Green Alliance

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Strategy director  
(to May 2018)

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Policy director

Jo Rogers  
Operations director

Belinda Gordon  
Strategy director  
(from July 2018)

Policy team

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Head of natural environment  
(to September 2018)

Angela Francis  
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(to February 2019)

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Policy adviser  
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Graduate scheme

Sept 2017 – Sept 2018

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(to February 2019)

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Board

Dame Fiona Reynolds DBE  
Chair

Paul Lambert FCA  
Treasurer

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The charity and company  
The Green Alliance Trust operates under the working name Green Alliance.
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CUTTING CARBON NOW

40 YEARS

LEADERSHIP FOR THE ENVIRONMENT SINCE 1979

“Leadership for the environment”
Last year in my introduction I said we were only months away from leaving the European Union. It is a measure of the chronic uncertainty of our times that, as I write now, the message is the same. Then, I described it as a dramatic and curious period. After another year of increasingly divisive debate and stalemate, followed by the upheaval of a changed government, we are now on the verge of momentous change. While the exact nature of that change is still unknown, the mood has darkened considerably for the environment.

Since 2016, Green Alliance has hosted the unit running the Greener UK coalition, uniting the UK’s environment sector to defend our environmental protections, many of them derived from the EU. Our aim has been to emerge from Brexit with stronger and better laws to tackle the climate and ecological crisis. In the three years since we have made real progress, including over the past year, securing guarantees of non-regression on environmental laws and a commitment to the first Environment Act for 20 years. But the very real possibility that we will leave the EU without an agreement threatens the gains we have made so far. Moreover, the legislative processes around new environment and agriculture acts have stalled. Increased political instability and economic pressures puts these at risk. So our work with Greener UK over the coming year will be more crucial than ever.

The distraction of Brexit is also preventing politicians from giving the attention and energy needed to wider issues, particularly the climate and biodiversity crises that are now widely recognised and accepted, underpinned by new global scientific assessments this year.

But among the gloom there has to be hope. The huge surge in demand for change, from school climate strikes to calls for action on plastic, represents a sea change in the public mood, revealed in opinion polls and the European elections. Theresa May’s government responded by committing to a net zero emissions economy by 2050. However, our analysis of the economic changes needed for the UK to reach this goal reveals significant policy gaps. At the same time, the solutions we advocate, like sustainable agricultural practices, earlier adoption of electric vehicles and greater resource efficiency, will all help to decarbonise sooner while improving the state of our environment.

In addition to policy influence, our profile grew significantly this year. Our blog, Inside Track, is the go-to platform in the UK for opinion on environmental policy and politics. We are in regular demand to provide commentary on TV and radio. Our consistent message, supported by well reasoned evidence, is that environmental action taken now will be better for all of us, for businesses, farmers and individuals, in the form of cost savings, cleaner air, warmer homes, longer lasting products, good quality jobs in forward looking businesses and a healthier, less polluted environment.

So it’s tough. But, as ever, our team is doing a great job, and I’d like to thank both our staff and our trustees for their hard work, never failing optimism and serious dedication. And perhaps this time next year we will know where we stand.
1. Our vision and strategy
Our vision

Our vision is for a green and prosperous UK. A country with a healthy environment, beautiful landscapes and flourishing nature, where the zero waste economy is built around thriving green businesses, and where everyone benefits from affordable, high quality food, energy efficient homes and sustainable transport. It will be a desirable place to live and work, where the wellbeing of future generations is assured and young people are optimistic about their future. It will use its scientific excellence, capacity for policy innovation and diplomatic talent to set the global standard in environmental protections, as well as its entrepreneurial drive to provide the low carbon, resource efficient goods and services the world needs.

We believe that ambitious political leadership is the only way to achieve this vision in an inclusive and fair way.

Our strategy 2018-21

Green Alliance published a new three year strategy in 2018, specifically to help the environment sector respond to Brexit, provide inspiration and space for new thinking on environmental policy and offer solutions to major challenges. Our three objectives under this strategy are to:

__ build political support for a vision of a green and prosperous UK, based on the highest environmental and social standards, where clean growth and environmental leadership can contribute to the UK’s competitive advantage;

__ secure new laws and governance arrangements to ensure strong environmental protections after Brexit, including campaigning for a new Environment Act to underpin investment in the environment and people’s wellbeing;

__ influence ambitious domestic policy for a low carbon and resource efficient economy and a prospering natural environment.

We launched our new strategy at our annual debate ‘How will climate ambition define Britain’s role as a global player in the 2020s?’ chaired by BBC presenter Evan Davis. Our guest speaker was Laurence Tubiana, who played a central role in reaching the 2015 Paris climate agreement as France’s climate change ambassador.
How we will do this:

Political engagement
We aim to increase the number of MPs and peers across all parties who support enhanced environmental protections.

Strategic direction for the environment sector
Working with our partners we will ensure the well co-ordinated communication of priorities to government.

Grow our network of progressive businesses and city leaders
We will build support for ambitious international environmental leadership by the UK.

Targeted communications
We will work to keep the environment in the news, clarify evidence and maintain intelligent commentary on environmental issues.

Expert analysis and thought leadership
We will inform robust environmental policy for the UK to take forward into the post-Brexit era.

In 2018-19 our work was organised under the following themes:

Political Leadership: we are working in partnership with NGOs to provide political parties with the ideas and strategies they need to put environmental priorities at the heart of their policies; and we are co-ordinating Greener UK, the coalition of 14 major environmental organisations working to ensure strong environmental protections after the UK leaves the EU.

Resource Stewardship: we are working with leading businesses, academics and NGOs on new policy to bring about a more resource efficient system, keeping materials in productive use, avoiding the environmental problems caused by waste and providing new high quality jobs.

Natural Environment: we are building new alliances between businesses and NGOs to explore new policies to reverse long term decline in the UK’s natural environment and supporting political leadership for nature’s recovery.

Low Carbon Future: we advocate policy solutions that enable small scale technologies like solar and electric vehicles to be integrated into the power system, to maximise the benefits of renewables, reduce transport emissions and ensure liveable, low carbon lifestyles for all.

Greening the economy: through joint projects with businesses and innovation organisations we are ensuring that regulation and policy on the environment increases the competitiveness of businesses in the UK, helping to rebalance the economy.
Impact highlights 2018-19

Through our work steering the Greener UK coalition, the environment has become one of the most debated issues of the Brexit process. We were the only sector to achieve a commitment to new legislation through an amendment to the EU Withdrawal Bill.

We regularly briefed parliamentarians on Brexit consequences, to assist scrutiny of new legislation, leading to stronger statutory instruments converting EU environmental legislation into UK law.

Greener UK’s campaigning led to a government commitment to the first Environment Bill for 20 years.

We hosted a Q&A session with the Environment Secretary Michael Gove, which was described as a highlight of the Conservative Party’s conference.

Our message that a net zero carbon goal can only be achieved if the UK acts now on clean growth was subsequently echoed in advice from the Committee on Climate Change.

We were the first organisation to recommend bringing forward the ban on the sale of petrol and diesel vehicles from 2040 to 2030. This influenced a BEIS select committee report’s view on electric vehicle charging infrastructure and the pace of uptake.

We influenced the government’s resources and waste strategy, for instance new commitments to embed the ‘polluter pays’ principle and extend producer responsibility.

A National Infrastructure Commission assessment in 2018 reflected many of our recommendations, including more ambitious recycling targets and better data collection for commercial and industrial waste.

Our recommendations on food, farming and land management helped to shape plans for the new government funding system which will replace EU Common Agricultural Policy support for UK farmers.
2.

Political leadership
“I visited a citizens’ jury on climate change held by Green Alliance and was really impressed by the work they do. Particularly by how they enabled people to work together to come up with solutions as well as pointing out problems.”

Rory Stewart, MP for Penrith and The Border

Under this theme we focus on raising domestic ambitions to establish and maintain the UK’s position as a global leader of environmental action.

Climate Leadership Programme for MPs

The new phase of our Climate Leadership Programme for MPs launched in December 2018 with the report, Building the political mandate for climate action, written by our associate Dr Rebecca Willis. It presented the findings of her research over three years, supported by Lancaster University and Green Alliance, into MPs’ attitudes to climate change. The message that MPs felt like outsiders in parliament if they spoke out on climate change and that they were not motivated to act without pressure from their constituents was widely reported and shared on social media.

Ongoing work under this programme is focused on engaging directly with more MPs of all parties on climate change and enhancing the dialogue between them and their constituents. In early 2019 we began a project to test whether citizens’ juries could be an effective way to improve this dialogue.

Building political relationships

We continued to facilitate meetings between the chief executives of environmental NGOs and senior party representatives, to discuss party environment policies and Brexit scenarios.

A series of meetings were held with Number 10’s policy and environment advisers, and we hosted a dinner for the Environment Secretary Michael Gove, his advisers and the NGO chief executives, to discuss the government’s green ambitions.

Stronger relationships were developed with the Labour front bench, with a roundtable in October 2018 for the Labour leader Jeremy Corbyn, members of the shadow cabinet and NGO chief executives to discuss the party’s positioning on the environment. We also hosted a dinner with John McDonnell and Clive Lewis from the shadow Treasury team to present ideas on how to put environmental priorities at the heart of the Treasury.

Our series of three highly popular ‘green drinks’ events, each with a different political focus, were an opportunity for NGO representatives to hear from politicians and meet them and their advisers informally. Labour’s Kerry McCarthy, the Greens’ Caroline Lucas, the crossbench peer Lord Krebs and Environment Secretary Michael Gove were all guest speakers.
Greener UK is a coalition of 14 environmental organisations with a combined membership of over eight million (see inside back cover for the list of member organisations). It has worked since 2016 to ensure high environmental standards post-Brexit, focusing on the need for new legislation, including a landmark Environment Bill, and new agriculture, fisheries and trade laws with environmental protection and restoration at their heart. The team that co-ordinates and steers the coalition’s work is based at Green Alliance and our executive director, Shaun Spiers, is its chair. In 2018-19 the coalition worked intensively across the following areas:

Tracking and influencing Brexit
We set ‘green benchmarks’ to help parliamentarians assess the consequences of the Withdrawal Agreement and Political Declaration for the environment, ahead of the ‘meaningful vote’ in January 2019.

