational strategy
10. As we passed the £1million turnover point we made significant step changes to the organisational governance and compliance structure.

6. Financial review

6.1 Overview

Total income for the year was £1,179,074 representing a 50% increase on last year. Total expenditure was £1,002,970K an increase of 26% from last year. The surplus for the year amounted to £176,103 and our closing unrestricted and designated funds amounted to £142,627 and restricted funds amounted to £203,157.

6.2 Income

Income Type	Year ending 31 March 2021	Year ending 31 March 2020
	£	£
Grants - Trusts and Foundations	878,177	465,315
Grants - Academic	23,145	49,735
Earned income from charitable activities	192,833	219,277
Donations - Individual giving	84,555	47,904
Investment income	364	423
Total	1,179,074	782,654

The Charity's principal source of income are amounts received as grants from trusts and foundations, these increased from the previous year by 89% to £878,177. In addition, donations from individuals increased by 77% to £84,555. There were modest decreases in our earned income from charitable activities (-12%), and grants from academic sources (-53%). The former was due resources being deployed in delivering project work and the latter reflected last year's higher than usual academic grant income that was not repeated this year.

6.3 Expenditure

Expenditure by programme		Total year ended 31 March 2021
	£	£
Programme & Research Delivery		
Staff	336,102	
Project	230,621	
Office/Support	37,135	603,858
Core		
Staff	236,364	
Project	16,442	
Office/Support	66,563	319,369
Governance		5,287
Costs of raising funds		74,456
Total		1,002,970

Expenditure across all programme areas including core activities increased from the previous year by 26%, reflecting the charity's continuing growth.

6.4 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 have agreed to hold the level of unrestricted funds to meet the requirements of 3 months of working capital. This is set at £160,000 for the year ended March 2021. 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.

At the balance sheet date Climate Outreach had total funds of £345,784K of which £203,157 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 £142,627 are unrestricted reserves. This is an increase of £12,666 from last year, but this is £17,373

below the expected reserves amount. Increasing reserves is a priority for the organisation going forward.

Due to the covid-19 pandemic a number of significant projects were delayed within the year. This meant that Climate Outreach could not pay salaries from the planned restricted funds in the first half of the year and as a result of this Climate Outreach paid part of salaries from the reserves. To mitigate this loss, Climate Outreach participated in the Government Coronavirus Job Retention Scheme from December 2020 to March 2021 end. Additionally as a long term recovery plan, Climate Outreach reduced premise costs and reduced project expenditure wherever possible through conversations with partners and donors .

6.5 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 Senior Management Team updates and assesses the risk management matrix on a regular basis, and reports on any significant changes to Trustees as they arise.

7. 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.

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 2. The association has one other member at present: George Marshall – co-founder of Climate Outreach.

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 Executive Director to manage the day-to-day operations of the organisation. The Director is assisted by a team of staff, associates and volunteers.

As part of the international growth, the board of trustees registered a subsidiary organisation called Climate Outreach Europe (RSIN 861983440) in the Netherlands. This is a non-profit foundation (Dutch equivalent of charity) and this entity is not yet operational.

8. 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 **8th December 2021** and signed on its behalf by:



Camilla Born
Chair of Trustees

Independent Auditors' report to the Trustees of Climate Outreach

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES 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 2021 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 2021, 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.

The company took advantage of audit exemption for 2020 and therefore the comparatives are unaudited.

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 21, 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: 20/12/21

Statement of financial activities for the year ended 31 March 2021

Climate Outreach and Information Network Co no: 06459313

	Note	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-21	Unrestricted Funds	Restricted Funds	Total Funds year ended 31-Mar-20
		£	£	£	£	£	£
Income from:							
Donations	2	450,212	535,665	985,877	281,846	281,107	562,954
Charitable activities:	3	183,379	9,454	192,833	217,834	1,443	219,277
Investment income	4	364		364	423	0	423
Total income		633,955	545,119	1,179,074	500,103	282,551	782,654
Expenditure on:							
Raising funds	5	74,456	0	74,456	71,612	0	71,612
Charitable activities	6	560,448	368,066	928,514	499,414	224,815	724,229
Total expenditure		634,904	368,066	1,002,970	571,026	224,815	795,841
Net income / - expenditure		(949)	177,052	176,103	(70,923)	57,736	(13,187)
Transfers between funds		13,615	(13,615)	0	41,301	(41,301)	0
Net movement in funds		12,666	163,437	176,103	(29,622)	16,435	(13,187)
Reconciliation of funds:							
Funds brought forward:		129,961	39,720	169,680	159,583	23,285	182,868
Total funds carried forward		142,627	203,157	345,784	129,961	39,720	169,680