“For clear-eyed, purposeful, expert convening, at a time of maximum opportunity and risk for the environment, it’s hard to beat Green Alliance. The sector is more united and influential than ever thanks to their professionalism.”
Hilary McGrady, director general, National Trust
The Brexit Risk Tracker, updated quarterly since the EU referendum, continued to monitor the likely environmental impacts of Brexit across eight important areas: farming, chemicals, resources, water, air pollution, fisheries, climate and nature. This kept Brexit implications for the environment high on the media agenda. By the end of the year, all areas were on red alert due to the heightened risk of no deal with the EU, as the government’s deal was repeatedly voted down.

Greener UK has led the sector’s scrutiny of statutory instruments, the little publicised process by which EU law is being converted rapidly into domestic law. The scale and pace of the conversion programme makes effective examination of the process difficult for parliament and there is concern that protections are quietly being weakened or lost. However, Greener UK has followed its progress and our briefings informing parliamentary scrutiny have led to changes. We also secured greater scrutiny for civil society, persuading Defra to establish a virtual ‘reading room’ to preview statutory instruments and a sounding board for stakeholders to air their concerns.

Greening the withdrawal proposals
Greener UK’s campaign on the EU Withdrawal Bill meant that the environment sector was the only sector to achieve meaningful changes to the face of the bill. These included commitments to embed important environmental principles in law and establish an environmental watchdog. These will be vital in holding the government to account once the UK loses the oversight of EU bodies.

Working with colleagues in Brussels, our advocacy influenced the EU’s negotiations with the UK which translated into strong non-regression resolutions in the draft Withdrawal Agreement and the Political Declaration. Staff in the EU’s environment directorate said of Greener UK’s paper on non-regression, legislation and the future relationship agreement, that it was a “useful and brilliant piece of work”. However, we are concerned that recent changes in the UK’s demands regarding a deal is putting these commitments at risk.

Securing new environmental laws
Joint calls by Greener UK partners for an ambitious Environment Act led to the government announcement, in summer 2018, that it would bring forward the first Environment Bill in over 20 years. By presenting a united front, with agreed recommendations on what the bill should include, to the government and opposition parties, we continued to influence proposals. The Labour Party adopted Greener UK’s asks in full, including that targets should be legally binding.

When the first part of the Environment Bill was published for scrutiny in December 2018, we raised concerns that the proposed watchdog, the Office for Environmental Protection, was not being given the scope and powers to do its job properly, and that, unfathomably, climate change was not in its remit. Greener UK presented written and oral evidence to three select committees considering the draft legislation. The committees all later recommended changes to the legislation, closely reflecting our recommendations.
Targeting agricultural reform
Early in the year, the government said it would make environmental enhancement, among other public goods, a condition of its future agricultural support post-Brexit, in contrast to the EU Common Agricultural Policy’s encouragement of environmentally damaging farming practices. This is a move we had long been advocating. In autumn 2018, amendments to the Agriculture Bill, responding to Greener UK’s main proposals around funding, regulation and trade, were discussed in parliament. The continuing delay in this bill’s passage through parliament has increased worries that this important focus and momentum may be lost, and it remains a primary target of the coalition’s work.

Improving fisheries legislation
The Marine Conservation Society became Greener UK’s 14th coalition partner this year, continuing to work with us to influence the Fisheries Bill. During its initial passage through parliament, we were able to secure changes to the proposals, improving transparency around decisions made on quotas. However, the bill did not go through as hoped, and has to be reintroduced. Greener UK will continue to press for an ambitious bill.
Highlighting the environmental risks of future trade deals
The coalition had a joint letter with the NFU published in the Sunday Times in June 2018, highlighting risks to farming and the environment from the continued absence of a comprehensive UK trade strategy.

We produced briefings around the Trade Bill and held a roundtable in June 2018 for businesses, civil servants and NGOs on trade risks. A further debate in October, with the shadow trade minister Barry Gardiner, discussed Labour’s trade policies and particularly the impacts of a US trade deal. High attendance at these events, from a large number of senior stakeholders from different sectors indicated the level of concern around this topic.

Important debates at party conferences
Greener UK held events at all three major party conferences in 2018. At the Liberal Democrat conference, our panel included Ed Davey MP, Baroness Parminter and Catherine Bearder MEP, discussing how the party could balance opposing Brexit alongside plans for a strong domestic agenda post-Brexit. At Labour’s conference, shadow Defra secretary Sue Hayman MP, Anna McMorrin MP and Michael Jacobs, then director of the IPPR Commission on Economic Justice, discussed what was needed for an ambitious Environment Act. And, at the Conservative Party conference, we hosted a Q&A with Environment Secretary Michael Gove. This event had people queueing out the door and attracted significant media interest, from Radio 4’s Today programme, the Financial Times and The Times. Politico’s Playbook described it as a highlight of the conference.

“Your organisation’s expertise has been invaluable in making sure that measures that would impact important areas do not slip through the net without proper scrutiny and challenge. We look forward to continuing to work with Greener UK to hold the government to account and to ensure that we get this right.”
Sue Hayman MP, shadow environment secretary

Head of the Greener UK unit, Amy Mount, was regularly interviewed on news programmes. Greener UK kept issues around no deal, trade policy, the Environment Bill, fisheries and protecting the countryside after Brexit in the mainstream media throughout the year.
3.

Leading thinking on key themes
We believe that, to have a secure and thriving economy, the UK needs more circular and resource efficient systems in which materials stay in productive use. This avoids pollution, protects businesses from volatile resource prices and provides significant economic opportunities.

**Improving UK resources and waste strategy**

The government’s resources and waste strategy came out in December 2018. This was the first for 11 years and the first ever to include resources alongside waste, something we had been pushing for. We engaged with Defra civil servants during its development, particularly working with them to ensure that supporting evidence on the economic case for resource efficiency was as strong as possible. Before the strategy’s release, we were invited to discuss it at a roundtable with the secretary of state. When published, the proposals echoed many of our recommendations, including making the polluter pays principle and extended producer responsibility central to the strategy, as well as a new deposit return scheme, standardised recycling collections across the country and stronger measures to tackle waste crime. We commented extensively on the strategy in the media. Feedback from Defra indicated that we had provided constructive and welcome pressure.

**The many benefits of resource efficiency**

Two major reports were published during this year from our collaboration with the academic partnership CIEMAP (the Centre for Industrial Energy, Materials and Products). In Less in more out (May 2018) we showed carbon cutting potential in five industrial sectors and argued that resource efficiency is the UK’s missing climate policy. Both the government and the Labour Party were interested in its findings. Baroness Brown of Cambridge, chair of the Carbon Trust, described it as an “important report” that “challenges us to address the… significant opportunities [to reduce emissions] that also come from using less and reusing more”.

In By popular demand (November 2018) we presented the findings of CIEMAP’s research into public attitudes to resource efficiency. It revealed overwhelming support for change, particularly in relation to packaging design, longer product lifetimes and more opportunities for product sharing.
“The Circular Economy Task Force has been incredibly helpful in placing a spotlight on resource efficiency. I am particularly grateful for Green Alliance’s contribution to the development of our landmark resources and waste strategy, and their ongoing input to its delivery.”

Chris Preston, deputy director, resources and waste, Department for Environment, Food and Rural Affairs
Influencing the national infrastructure assessment

Our expertise on resources was sought by civil servants preparing the first ever assessment from the National Infrastructure Commission. When it was published, in July 2018, it reflected many aspects of our thinking. This included calling for greater ambition on recycling targets, harmonising waste collection systems, separating food waste and improving data collection for commercial and industrial waste.

New ways to cut waste

During the year, the government and media focused heavily on the scourge of plastic pollution and ways to reduce it and Green Alliance was frequently invited to comment. In March 2019, we raised awareness in the media that there are major issues with other materials too. Our policy insight looking at the potential to recycle aluminium waste, emphasised the need for an inclusive deposit return scheme for all drinks containers. It showed how a range of new measures could get the UK system from around a 50 per cent to almost 100 per cent recycling rate for aluminium packaging. For such a high value material, this would have huge economic benefits and help to reduce the toxic waste arising from mining virgin material.

“Green Alliance’s work highlighting the significance of avoiding unintended consequences in the war on plastic has been crucial at this time of policy transition. It is likely to become a hot debate over the next few years.”
Adam Read, external affairs director, SUEZ

Libby Peake, our senior policy adviser, provided regular commentary on TV and radio throughout the year, particularly on issues around plastic pollution.
Reversing the long term decline of the natural environment is a complex challenge, but solutions are possible. We are leading the thinking around post-Brexit agriculture and land use policy, and promoting the Natural Infrastructure Scheme, a new market idea for protecting and enhancing nature, developed with the National Trust.

**Future trade deals and the environment**

The second report for our Food and Nature Task Force, Protecting standards in UK food and farming through Brexit (June 2018), described how new trade deals seeking lower prices after Brexit could undermine the government’s own sustainable farming policy and expose the UK food system to new risks. Our analysis of four possible Brexit trade scenarios showed that, in some circumstances, market pressures could lead to lower food standards, poorer agricultural practices and greater environmental impacts. We used this study as the basis for evidence to the Environment, Food and Rural Affairs Committee and we were interviewed on Radio 4’s Farming Today and Costing the Earth programmes to discuss our conclusions.

“Green Alliance’s work on Brexit risks to the food system is timely and important, especially in emphasising that imported food and agricultural products should meet the same high environmental and welfare standards as UK produced food.”
Minette Batters, president, National Farmers’ Union

![Image from Protecting standards in UK food and farming through Brexit (June 2018)](image-url)
Horizon debates 2018

Our series of three debates around new issues for agriculture and the environment gave rise to fascinating discussions. They covered the implications of new technologies for sustainable farming, the impact of Brexit on food production and what a net zero emissions target will mean for farming.

The BBC’s Roger Harrabin and Ruth Davis of the RSPB discussing how farming will have to change in a net zero economy (top). Professor Simon Blackmore, head of robotics, Harper Adams University, highlighting the environmental potential of new agricultural technologies at our first Horizon Debate (bottom).

Developing new markets for land and nature

We continued to work with the National Trust, to develop and flesh out the detail of a Natural Infrastructure Scheme (NIS), our idea for a market mechanism to trade environmentally beneficial activities. Our recommendations, presented to Defra, are influencing the shape of the new environmental land management system being developed to replace EU Common Agricultural Policy support for UK farmers.
Different aspects of the NIS were explored in two reports this year. The first, *Funding nature’s recovery* (November 2018), outlined how the government’s new system could support new markets in land management for nature’s recovery. The other, *New routes to decarbonise land use with Natural Infrastructure Schemes* (February 2019), demonstrated how carbon reduction could be an additional marketable service from land enhancement projects, making them more viable and potentially more environmentally beneficial.

“Unlike many policy reports, *New routes to decarbonise land use with Natural Infrastructure Schemes* could be read and understood in every farmhouse in the land.” James Hepburne Scott, the director of Forest Carbon

Can the water industry help to meet environmental goals?

Angela Smith MP hosted a parliamentary dinner at which we presented the conclusions of our policy insight *From blue to green* (October 2018). This explored the role of the water industry in delivering the goals of the government’s 25 year environment plan, and how environmental benefits of investment by water companies could be maximised. We proposed that regulators should be enabling the industry to innovate more widely in using nature based approaches to achieve quality and resource targets.
Low Carbon Future

Our work on this theme focuses on areas of the economy responsible for the highest carbon emissions, especially transport and heat, which remain two of the largest sources after the power sector.

Cutting Carbon Now

The UK is decarbonising at the fastest rate among G20 economies, according to analysis by PricewaterhouseCoopers. However, that progress looks set to falter as the government has failed to make sufficient plans to meet future carbon budgets, and because the focus must now shift from power to more challenging sectors like transport, buildings, industry and land use.

Cutting Carbon Now is a major new Green Alliance project creating new momentum towards meeting UK carbon budgets in the short run and achieving net zero emissions. We are building a strong political case, convening other climate focused organisations, public authorities and businesses around shared messaging, and showcasing how the UK can benefit from rapid carbon reductions across multiple sectors. In particular, we are working to influence ambitious government input to the next major UN climate conference in 2020 (COP26) which the UK is hosting.

The project’s first report was How the UK can stop contributing to climate change (November 2018). It contributed to the public debate which built in the months after its publication and led to the government committing, in June 2019, to a net zero carbon emissions by 2050 target for the UK. This made the UK the first major economy to set such a goal.
“Green Alliance’s insightful analysis of the challenges and opportunities facing community energy and their resulting manifesto has been powerful in raising awareness and wider support for the sector.”
Emma Bridge, chief executive, Community Energy England

New thinking on electric vehicles

Our report How the UK can lead the electric vehicle revolution (March 2018) triggered a growing debate about the speed the UK should be switching its vehicle fleet away from fossil fuels. We believe earlier action is essential to help the flagging domestic car industry, improve air quality and meet climate change targets. We were the first to recommend bringing forward the ban on the sales of petrol and diesel vehicles from 2040 to 2030. This had an impact on parliamentary thinking, with the Department for Business, Energy and Industrial Strategy (BEIS) select committee report on electric vehicles in October 2018 referencing our work. Its conclusions on charging and the pace of uptake closely reflected ours. Since, other prominent organisations, including the Committee on Climate Change and National Grid, have called for an earlier phase out date.

Reviving community energy

There has been a dramatic fall in the number of planned locally owned energy schemes since 2015, following withdrawal of government support. We worked with energy experts Regen to research community energy’s likely value to a future, certainly more decentralised, energy system. In Community energy 2.0 (February 2019), we concluded that failure to encourage community energy was regressive in relation to meeting decarbonisation goals and recommended adjustments to stimulate the market. Our manifesto, signed by 30 community energy organisations, called for a change in government strategy. A supporting letter from large impact investors and grant makers to BEIS and the Treasury outlined similar concerns. The manifesto was distributed to all MPs and at least ten have followed up with questions in parliament or directly to officials, seeking a response on the action the government intends to take to support community energy in future.
Supporting women in the energy sector

‘She is Sustainable’ was a project run by Green Alliance in 2017 to support women setting out in careers in the sustainability sector. In 2018, our follow up project, ‘Energy Pioneers’, aimed to do the same for 20 young women embarking on new careers in the energy and climate sector. Supported by the Engineering and Physical Sciences Research Council (EPSRC), it included training webinars and events discussing alternative models for energy policy and a new approach to onshore wind.

A new approach to home energy efficiency

The UK has the least energy efficient housing stock in Europe, and a step change in home energy efficiency retrofits is necessary to meet carbon reduction targets. The government acknowledges the shortcomings of its recent policies, but new policy has not been forthcoming. To address this policy gap, we reported, in Reinventing retrofits, (February 2019), on the potential of the Energiesprong one stop retrofit approach from the Netherlands. This method has potential to change the market, bring down the price of installations and futureproof many more existing homes. We have used the report as a basis for ongoing engagement with BEIS, the Treasury and the National Infrastructure Commission.

“I found Energy Pioneers to be a fantastic experience, it really increased my confidence in my own expertise and my ability to influence policy. The initiative helped me develop skills in public speaking, blog writing and informing policy.”
Rebecca Windemer
PhD researcher, Cardiff University

Reinventing retrofit
How to scale up home energy efficiency in the UK

European Union
Climate Action and the Environment
Bringing down city carbon emissions

Cities measure their greenhouse gas emissions based on activities taking place within their borders, but production of the goods and services they consume creates many more emissions beyond the city. In a major analysis of the C40 global city group, we looked at how to bring these ‘consumption emissions’ down. We showed the emissions reduction potential of local action and cross city collaborations to drive innovation and create markets for low carbon products. Cities and local areas are showing increasing desire to act on climate change and, by starting to address consumption emissions, they can lead action ahead of national governments.

This analysis will continue to inform our work with UK and global cities on how they translate their ambitions into action.

From Consumption emissions: the new frontier for climate action by cities (December 2018)
UK industrial strategy and the link between economic prosperity and clean growth market opportunities are the main focus of this new theme of work, started in 2018.

The Tech Task Force starts work

In September 2018, we launched the Tech Task Force, bringing businesses and innovation organisations together. It is exploring how to increase the use of new technology to reduce the environmental impacts of industry, while helping the economy to grow and rebalance across the regions. Former climate minister, the Rt Hon Claire Perry MP, spoke at the launch, expressing the government’s support for the task force’s mission.

The initial two year project of the task force is looking at different industrial sectors. Transport was the first under the spotlight, with the focus on the potential of digital technologies to support growing low carbon industries in electric vehicles and smart mobility.

In December 2018, the West Midlands metro mayor Andy Street spoke at our transport workshop in Birmingham, bringing together a range of businesses and local government stakeholders to discuss the opportunities. This investigation will report late in 2019.
Advising the Green Innovation Policy Commission

Green Alliance began work as an adviser to the new high level, business led Green Innovation Policy Commission, headed up by John Cridland, former director general of the CBI, and run by Professor Paul Ekins of UCL’s Institute for Sustainable Resources. The panel of commissioners includes leading academics and business figures. The commission is researching green innovation opportunities for businesses across the economy and how policy can help to realise them at the scale and pace needed. It will formally launch in the autumn of 2019 and publish its results in 2020.

Speakers at our Tech Task Force launch included the Rt Hon Claire Perry MP (top), and (bottom, left to right) Nick Cliffe of Innovate UK and Professor Sam Turner of the High Value Manufacturing Catapult.
Our blog is a platform for influential voices on environmental policy and politics

We posted 116 blogs in 2018-19 on a wide range of subjects, by our own experts and external specialists and commentators. The blog had 40,000 visitors and 70,000 views in the year.

The future of upland farming in the UK: a business model that works
June 2018

We should solve the social housing problem with sustainable housing
June 2018

Five factors that will ensure workers and communities benefit from the low carbon transition
August 2018

Chris Packham: don’t just moan, stand and be counted
September 2018

How not to solve plastic pollution
September 2018

Space tech and AI could be game changers for the environment
January 2019

The government must not be allowed to mark its own homework on environmental standards
March 2019

How Brexit is already watering down environmental protections
March 2019
4.

Future plans
2019-20
Political leadership

Under our Climate Leadership Programme we are working with the consultancy Britain Thinks to explore deliberative democracy as a tool for public engagement in policy making.

We will continue to work with backbench MPs to deepen their understanding of what needs to be done to tackle the climate emergency.

We aim to build support across government and parliament, devolved administrations and city leaders for the UK’s role in hosting the UN COP26 climate conference in 2020.

Greener UK

We will continue to seek the best deal for the environment from Brexit and highlight its risks and opportunities. With our many Greener UK partners we will shape media narratives, influence decision makers and build political support for strengthening domestic environmental laws.

A particular focus of the coalition’s work will be public mobilisation around securing an ambitious new Environment Bill, including a mass lobby of parliament in June 2019, organised with The Climate Coalition.

Resource stewardship

For the Circular Economy Task Force, we will examine the conditions necessary for the safe, efficient and sustainable use of plastic, including the unintended environmental consequences of using alternative materials.

Our new academic partnership with the Centre for Research into Energy Demand Solutions (CREDS) is starting with a project highlighting the potential of demand reduction to cut emissions toward a net zero emissions economy.

In a joint project with the Resource Recovery from Waste programme, we are researching infrastructure requirements for a more resource efficient and circular economy.
Natural Environment

We will continue to promote the Natural Infrastructure Schemes concept with the National Trust and other partners, to increase opportunities for environmental restoration. We are working with partners on a demonstration project in Cumbria culminating in the creation of a working model and a platform to manage large scale project transactions between buyers and farmers.

We are investigating how changes to land use can help to meet the ambitious target set by the National Farmers' Union of net zero emissions across the farming and land use sector by 2040.

An exploration of carbon offsetting using natural climate solutions will determine whether these methods have a role in helping the aviation industry to meet the net zero goal.