Balance sheet as at 31 March 2021

Climate Outreach and Information Network Co no: 06459313

	Note	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
		£	£	£	£
Fixed assets:					
Tangible assets	10		16,042		15,510
Current assets:					
Debtors	11	117,569		118,065	
Cash at bank and in hand		<u>669,659</u>		<u>189,964</u>	
Total current assets		787,228		308,029	
Creditors: Amounts falling due within one year	12	(457,486)		(153,859)	
Net current assets			329,742		154,170
Net assets			<u>345,784</u>		<u>169,680</u>
The funds of the charity:	13,14				
Restricted funds			203,157		39,719
Unrestricted funds					
Unrestricted income funds			<u>142,627</u>		<u>129,961</u>
Total charity funds			<u>345,784</u>		<u>169,680</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 and are signed on their behalf by:



Camilla Bonn
Chair of Trustees

The notes on pages 29 to 39 form part of these financial statements

Cash flow statement for the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash used in operating activities	17	489,419	(71,542)
Cash flows from investing activities			
Interest income		364	423
Purchase of tangible fixed assets		(10,088)	(15,161)
Cash provided by (used in) investing activities		<u>(9,724)</u>	<u>(14,738)</u>
Increase (decrease) in cash and cash equivalents in the year		479,695	(86,280)
Cash and cash equivalents at the beginning of the year		189,964	276,244
Total cash and cash equivalents at the end of the year		<u>669,659</u>	<u>189,964</u>

Notes to the Financial Statements for the Year Ended 31 March 2021

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 company took advantage of audit exemption for 2020 and therefore the comparatives are unaudited.

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.

The Trustees have taken advantage of the option for early application of the amendments to the SORP outlined in Update Bulletin 1 which does not require charities not meeting the definition of "larger" to present a cash flow statement in accordance with amendments to FRS102.

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.

Further details of each fund are disclosed in note 13.

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.

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

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.

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.

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

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 2021 (continued)

2) Income from donations

	Unrestricted	Restricted	Total 31-Mar-21	Total 31-Mar-20
	£	£	£	£
Grants from foundations, trusts and other groups: Research				
European Climate Foundation	11,197	36,776	47,972	36,838
Cardiff University	23,145		23,145	27,983
Centre for Climate Change & Social Transformations			-	10,791
KR Foundation		42,889	42,889	107,793
Umweltbundesamt			-	1,779
Universität für Bodenkultur			-	5,128
University of the West of England			-	5,833
Marmot Charitable Trust	18,464		18,464	
Stichting IKEA Foundation		109,510	109,510	
Samworth Foundation		58,000	58,000	
Calouste Gulbenkian Foundation		65,500	65,500	
Global Strategic Communications Council		12,045	12,045	
Network of European Foundations		33,462	33,462	
The Kestrelman Trust		5,000	5,000	
National Lottery		2,000	2,000	
	52,806	365,181	417,987	196,147
Grants from foundations, trusts and other groups: Climate Programmes				
Joseph Rowntree Charitable Trust	23,565		23,565	38,222
KR foundation		28,486	28,486	
Climate and Land Use Alliance		42,267	42,267	
Oxfam NOVIB		67,140	67,140	
TVe (Television for the Environment)	19,701		19,701	
Oxfam		32,590	32,590	
	43,266	170,483	213,750	38,222
Grants from foundations, trusts and other groups: Training				
European Climate Foundation			-	3,216
Ellen MacArthur Foundation			-	400
KR foundation			-	136,476
	-	-	-	140,092