Low Carbon Future

Through our Cutting Carbon Now project we will be highlighting the need for early action to reduce emissions and targeting government spending decisions, particularly around home energy efficiency, heat and transport.

We will be responding to a range of important consultations from the Department for Business, Energy and Industrial Strategy while also continuing to push for new support for local and decentralised community energy.

New work on electric vehicles will be looking at affordability and other benefits for lower and middle income groups via the used car market, compared to conventional vehicles.

Greening the Economy

Working with business partners in our Tech Task Force and the Green Innovation Policy Commission we will highlight how low carbon development and resource efficiency, enabled by digital technologies, can support business performance, address UK productivity and rebalance the economy.

In a joint project with the think tank Localis, we are researching how to embed clean growth in local industrial strategies, supported by the West Midlands Combined Authority, West Sussex Council, Cornwall Council and the company Engie.
Our Parliamentary Newsletter is the only way, in the pre-digital age, to find out parliamentary activity on the environment.

We co-ordinate the input of 19 NGOs to an international environment summit to highlight ‘persistent failure’ to find solutions.

We organise the first meeting between environmental NGOs and Prime Minister Margaret Thatcher and influence the first ever environmental policy statements by the three main political parties.

Our director, Julie Hill, is the first environmentalist to serve on a government committee (on genetic modification).

Environment Secretary Michael Heseltine calls for a ‘green renaissance’ for industry in a speech to Green Alliance.

The government ratifies the Biodiversity Convention at a Green Alliance conference.

We host the first environment speech by new Prime Minister Tony Blair.

We launch a groundbreaking project on resource productivity.

We host an environment speech by Liberal Democrat leader Charles Kennedy.

Our recommendation for a low carbon unit in government leads to formation of The Carbon Trust.

Over half of waste companies sign up to our performance indicators.

We influence the government to increase landfill tax and recycling investment.

Our NGO lobby gets new sustainable development commitments into the EU constitution.

Our recommendations are the basis for a new government climate communications campaign.

Our Microgeneration Manifesto leads to a new government strategy.

Our NGO lobby persuades the government to commit to ambitious carbon targets into the 2030s.

Our work influences the inclusion of electricity demand reduction projects in government energy auctions.

We co-ordinate the signing of a climate pledge by all three main party leaders, leading to the historic UK commitment to phase out unabated coal power.

Our report The future savings challenge wins the Farsight Award.

We host speeches by the EU Environment Commissioner Connie Hedegaard and the Deputy Prime Minister Nick Clegg, and a discussion with Shadow Chancellor Ed Balls.

We launch the Circular Economy Task Force.

Our infographic showing that over a million jobs have been created in the green economy is widely referenced.

Our Climate Leadership Programme for MPs works with over 50 general election candidates from all parties, and many become active climate champions in parliament.

Our work influences Electricity Market reform proposals to promote energy efficiency.

Our great resource price shock report is endorsed by the Scottish Government and the Environmental Audit Committee.
We’re a bunch of optimists...We believe in the possibilities of the future
Maurice Ash, Green Alliance chair, March 1979

We help to found the National Food Alliance (now Sustain) (1986), the Merlin Ecology Fund (1987) and Wastewatch at NCVO (1988)

1987
Our NGO coalition on pesticides strengthens regulations

1988
We start consultation on pollution control and lead the NGO lobby which results in the formation of the Environment Agency in 1995

1989
We hold a symbolic conference for over 100 environmental NGOs from east and west Europe, to agree a joint text for the UN summit on sustainable development in 1990

1995
We host Labour leader Tony Blair’s first environment speech

We publish the first UK Business and Environment Trends Survey

1999
We promote more support for renewables which results in the Renewables Obligation, a major new measure supporting large scale projects

2004
There is huge media coverage of our report on children’s growing disconnection from nature

We host speeches by Environment Secretary Margaret Beckett and the Conservative leader Michael Howard

2006
Our green living report influences Chancellor Gordon Brown to announce an extra £20m for local authority energy efficiency schemes

We host the first environment speech by new Conservative leader David Cameron

2007
We host new Prime Minster Gordon Brown’s first environment speech

Our Manifesto for sustainable heat influences the creation of the new government Renewable Heat Incentive

Our Designing out Waste project is launched

2008
We host the first environment speeches of the new Liberal Democrat leader Nick Clegg and the Shadow Chancellor George Osborne

2009
We win Think Tank of the Year at the PAN Awards 2009

We host the first environment speech by Foreign Secretary William Hague

2015
We host a speech by former US Vice President Al Gore, ahead of the Paris climate conference and influence the UK to take a leading role at the summit.

A campaign by our Greener Britain NGO coalition leads to new environmental commitments in the general election manifestos

Our recommendations result in a new strategy for offshore wind support into the 2020s and a commitment to build 10GW of capacity

2016
One hundred organisations from the north of England sign our Clean Energy Declaration

Our Greener London NGO manifesto influences the new London mayor Sadiq Khan to tackle air pollution

We win best environmental campaign in the Green Ribbon Political Awards for securing the 2015 party leaders’ climate pledge

Work by the Circular Economy Task Force persuades Defra to review waste collection systems

Following the EU referendum, we form the major Greener UK NGO coalition focused on positive outcomes for the environment through Brexit

2017
Our Inside Track blog receives highly commended in the UK Blog Awards

We host speeches by new Environment Secretary Michael Gove and the Climate Minister Clare Perry

The government’s Industrial Strategy is strongly influenced by our call for resource efficient, low carbon growth

Work by the Circular Economy Task Force persuades Defra to review waste collection systems

Following the EU referendum, we form the major Greener UK NGO coalition focused on positive outcomes for the environment through Brexit

Our work highlighting the impact of marine plastics influences the push for new government policies to curb plastic pollution

2018
The Greener UK coalition secures government commitment to a green Brexit, the promise of the first Environment Bill for 20 years and a new environment watchdog

Our Natural Infrastructure Scheme idea is cited in the government’s 25 year environment plan

Greener UK’s Pledge for the environment is supported by 180 MPs

Our work on electric vehicles leads to new legislation requiring smart chargers

The first resources and waste strategy for 11 years is strongly influenced by our proposals, including embedding the ‘polluter pays’ principle
5.

Finance and fundraising review
Treasurer’s report

Green Alliance stabilised income at £1,605,297 in 2018-19 (2018: £1,583,966) following growth in income in 2017-18 as a result of our increased activity since the decision to leave the European Union. Green Alliance continued to convene Greener UK, the coalition of 14 of the UK’s environmental organisations to create a co-ordinated effort to ensure the UK government puts the environment high on the agenda in its new legislation. Aside from the extension of Article 50, we believe we will be continuing to work on the legislative process for at least two more years. As such we expect income levels to consolidate at around £1.6 million for at least that period of time.

In addition to the focus on the Brexit process, we have also increased income for our work on climate change with two new multi-year programmes of work. In our Low Carbon Future theme, Cutting Carbon Now is a project focusing on how the UK reaches its carbon budgets and, in the Political Leadership theme, our Climate Leadership Programme is helping politicians to understand climate impacts, and work with citizens to develop the right policies to meet the ambitions of the Climate Change Act and net zero by 2050 goal.

The lack of any substantial domestic policy advancements for agriculture, trade or business has created a challenging fundraising landscape for our themes that are usually well supported by progressive business partners. Our income from corporate funders has dropped a further two per cent this year, from £253k to £224k, although we continue to work on our business relationships and are undertaking a review of our offer to businesses in 2019-20.

More broadly there has not been a significant change to the sources of income since last year, with trusts and foundations providing the majority of funding.

Expenditure for the year was £1,579,140 (2018: £1,611,907) generating a small surplus of £26,157 (2018: £27,941 deficit).

Reserves

The trustees’ policy is to retain reserves of between three and four months’ operating costs to ensure continuity in the event of unexpected or difficult circumstances.

Total funds at the end 31 March 2019 (note 12 in the accounts) were £650,148, comprising of £281,289 restricted funds and £368,859 in the general fund. The free reserves of the charity, being the general fund less the net book value of tangible fixed assets at 31 March 2019, were £351,470, equivalent to approximately three months net operating costs.

With a planned office move for March 2021 it is important that Green Alliance can build up additional reserves in the immediate future to cover additional expenditure.

Investments

At the present time, the trustees’ policy is to maintain all cash balances on deposit, earning a market rate of interest. Green Alliance held no other shares or investments in the financial year.
Going concern

The board of trustees has reviewed Green Alliance’s financial position and believes there are sufficient resources to manage any operational or financial risks. The board considers there is a reasonable expectation that Green Alliance will continue in operational existence in the foreseeable future. For this reason the board continues to adopt the going concern basis of accounting in the preparation of these accounts.

Fundraising disclosure

Green Alliance does not employ any third parties to undertake fundraising activity on its behalf. Fundraising is led by the senior management team with support from the staff.

The majority of Green Alliance’s income is generated from trusts, foundations, NGOs and businesses.

We have a membership scheme for individuals, with over 300 members, who contribute to the organisation through a regular subscription.

We ask for new members’ consent and preferred method of contact and respect the wishes of those who choose not to be contacted. We have not undertaken any fundraising activity involving direct mail or telephoning supporters. We did not receive any complaints about our fundraising activity in the year.

In line with 2016 fundraising regulations, we have written guidance for staff who are concerned about the fundraising practices of Green Alliance and to ensure that they are protected from discrimination in any cases of whistle blowing.

Data protection under new GDPR rules

Green Alliance signed off its new policies and procedures in March 2018 and staff were trained in June 2018.

Auditors

Green Alliance invited tenders for new auditors in the year and appointed Buzzacott LLP.

Paul Lambert FCA
Treasurer
19 September, 2019
6. Structure, governance and risk management
Green Alliance was founded in 1979. It was registered as a charity and company, limited by guarantee, The Green Alliance Trust, in 1995. The Green Alliance Trust operates under the working name Green Alliance.

The company was established under a memorandum of association, which established its objects and powers. It is governed under articles of association.

Board of trustees

The charity is governed by a board of trustees. Day to day running of the charity is delegated to the executive director and senior management team. The charity is staffed by paid employees.

The finance and management sub-committee meets quarterly to monitor financial performance, risk and other management issues. The appointments committee is responsible for the recommendation of new board members and meets as required.

Recruitment of trustees is directed by organisational need. Green Alliance appoints trustees on the basis of the skills and experience they can bring to the custodianship and management of the business and its activities. All prospective trustees are recruited from a range of external sources and by public advertisement. Recommendations from the appointments committee are voted on at either an AGM or at a board meeting in accordance with our memorandum and articles of association. Each prospective trustee is invited to a board meeting prior to their appointment to ensure mutual suitability. Once confirmed, they are then appointed or co-opted to the board. New trustees are provided with an induction to the organisation and the role, and additional training is made available as required.

Trustees stand down and can be re-elected annually at each AGM. After a trustee has served for one year their position is reviewed, following that it is reviewed at three year intervals. Unless there are exceptional circumstances, no trustee serves longer than eleven years.

Principal risk and uncertainties

Green Alliance operates in an uncertain funding environment, in common with other charities, and a significant amount of our work is reactive and responsive to changing political activity. The trustees have a risk management framework to ensure risks are effectively identified and minimised.

We review our risk register annually and assess all of the risks and mitigating actions necessary to manage them. These include risks relating to:

- Premises, IT and business continuity
- Health and safety
- Financial resources
- People and talent retention
- Reputation and compliance

The most significant risks to Green Alliance identified in 2018-19 related to:

- Reputational risk
  
Green Alliance’s reputation is paramount and we make every effort to act with integrity to protect it. We pay great
attention to ensuring our independence in both our interactions with political parties and our business partners.

— Lack of political stability and the capacity to create impact
Over the past two years we have focused heavily on scenario planning and have invested significant effort in building relationships across all parties, particularly with backbenchers, to maintain consistency of support for environmental objectives during a period of change.

— IT and cyber security due to increased ransomware and phishing attacks on small to medium organisations
To mitigate the risk of cyber security we have moved our email and back up systems to the cloud to ensure that we are able to restore up to date data in the event of a cyber attack. We have also increased cover of cyber insurance and carry out refresher training for staff to ensure vigilance in relation to these threats across the organisation.

Related party transactions
The Green Alliance Trust and the dormant company The Green Alliance are connected in that all the directors of The Green Alliance are also trustees of The Green Alliance Trust. There were no transactions with The Green Alliance during the year. Details of other party related transactions are set out in note 14 to the accounts on page 57.

Staff and volunteers
In May 2018, Tamsin Cooper left after seven years as strategy director, and then acting director, to take up the role of head of strategy at Defra. Belinda Gordon took up the post of strategy director in July 2018, from a previous role at CPRE.

The fourth cohort of assistants under our graduate scheme were appointed in September 2018. We are grateful to Rebecca Willis, Julie Hill, Sue Armstrong Brown, Richard Benwell and Harvey Jones for mentoring staff on the scheme on a pro bono basis throughout the year.

The pay of the senior management team and all staff is reviewed annually by trustees and is normally increased in accordance with cost of living, where practicable, taking into account the charity’s financial position. Pay levels for positions are benchmarked against similar roles, as and when they become vacant.

Environmental impact
Green Alliance’s work promotes sustainable development by ensuring that the environment is at the heart of decision making and we seek to apply this in all aspects of our own operations.

Suppliers are chosen to align with our values and environmental policy, and for potentially higher impact services, such as printing and cleaning, we employ ISO14001 accredited companies with a strong environmental ethos. When purchasing for the office, second-hand items are considered along with criteria such as energy consumption, manufacturing methods, materials, packaging, emissions and the need for consumables.
Publications: For printing high numbers of a publication, a waterless offset litho process is used with vegetable inks. Small print runs are processed digitally. All printing is on uncoated paper manufactured with 100 per cent post consumer waste. To reduce waste and the need for printing, all publications are made available to read digitally and some are only published online.

Events: In organising our events we attempt to follow the guidance of the sustainable events standard ISO20121.

Recycling and reuse: Items no longer needed are passed on to charity shops and other reuse distributors; if this is not possible, materials are recycled where feasible. All electrical equipment is dealt with according to, or exceeding, WEEE directive obligations, and where possible all glass, metal, plastic and paper waste, as well as batteries and toner cartridges are recycled.

Transport: Staff are supported in choosing greener methods of transport. Green Alliance pays mileage to staff cycling to events and promotes the Cycle to Work scheme. We offer access to showers and locked bicycle stands, and rail season ticket loans. When other transport is required, for example to carry equipment and heavy packages, hybrid taxis, cycles or electric vehicle couriers are used.

Public benefit

The charity is guided by founding aims which state that it will:

- conserve, protect and restore the natural resources and animal plant life of the world;
- advance the education of the public in respect of conservation, protection and restoration of such natural resources and animal and plant life including the promotion of research;
- promote sustainable development for the benefit of the public by:
  - the preservation, conservation and protection of the environment and the prudent use of natural resources; and
  - the promotion of sustainable means of achieving economic growth and social progress.

The trustees confirm they have complied with the Charities Act 2011 to have due regard to public benefit guidance, published by the Charity Commission, in determining Green Alliance’s activities.

Green Alliance is careful to ensure its work is inclusive, accessible and responsive to the needs of beneficiaries.

Trustees’ responsibilities

Trustees, who act as directors of the company for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of The Green Alliance Trust for the year ended 31 March 2019. The board of trustees confirms that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company’s governing document and the provisions of the 'Statement of

Company law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company’s auditor is unaware;
- they have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Buzzacott LLP, will be proposed for re-appointment in accordance with section 485 of the Companies Act 2006.

The report of the trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

On behalf of the trustees

Dame Fiona Reynolds DBE
Chair of the board of trustees
19 September, 2019
7.

Independent auditor’s report to the members of The Green Alliance Trust
Opinion

We have audited the financial statements of The Green Alliance Trust (the ‘charitable company’) for the year ended 31 March 2019 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 2019 and of 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:
— the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
— the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company’s ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report and Accounts, other than the financial statements and our auditor’s report thereon. 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. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, 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 trustees' 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 by the charitable company; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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 trustees’ report and from the requirement to prepare a strategic report.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees’ responsibilities statement, 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: www.frc.org.uk/auditorsresponsibilities. 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.

Shachi Blakemore (senior statutory auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

4 October 2019
8.

Accounts for the year ended 31 March 2019
The Green Alliance Trust
Statement of financial activities for the year ended 31 March 2019 (incorporating the income and expenditure account)

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>2019 Restricted funds £</th>
<th>2019 Unrestricted funds £</th>
<th>2019 Total funds £</th>
<th>2018 Total funds £</th>
</tr>
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<tbody>
<tr>
<td><strong>Income from:</strong></td>
<td></td>
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<tr>
<td>Donations and legacies</td>
<td>3</td>
<td>78,794</td>
<td>78,794</td>
<td>76,790</td>
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<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Political Leadership</td>
<td></td>
<td>670,101</td>
<td>35,000</td>
<td>705,101</td>
<td>908,054</td>
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<tr>
<td>Resource Stewardship</td>
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<td>68,719</td>
<td>128,293</td>
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<td>132,788</td>
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<tr>
<td>Low Carbon Future</td>
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<td>452,440</td>
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<td>225,636</td>
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<td>Natural Environment</td>
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<td>5,000</td>
<td>148,905</td>
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<td>239,999</td>
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<tr>
<td>Investments</td>
<td></td>
<td></td>
<td>1,670</td>
<td>1,670</td>
<td>699</td>
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<tr>
<td><strong>Total income</strong></td>
<td></td>
<td>1,196,260</td>
<td>409,037</td>
<td>1,605,297</td>
<td>1,583,966</td>
</tr>
</tbody>
</table>

| **Expenditure on:**         |       |                         |                           |                    |                    |
| Raising funds:              |       |                         |                           |                    |                    |
| Fundraising                 | 4     | 35,615                  | 35,615                    | 34,054             |                    |
| Charitable activities       | 4     |                         |                           |                    |                    |
| Political Leadership        |       | 775,534                 | 50,770                    | 826,304            | 830,770            |
| Resource Stewardship        |       | 46,533                  | 116,680                   | 163,213            | 287,089            |
| Low Carbon Future           |       | 345,782                 | 23,901                    | 369,683            | 239,938            |
| Natural Environment         |       | 30,585                  | 153,740                   | 184,325            | 220,056            |
| **Total expenditure**       |       | 1,198,434               | 380,706                   | 1,579,140          | 1,611,907          |

| **Net (expenditure) / income** | 6 | (2,174) | 28,331 | 26,157 | (27,941) |
| Transfers between funds      |   | 22,816  | (22,816)| —      | —        |
| **Net movement in funds**    |   | 20,642  | 5,515  | 26,157 | (27,941) |
| **Reconciliation of funds:** |   |         |        |        |          |
| Total funds brought forward  |   | 260,647 | 363,344| 623,991| 651,932  |
| **Total funds carried forward** | 12 | 281,289 | 368,859| 650,148| 623,991  |

All activities relate to continuing operations and the Statement of Financial Activities includes all gains and losses recognised in the year. The comparative Statement of Financial Activities is on note 19. The notes on pages 48-59 form part of these financial statements.
## Balance sheet as at 31 March 2019

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Fixed assets</strong></td>
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</tr>
<tr>
<td>Tangible fixed assets</td>
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<tr>
<td><strong>Current assets</strong></td>
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<td></td>
</tr>
<tr>
<td>Debtors and prepayments</td>
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<tr>
<td>Cash</td>
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</tr>
<tr>
<td><strong>Creditors:</strong> amounts falling due within one year</td>
<td>10</td>
<td>(275,565)</td>
</tr>
<tr>
<td>Net current assets</td>
<td></td>
<td>632,759</td>
</tr>
<tr>
<td>Total assets less current liabilities</td>
<td>11</td>
<td>650,148</td>
</tr>
<tr>
<td><strong>Charity funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds</td>
<td>12</td>
<td>281,289</td>
</tr>
<tr>
<td>Unrestricted: funds</td>
<td>12</td>
<td>368,859</td>
</tr>
<tr>
<td></td>
<td></td>
<td>650,148</td>
</tr>
</tbody>
</table>