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

Income from donations continued

Grants from foundations, trusts and other groups: Core

KR foundation	7,184	7,184	30,534
European Climate Foundation		-	5,505
Climate and Land Use Alliance	7,459	7,459	
Polden Puckham		-	5,000
Ht & LB Cadbury Charitable Trust	-	-	2,000
Wates Family Enterprise Trust		-	15,000
Samworth Foundation	100,000	100,000	60,000
Calouste Gulbenkian Foundation	30,000	30,000	20,000
Exeter Business		-	2,550
Ht & LB Cadbury Charitable Trust	2,000	2,000	
Marmot Charitable Trust	6,536	6,536	
Stichting IKEA Foundation	81,400	81,400	
Oxford City Council	6,000	6,000	
The Sulney Field Charitable Trust	10,000	10,000	
Coronavirus job retention scheme	19,006	19,006	
	269,585	269,585	140,588
Donations from individuals:			
Income Others	84,555	84,555	47,904
	84,555	84,555	47,904
Total income from donations	450,212	535,665	985,877
			562,954

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

3) Income from charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-21	31-Mar-20
			£	£
Training course fees	11,639	-	11,639	300
Reimbursed expenses			-	7,387
Consultancy fees	171,549	9,454	181,003	211,675
Sales	92	-	92	- 85
Miscellaneous other income	100	-	100	-
	<u>183,379</u>	<u>9,454</u>	<u>192,833</u>	<u>219,277</u>

4) Investment income

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-21	31-Mar-20
			£	£
Interest on cash deposits	364	-	364	423

5) Costs of raising funds

	Unrestricted	Total	Total
	£	31-Mar-21	31-Mar-20
		£	£
Staff costs	70,055	70,055	62,703
Office support costs	-	-	2,510
Direct fundraising costs	392	392	5,488
Other fundraising costs	4,009	4,009	910
	<u>74,456</u>	<u>74,456</u>	<u>71,612</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-21	31-Mar-20
Research	-	195,978	96,352	12,319	15,014	319,664	236,674
Climate Programmes	1,430	140,124	134,269	6,782	3,020	285,625	14,579
Training and Consultancy	0.00	0.00	0.00	0.00	(20)	(20)	250,126
Development	-	-	-	-	-	-	58,539
Core costs	3,856	236,364	16,442	57,550	9,033	323,245	164,311
	<u>5,286</u>	<u>572,466</u>	<u>247,063</u>	<u>76,651</u>	<u>27,047</u>	<u>928,514</u>	<u>724,229</u>

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

6b) Core costs allocation

Core costs have been allocated to activities based on staffing costs

	Direct costs	Core Costs	Total cost
Research	319,664	188,481	508,145
Climate Programmes	285,625	134,764	420,389
Training and Consultancy	(20)	-	(20)
	<u>605,269</u>	<u>323,245</u>	<u>928,514</u>

7) Governance costs

	Unrestricted	Restricted	Total	Total
	£	£	31-Mar-21	31-Mar-20
			£	£
Audit Fee	4,000	-	4,000	450
Other governance costs	1,287	-	1,287	2,394
	<u>5,287</u>	<u>-</u>	<u>5,287</u>	<u>2,844</u>

8) Employees' remuneration

	Total	Total
	31-Mar-21	31-Mar-20
	£	£
Wages and salaries	557,676	455,185
Pensions costs	26,443	20,487
Social security	51,599	41,502
	<u>635,718</u>	<u>517,174</u>

The average number of staff employed during the year was 19 (2020: 16).

9) Taxation

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

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

10) Tangible fixed assets

	Office furniture 31-Mar-21 £	Computer equipment 31-Mar-21 £	Website 31-Mar-21	Total 31-Mar-21 £	Total 31-Mar-20 £
Cost					
As at 1 April 2020	2,861	18,166	12,787	33,814	18,653
Additions	-	3,578	6,510	10,088	15,161
Disposals		(10,938)		(10,938)	-
As at 31 March 2021	<u>2,861</u>	<u>10,806</u>	<u>19,297</u>	<u>32,964</u>	<u>33,814</u>
Depreciation					
As at 1 April 2020	2,444	15,860	-	18,304	15,635
Disposals		(10,938)	-	(10,938)	-
Charge for the year	417	2,707	6,432	9,556	2,669
As at 31 March 2021	<u>2,861</u>	<u>7,629</u>	<u>6,432</u>	<u>16,922</u>	<u>18,304</u>
Net book value					
As at 31 March 2020	417	2,306	12,787	15,510	3,018
As at 31 March 2021	<u>-</u>	<u>3,177</u>	<u>12,865</u>	<u>16,042</u>	<u>15,510</u>