The full financial statements were approved and authorised for issue by the trustees on the 19 September 2019 and signed on their behalf by

Fiona Reynolds, Chair

Paul Lambert, FCA, Treasurer

The notes on pages 48-59 form part of these financial statements
Statement of cash flows as at 31 March 2019

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cash used in operating activities</td>
<td>(104,127)</td>
<td>(80,997)</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>1,670</td>
<td>699</td>
</tr>
<tr>
<td>Purchase of equipment</td>
<td>(19,159)</td>
<td>(4,116)</td>
</tr>
<tr>
<td><strong>Net cash used in investing activities</strong></td>
<td>(17,489)</td>
<td>(3,417)</td>
</tr>
<tr>
<td>Changes in cash and cash equivalents in the period</td>
<td>(121,616)</td>
<td>(84,414)</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at the beginning of the reporting period</strong></td>
<td>558,759</td>
<td>643,173</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at the end of the reporting period</strong></td>
<td>437,143</td>
<td>558,759</td>
</tr>
</tbody>
</table>

**Reconciliation of net income / (expenditure) to net cash flow from operating activities**

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Net income / (expenditure)</td>
<td>26,157</td>
<td>(27,941)</td>
</tr>
<tr>
<td>Add back depreciation charge</td>
<td>13,545</td>
<td>10,720</td>
</tr>
<tr>
<td>Interest income</td>
<td>(1,670)</td>
<td>(699)</td>
</tr>
<tr>
<td>Increase in debtors</td>
<td>(170,921)</td>
<td>(45,169)</td>
</tr>
<tr>
<td>Increase / (decrease) in creditors</td>
<td>28,762</td>
<td>(17,908)</td>
</tr>
<tr>
<td><strong>Net cash used in operating activities</strong></td>
<td>(104,127)</td>
<td>(80,997)</td>
</tr>
</tbody>
</table>

**Analysis of cash and cash equivalents**

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash in hand</strong></td>
<td>437,143</td>
<td>558,759</td>
</tr>
</tbody>
</table>
The Green Alliance Trust
Notes to the accounts

1. Accounting policies

Basis of preparation of accounts
The accounts have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice’ applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts are presented in pounds sterling and rounded to the nearest £.

Legal status
The charity is a company limited by guarantee registered in England and Wales. The members of the company are the trustees named on the inside front cover of this report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Preparation of the accounts on a going concern basis
The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income
Income is recognised in the year in which the charity is entitled to receipt, it is probable that the charity will receive the income and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period. Income comprises of donations, subscriptions, bank interest and income from charitable activities.

Donations are included in full in the Statement of Financial Activities when there is entitlement, probability of receipt and the amount of income receivable can be measured reliably.

Subscriptions are accounted for on an accruals basis. Subscriptions relating to a later period are therefore carried forward to that period and treated as deferred income in the balance sheet.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest payable by the bank.

Income from charitable activities relates to grants and other income of a contractual nature. Grants are recognised
when the charity has entitlement to the income, any performance conditions attached to the grants have been met, the amount of income receivable can be measured reliably and there is probability of receipt. Income of a contractual nature is recognised to the extent that it is probable that the economic benefits will flow to the charitable company and the revenue can be reliably measured. It is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Expenditure
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings.

Costs of raising funds comprise of direct costs relating to fundraising income and their associated support costs.

Expenditure on charitable activities includes the costs of all activities undertaken to further the purposes of the charity relating to the strategic vision and their associated support costs.

Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and governance costs which support the charity’s activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. Support costs are allocated based on a percentage of direct costs in each activity.

Governance costs are those costs incurred in connection with enabling the charity to comply with external regulation, constitution and statutory requirements and in providing support to the trustees in the discharge of their statutory duties.

The charity is registered for VAT. In common with many other charities, The Green Alliance Trust’s expenses are inflated by the cost of irrecoverable VAT.

Employee benefits
Short term benefits:
These benefits, including holiday pay, are recognised as an expense in the period in which the service is received.

Employee termination benefits:
Termination benefits are accounted for on an accrual basis and in line with FRS 102.

Pension scheme:
The Green Alliance Trust operates a defined contribution pension scheme for the benefit of its employees. The pension scheme of the company is funded by contributions partly from the employees and partly from the company. The assets of the scheme are held independently from those of The Green Alliance Trust in an independently administered fund. The pensions costs charged in the accounts represent the contributions payable during the year.

Operating leases
Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the life of the lease.
Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors that have been raised by the charity for particular purposes.

Tangible fixed assets and depreciation
All assets costing more than £400 are capitalised. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture and fixtures: 33.33 per cent straight line
Computer equipment: 25 per cent straight line

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised where the charity and group has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Judgments in applying accounting policies and key sources of estimation uncertainty
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management’s best knowledge of the amount, events or actions, actual results may ultimately differ from those estimates. The trustees consider the following items to be areas subject to estimation and judgement.
Depreciation

The useful economic lives of tangible fixed assets are based on management’s judgement and experience. When management identifies that actual useful economic lives differ materially from the estimates used to calculate depreciation, that charge is adjusted retrospectively. As tangible fixed assets are not significant, variances between actual and estimated useful economic lives will not have a material impact on the operating results. Historically no changes have been required.

3. Donations

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations (trusts and individuals)</td>
<td>425</td>
<td>35,604</td>
</tr>
<tr>
<td>Membership subscriptions</td>
<td>41,516</td>
<td>36,460</td>
</tr>
<tr>
<td>Other income</td>
<td>36,853</td>
<td>4,726</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>78,794</td>
<td>76,790</td>
</tr>
</tbody>
</table>

4. Expenditure:

<table>
<thead>
<tr>
<th></th>
<th>Direct costs</th>
<th>Direct staff costs</th>
<th>Support costs (Note 5)</th>
<th>Total 2019</th>
<th>Total 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Raising funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fundraising</td>
<td>—</td>
<td>30,673</td>
<td>4,942</td>
<td>35,615</td>
<td>34,054</td>
</tr>
<tr>
<td><strong>Charitable activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Political Leadership</td>
<td>208,061</td>
<td>553,965</td>
<td>64,278</td>
<td>826,304</td>
<td>830,770</td>
</tr>
<tr>
<td>Resource Stewardship</td>
<td>45,060</td>
<td>106,367</td>
<td>11,786</td>
<td>163,213</td>
<td>287,089</td>
</tr>
<tr>
<td>Low Carbon Future</td>
<td>144,308</td>
<td>203,403</td>
<td>21,972</td>
<td>369,683</td>
<td>239,938</td>
</tr>
<tr>
<td>Natural Environment</td>
<td>53,467</td>
<td>117,678</td>
<td>13,180</td>
<td>184,325</td>
<td>220,056</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>450,896</td>
<td>1,012,086</td>
<td>116,158</td>
<td>1,579,140</td>
<td>1,611,907</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Direct costs</th>
<th>Direct staff costs</th>
<th>Support costs</th>
<th>Total 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Raising funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fundraising</td>
<td>—</td>
<td>31,006</td>
<td>3,048</td>
<td>34,054</td>
</tr>
<tr>
<td><strong>Charitable activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Political Leadership</td>
<td>392,556</td>
<td>391,568</td>
<td>46,646</td>
<td>830,770</td>
</tr>
<tr>
<td>Resource Stewardship</td>
<td>61,840</td>
<td>208,500</td>
<td>16,749</td>
<td>287,089</td>
</tr>
<tr>
<td>Low Carbon Future</td>
<td>96,523</td>
<td>132,977</td>
<td>10,438</td>
<td>239,938</td>
</tr>
<tr>
<td>Natural Environment</td>
<td>72,457</td>
<td>136,844</td>
<td>10,755</td>
<td>220,056</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>623,376</td>
<td>900,895</td>
<td>87,636</td>
<td>1,611,907</td>
</tr>
</tbody>
</table>
5. Allocation of support costs to activities

<table>
<thead>
<tr>
<th></th>
<th>Raising funds £</th>
<th>Political Leadership £</th>
<th>Resource Stewardship £</th>
<th>Natural Environment £</th>
<th>Low Carbon Future £</th>
<th>Total 2019 £</th>
<th>Total 2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Premises</td>
<td>2,659</td>
<td>34,588</td>
<td>6,342</td>
<td>7,092</td>
<td>11,823</td>
<td>62,504</td>
<td>34,947</td>
</tr>
<tr>
<td>Office costs</td>
<td>247</td>
<td>3,209</td>
<td>588</td>
<td>658</td>
<td>1,097</td>
<td>5,799</td>
<td>6,556</td>
</tr>
<tr>
<td>Communication</td>
<td>619</td>
<td>8,049</td>
<td>1,476</td>
<td>1,650</td>
<td>2,751</td>
<td>14,545</td>
<td>13,974</td>
</tr>
<tr>
<td>Governance - staff</td>
<td>994</td>
<td>12,927</td>
<td>2,369</td>
<td>2,651</td>
<td>4,419</td>
<td>23,360</td>
<td>22,509</td>
</tr>
<tr>
<td>Governance - other</td>
<td>423</td>
<td>5,506</td>
<td>1,010</td>
<td>1,129</td>
<td>1,882</td>
<td>9,950</td>
<td>9,650</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4,942</strong></td>
<td><strong>64,279</strong></td>
<td><strong>11,785</strong></td>
<td><strong>13,180</strong></td>
<td><strong>21,972</strong></td>
<td><strong>116,158</strong></td>
<td><strong>87,636</strong></td>
</tr>
</tbody>
</table>

Support costs are allocated based on a percentage of direct costs in each activity.