11) Debtors

	Total 31-Mar-21 £	Total 31-Mar-20 £
Project debtors	86,418	111,166
Cycle Loan scheme		471
	-	
Other debtors	16,707	22
Prepayments	14,444	6,406
	<u>117,569</u>	<u>118,065</u>

12) Creditors

	Total 31-Mar-21 £	Total 31-Mar-20 £
Accounts payable	98,916	2,380
Accruals	7,456	894
Receipts in advance	348,507	128,016
Payroll liabilities	4	10,334
Pensions liability	4,238	3,396
VAT liability	(1,635)	8,839
	<u>457,486</u>	<u>153,859</u>

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

12b) Analysis of receipts in advance (deferred income).

	31-Mar-21	31-Mar-20
Brought forward 1 Apr	128,016	135,440
Released during the period	(128,016)	(135,440)
Added during the period	348,507	128,016
Carried forward 31 Mar	348,507	128,016

Of the £348k income deferred at the year end, £288k relates to the Ikea grant. Part of the income for this grant has been deferred to 2021-22 to reflect the planned project delivery timings within the grant agreement.

13) Analysis of funds

	Balance at 1 Apr 2020	Income	Expenditure	Transfers	Balance at 31 Mar 2021
	£	£	£	£	£
Designated funds					
Research	(56,823)	142,292	(134,262)	41,715	(7,078)
Training and Consultancy	62,062	5,448	20		67,529
Climate Programmes	54,352	124,834	(102,960)	(28,100)	48,127
General funds	70,370	361,381	(397,701)		34,049
Total unrestricted funds	129,961	633,955	(634,903)	13,615	142,627
Restricted funds					
Research	39,708	360,992	(185,402)	(41,715)	173,583
Climate Programmes	0	184,127	(182,664)	28,100	29,563
Training & Consultancy					
Incubation	11	-	-		11
Total restricted funds	39,719	545,119	(368,066)	(13,615)	203,157

The net transfer of £13,615 to unrestricted funds is to clear balances on restricted projects that have now ended.

The purposes of these funds are as follows:

Research produces a range of evidence-based briefings, guides, resources and toolkits for campaigners, policymakers and communications professionals.

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

Climate Programmes produces a range of evidence-based guidance, resources and toolkits for various audiences under the themes of our current 6 programmes; communities, lifestyle changes, policy & just transition, impacts & adaptation, visuals & media and science communications.

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

13b) continued.

Prior year funds analysis

	Balance at 1 April 2019	Income	Expenditure	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Designated funds					
Research	(0)	104,756	(161,578)		(56,823)
Training and Consultancy	(0)	162,469	(100,407)		62,062
Climate Programmes	30,709	38,222	(14,579)		54,352
General funds	128,874	194,656	(294,462)	41,301	70,370
Total unrestricted funds	159,583	500,103	(571,026)	41,301	129,961
Restricted funds					
Research	10,030	146,075	(75,096)	(41,301)	39,708
Training and Consultancy	13,243	136,476	(149,719)		(0)
Climate Programmes	0	-	-		0
Incubation	11	-	-		11
Total restricted funds	23,285	282,551	(224,815)	(41,301)	39,719

Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

14) Analysis of net assets by funds

	Unrestricted	Restricted	Total
	£	£	31 March 2021
			£
Tangible fixed assets	16,042		16,042
Net current assets	126,585	203,157	329,742
Net assets	<u>142,627</u>	<u>203,157</u>	<u>345,784</u>

15) Financial Commitments

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

Land & Buildings

	31-Mar-21	31-Mar-20
	£	£
<1 year	9,696	14,396
1 to 5 years	29,088	57,584
>5 years	<u>0</u>	
Total	<u>38,784</u>	<u>71,980</u>

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 (2019: nil).

There were no reimbursements for travel costs (2020 three trustees were reimbursed a total of £229.95)

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 £60,662 (2020 £52,179).

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

There were no related party transactions during the year. (2020; no transactions).

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

	2021	2020
	£	£
Net movement in funds	176,103	(13,187)
Add back depreciation charge	9,556	2,669
Deduct interest income shown in investing activities	(364)	(423)
Decrease (increase) in debtors	497	(53,644)
Increase (decrease) in creditors	<u>303,627</u>	<u>(6,957)</u>
Net cash used in operating activities	<u>489,419</u>	<u>(71,542)</u>