6. Net income/(expenditure)

<table>
<thead>
<tr>
<th></th>
<th>2019 £</th>
<th>2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation of tangible fixed assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- owned by the charity</td>
<td>13,545</td>
<td>10,720</td>
</tr>
<tr>
<td>Auditors remuneration</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- as auditors</td>
<td>7,850</td>
<td>8,300</td>
</tr>
<tr>
<td>- other services</td>
<td>1,250</td>
<td>1,350</td>
</tr>
<tr>
<td>Operating lease costs (property)</td>
<td>88,644</td>
<td>79,062</td>
</tr>
</tbody>
</table>

This is stated after charging the following:

During the year no trustee received remuneration or benefits in kind (2018 – none).

During the year, expenses of £298 were reimbursed to three trustees for travel and subsistence (2018: two trustees received reimbursement of expenses for travel and subsistence £259).
7. Staff costs and numbers

<table>
<thead>
<tr>
<th></th>
<th>2019 (£)</th>
<th>2018 (£)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>879,131</td>
<td>785,899</td>
</tr>
<tr>
<td>Social security costs</td>
<td>92,110</td>
<td>80,367</td>
</tr>
<tr>
<td>Pension costs</td>
<td>64,205</td>
<td>57,138</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,035,446</td>
<td>923,404</td>
</tr>
</tbody>
</table>

The average number of staff during the year was as follows:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project staff</td>
<td>23</td>
<td>22</td>
</tr>
<tr>
<td>Governance</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Fundraising</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>25</td>
<td>24</td>
</tr>
</tbody>
</table>

The total full time equivalent was 22.9 (2018: 22.1).

The total number of employees earning in excess of £60,000 during the year were as follows:

| Staff earning remuneration between £60,000 - £70,000 | 1 | 1 |
| Staff earning remuneration between £70,001 - £80,000 | — | 1 |
| Staff earning remuneration between £90,001 - £100,000 | 1 | — |

Employer pension contributions totalling £14,327 (2018: £12,816) were paid into a defined contribution scheme for the above higher earners.

Key management personnel comprise the trustees and chief executive and the senior management team. The total employment benefits including employer pension and national insurance contributions of the key management personnel were £297,802 (2018: £299,643), including £nil in respect of amounts paid to staff members under seconded contracts (2018: £6,930).
8. Tangible fixed assets

<table>
<thead>
<tr>
<th></th>
<th>Furniture and fittings £</th>
<th>Computers and IT equipment £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2018</td>
<td>24,388</td>
<td>41,726</td>
<td>66,114</td>
</tr>
<tr>
<td>Additions</td>
<td>—</td>
<td>19,159</td>
<td>19,159</td>
</tr>
<tr>
<td>Disposals</td>
<td>—</td>
<td>(5,643)</td>
<td>(5,643)</td>
</tr>
<tr>
<td>At 31 March 2019</td>
<td>24,388</td>
<td>55,242</td>
<td>79,630</td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2018</td>
<td>18,136</td>
<td>36,203</td>
<td>54,339</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>6,252</td>
<td>7,293</td>
<td>13,545</td>
</tr>
<tr>
<td>Disposals</td>
<td>—</td>
<td>(5,643)</td>
<td>(5,643)</td>
</tr>
<tr>
<td>At 31 March 2019</td>
<td>24,388</td>
<td>37,853</td>
<td>62,241</td>
</tr>
<tr>
<td><strong>Net book value</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2019</td>
<td>—</td>
<td>17,389</td>
<td>17,389</td>
</tr>
<tr>
<td>At 31 March 2018</td>
<td>6,252</td>
<td>5,523</td>
<td>11,775</td>
</tr>
</tbody>
</table>

9. Debtors: due within one year

<table>
<thead>
<tr>
<th></th>
<th>Total funds 2019 £</th>
<th>2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade debtors</td>
<td>192,056</td>
<td>201,041</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>257,029</td>
<td>74,091</td>
</tr>
<tr>
<td>Other debtors</td>
<td>22,096</td>
<td>25,128</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>471,181</td>
<td>300,260</td>
</tr>
</tbody>
</table>
10. Creditors: amounts falling due in one year

<table>
<thead>
<tr>
<th></th>
<th>Total funds 2019</th>
<th>Total funds 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Trade creditors</td>
<td>28,024</td>
<td>12,741</td>
</tr>
<tr>
<td>Taxation and social security</td>
<td>23,348</td>
<td>25,232</td>
</tr>
<tr>
<td>VAT payable</td>
<td>39,140</td>
<td>23,458</td>
</tr>
<tr>
<td>Accruals</td>
<td>56,382</td>
<td>41,071</td>
</tr>
<tr>
<td>Deferred income (see note below)</td>
<td>116,437</td>
<td>124,049</td>
</tr>
<tr>
<td>Advance subscriptions</td>
<td>5,417</td>
<td>12,917</td>
</tr>
<tr>
<td>Other creditors</td>
<td>6,817</td>
<td>7,335</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>275,565</strong></td>
<td><strong>246,803</strong></td>
</tr>
</tbody>
</table>

Deferred income relates to income received in the year specifically for the following year. In 2018, £124,049 was released to the Statement of Financial Activities and £116,437 was received in the year but for project work to be performed in the following period.

11. Analysis of net assets between funds

<table>
<thead>
<tr>
<th></th>
<th>Restricted funds 2019</th>
<th>Unrestricted funds 2019</th>
<th>Total funds 2019</th>
<th>Total funds 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Tangible fixed assets</td>
<td>—</td>
<td>17,389</td>
<td>17,389</td>
<td>11,775</td>
</tr>
<tr>
<td>Current assets</td>
<td>281,289</td>
<td>627,035</td>
<td>908,324</td>
<td>859,019</td>
</tr>
<tr>
<td>Creditors due within one year</td>
<td>—</td>
<td>(275,565)</td>
<td>(275,565)</td>
<td>(246,803)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>281,289</td>
<td>368,859</td>
<td>650,148</td>
<td>623,991</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Restricted funds 2018</th>
<th>Unrestricted funds 2018</th>
<th>Total funds 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Tangible fixed assets</td>
<td>—</td>
<td>11,775</td>
<td>11,775</td>
</tr>
<tr>
<td>Current assets</td>
<td>260,647</td>
<td>598,372</td>
<td>839,019</td>
</tr>
<tr>
<td>Creditors due within one year</td>
<td>—</td>
<td>(246,803)</td>
<td>(246,803)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>260,647</td>
<td>363,344</td>
<td>623,991</td>
</tr>
</tbody>
</table>
12. Statement of funds

<table>
<thead>
<tr>
<th></th>
<th>At 1 April 2018</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Transfers in/(out) £</th>
<th>31 March 2019 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Restricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Political Leadership</td>
<td>216,132</td>
<td>670,101</td>
<td>(775,534)</td>
<td>17,156</td>
<td>127,855</td>
</tr>
<tr>
<td>Resource Stewardship</td>
<td>—</td>
<td>68,719</td>
<td>(46,533)</td>
<td>—</td>
<td>22,186</td>
</tr>
<tr>
<td>Natural Environment</td>
<td>25,687</td>
<td>5,000</td>
<td>(30,585)</td>
<td>(2)</td>
<td>100</td>
</tr>
<tr>
<td>Low Carbon Future</td>
<td>18,828</td>
<td>452,440</td>
<td>(345,782)</td>
<td>5,662</td>
<td>131,148</td>
</tr>
<tr>
<td></td>
<td>260,647</td>
<td>1,196,260</td>
<td>(1,198,434)</td>
<td>22,816</td>
<td>281,289</td>
</tr>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General funds</td>
<td>363,344</td>
<td>409,037</td>
<td>(380,706)</td>
<td>(22,816)</td>
<td>368,859</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total funds</strong></td>
<td>623,991</td>
<td>1,605,297</td>
<td>(1,579,140)</td>
<td>—</td>
<td>650,148</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>At 1 April 2017</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Transfers in/(out) £</th>
<th>31 March 2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Restricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Political Leadership</td>
<td>102,185</td>
<td>908,054</td>
<td>(797,503)</td>
<td>3,396</td>
<td>216,132</td>
</tr>
<tr>
<td>Resource Stewardship</td>
<td>150,933</td>
<td>40,552</td>
<td>(191,485)</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Natural Environment</td>
<td>9,302</td>
<td>33,450</td>
<td>(17,065)</td>
<td>—</td>
<td>25,687</td>
</tr>
<tr>
<td>Low Carbon Future</td>
<td>8,733</td>
<td>225,636</td>
<td>(215,541)</td>
<td>—</td>
<td>18,828</td>
</tr>
<tr>
<td></td>
<td>271,153</td>
<td>1,207,692</td>
<td>(1,221,594)</td>
<td>3,396</td>
<td>260,647</td>
</tr>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General funds</td>
<td>380,779</td>
<td>376,274</td>
<td>(390,313)</td>
<td>(3,396)</td>
<td>363,344</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total funds</strong></td>
<td>651,932</td>
<td>1,583,966</td>
<td>(1,611,907)</td>
<td>—</td>
<td>623,991</td>
</tr>
</tbody>
</table>

Funding received for specific projects is accounted for as restricted funds. Where the fund is overspent, a transfer is made from general funds to cover the deficit. In 2018-19 Green Alliance’s restricted funds were divided between themes of work with the following aims:

**Political Leadership**: building the ambitious political leadership necessary to reverse nature’s decline and create a greener, fairer, low carbon economy.

**Resource Stewardship**: working to bring about a more resource efficient system, which keeps materials in productive use and avoids the environmental problems caused by waste. For the purposes of accounting, in this financial year this theme includes **Greening the Economy** projects: focusing on innovation, regulation and investment to increase UK competitiveness in a low carbon economy.

**Natural Environment**: generating new thinking and building powerful new alliances to support nature’s recovery.

**Low Carbon Future**: accelerating the decarbonisation of the UK’s infrastructure and presenting policy solutions to make power more flexible.

The balances on restricted funds as at 31 March 2019 arise from income received for specific projects on which some expenditure is still to be incurred.
13. Operating lease commitments
At 31 March 2019 the charity had the following future lease payments (including VAT), under non-cancellable operating leases:

<table>
<thead>
<tr>
<th>Expiry</th>
<th>Land and buildings 2019 £</th>
<th>Land and buildings 2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 1 year</td>
<td>95,806</td>
<td>95,806</td>
</tr>
<tr>
<td>Between 2 and 5 years</td>
<td>95,806</td>
<td>191,612</td>
</tr>
</tbody>
</table>

14. Related party transactions

<table>
<thead>
<tr>
<th>Related party</th>
<th>Transaction amount</th>
<th>Nature of transaction</th>
<th>2019 £</th>
<th>2018 £</th>
<th>Further details and connection</th>
</tr>
</thead>
<tbody>
<tr>
<td>RSA</td>
<td>Income</td>
<td></td>
<td>5,000*</td>
<td></td>
<td>— Alison Austin, Benet Northcote and Fiona Reynolds are RSA fellows.</td>
</tr>
<tr>
<td>Conservative Environment Network</td>
<td>Expenditure</td>
<td></td>
<td>13,200</td>
<td></td>
<td>— Consultancy services were provided for the Greener UK programme. Ben Caldecot and Benet Northcote are both directors.</td>
</tr>
<tr>
<td>Seahorse Environmental Communications</td>
<td>Expenditure</td>
<td></td>
<td>18,000</td>
<td></td>
<td>— Consultancy services were provided for the Greener UK programme. Shaun Spiers is a member of the advisory council.</td>
</tr>
<tr>
<td>Institute to European Environmental Policy</td>
<td>Expenditure</td>
<td></td>
<td>14,610</td>
<td></td>
<td>— Analysis work completed for the Greener UK programme. David Baldock is a consultant and Graham Wynne is a board member.</td>
</tr>
<tr>
<td>RSPB</td>
<td>Income</td>
<td></td>
<td>24,170*</td>
<td>30,000</td>
<td>Funding was provided in relation to Greener UK programme. (2018: £14,000 for Greener UK, £16,000 for NGO political project). David Baldock and Graham Wynne are board members.</td>
</tr>
<tr>
<td>WWF UK</td>
<td>Income</td>
<td></td>
<td>43,405</td>
<td></td>
<td>— Funding was provided in relation to Greener UK. Rita Clifton is a fellow and former trustee</td>
</tr>
<tr>
<td>Southern Water</td>
<td>Income</td>
<td></td>
<td></td>
<td>25,000</td>
<td>Contribution to the Natural Capital project. Rosemary Boot is a non executive director.</td>
</tr>
<tr>
<td>WRAP</td>
<td>Income</td>
<td></td>
<td></td>
<td>8,000</td>
<td>Funding was provided for the Circular Economy Task Force. Alison Austin is a non-executive director.</td>
</tr>
<tr>
<td>Bright Blue</td>
<td>Expenditure</td>
<td></td>
<td></td>
<td>20,000</td>
<td>Green Alliance paid Bright Blue to produce the report A greener more pleasant land. Ben Caldecot is a senior associate fellow.</td>
</tr>
</tbody>
</table>

* these balances were outstanding at 31 March 2019
15. Share capital
The Green Alliance Trust is a company Limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

16. Taxation
The charitable company is exempt from corporation tax on its charitable activities.

17. Pension commitments
The pension cost represents contributions made by the charity to the defined contribution scheme.

18. Commitments
At 31 March 2019 there are no capital commitments (2018: £nil).
## 19. Comparative statement of financial activities

<table>
<thead>
<tr>
<th>Notes</th>
<th>2018 Restricted funds £</th>
<th>2018 Unrestricted funds £</th>
<th>2018 Total funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income from:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Political Leadership</td>
<td>908,054</td>
<td>—</td>
<td>908,054</td>
</tr>
<tr>
<td>Resource Stewardship</td>
<td>40,552</td>
<td>92,236</td>
<td>132,788</td>
</tr>
<tr>
<td>Low Carbon Future</td>
<td>225,636</td>
<td>—</td>
<td>225,636</td>
</tr>
<tr>
<td>Natural Environment</td>
<td>33,450</td>
<td>206,549</td>
<td>239,999</td>
</tr>
<tr>
<td>Investments</td>
<td>—</td>
<td>699</td>
<td>699</td>
</tr>
<tr>
<td>Total income</td>
<td>1,207,692</td>
<td>376,274</td>
<td>1,583,966</td>
</tr>
<tr>
<td>Expenditure on:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Raising Funds:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fundraising</td>
<td>4</td>
<td>34,054</td>
<td>34,054</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Political Leadership</td>
<td>797,503</td>
<td>33,267</td>
<td>830,770</td>
</tr>
<tr>
<td>Resource Stewardship</td>
<td>191,485</td>
<td>95,604</td>
<td>287,089</td>
</tr>
<tr>
<td>Low Carbon Future</td>
<td>215,541</td>
<td>24,397</td>
<td>239,938</td>
</tr>
<tr>
<td>Natural Environment</td>
<td>17,065</td>
<td>202,991</td>
<td>220,056</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>1,221,594</td>
<td>390,313</td>
<td>1,611,907</td>
</tr>
<tr>
<td>Net income/(expenditure)</td>
<td>(13,902)</td>
<td>(14,039)</td>
<td>(27,941)</td>
</tr>
<tr>
<td>Transfers between funds</td>
<td>3,396</td>
<td>(3,396)</td>
<td>—</td>
</tr>
<tr>
<td>Net movement in funds</td>
<td>(10,506)</td>
<td>(17,435)</td>
<td>(27,941)</td>
</tr>
<tr>
<td>Reconciliation of funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds brought forward</td>
<td>271,153</td>
<td>380,779</td>
<td>651,932</td>
</tr>
<tr>
<td>Total funds carried forward</td>
<td>12</td>
<td>260,647</td>
<td>363,344</td>
</tr>
</tbody>
</table>
Funding was received in 2018-19 from the following organisations:

**£1,000 - £5,000**
- BP International
- Campaign for Better Transport
- Campaign to Protect Rural England
- E3G
- GAMBICA Association
- Heathrow
- Lancaster University
- Marine Conservation Society
- Ørsted
- RSA
- Satellite Applications Catapult
- Shell
- UN Environment (WCMC)

**£5,001 - £10,000**
- Anglian Water
- ClientEarth
- Friends of the Earth
- Pennon Group
- Ramboll UK
- Severn Trent Water
- United Utilities
- Veolia
- Water UK

**£10,001 - £20,000**
- Calouste Gulbenkian Foundation
- Greenpeace UK
- Kestrelman Trust
- Kingfisher Plc
- National Grid
- Nestlé
- Planet
- Regen
- Schneider Electric UK
- University of Leeds
- Viridor Waste Management Ltd
- Wildfowl and Wetland Trust
- Woodland Trust

**£20,001 - £30,000**
- Ball Beverage Packaging UK
- Boots Plc
- Innovate UK
- Kenneth Miller Trust
- RSPB
- SUEZ Recycling & Recovery UK
- Tellus Mater Foundation
- Waterloo Foundation
- Wildlife Trusts

**£30,001 - £40,000**
- JMG Foundation
- Schroder Foundation

**£40,001 - £80,000**
- Cardiff University
- Friends Provident Foundation
- UKERC
- WWF-UK

**£80,001 - £100,000**
- Esmée Fairbairn Foundation
- Samworth Foundation

**£140,001 - £160,000**
- National Trust

**£180,001 - £200,000**
- Network for Social Change

**£200,001 - £250,000**
- European Climate Foundation

Thanks
Green Alliance’s individual members include senior professionals from the environmental sector, business and government, along with others from many different sectors who believe in our vision and strategy. We greatly appreciate the ongoing engagement and support of our membership which contributes to the breadth of our network, helps to reinforce our messages and provides vital core support.

For more information about joining Green Alliance as an individual member, please contact Jo Rogers, operations director at jrogers@green-alliance.org.uk

Individual membership

Current members (at September 2019)

Jamie Abbott
John Adams
Syed Ahmed
Tim Ash Vie
Anne Ashe
Jane Ashton
John Ashton
Robert Atkinson
Dr Mark Avery
Janet Barber
David Barker QC
Alison Barnes
Phil Barton
Clive Bates
Lord Bath
Toby Belsom
Terence Bendixson
David Bent
Lord Berkeley
Peter Betts
Sean Birch
Ronald Blythe
Dr Stephen Bolt
Duncan Brack
Tim Branton
Chris Brown
Kate Burningham
Sarah Burton
Roger Burton
Danielle Byrne
Alison Cairns
Lord Cameron Of Dillington
Rachel Cary
Pamela Castle OBE
Maureen Child
Giles Chitty
Chris Church

Dr Michael Clark
Roger Clarke
Tony Colman
Tim Cordy
Martin Couchman OBE
Paul Court
Roger Crofts
Kate Davies
Hannah Dick
Julie Doyle
Stephanie Draper
Christine Drury
Jane Durney
John Elkington
Sara Eppel
Louise Every
Bill Eyres
Malcolm Fergusson
Tim Foxon
Justin French-Brooks
Ray Georgeson
Martin Gibson
William Gillis
Matthew Gorman
Dr Tony Grayling
Prof Michael Grubb
Nigel Haigh OBE
Stephen Hale OBE
Paul Hamblin
Helen Harris
David Harris
Sir Peter Harrop
Nick Hartley
Dr Paul Hatchwell
Ian Hawking
Dirk Hazell
Barbara Herridge
Joan Herrmann
Roger Higman
Julie Hill MBE
Dr Mayer Hillman
Joss Tantram FRSA  
Dr Richard Tapper  
Clare Taylor  
Derek Taylor  
Guy Thompson  
Alison Tickell  
Dr Bruce Tofield  
Ben Tuxworth  
Richard Usher  
Annette Van Der Kolk  
Jane Vaus  
Jennifer Ware  
Dr Michael Warhurst  
Andrew Warren  
Anne Weir  
Alan Wheeler  
Dr Rowan Whimster  
Prof David Wiggins  
Dr Rebecca Willis  
Prof James Wilsdon  
Nicholas Wilson  
Sir Graham Wynne OBE  
Baroness Young of Old Scone  

Donor members  
James Blyth  
Rosemary Boot  
Anthony Bourne  
Tom Burke CBE  
Richard Burnett-Hall  
Tony Burton  
Mark Campanale  
Clementine Cowton  
Philip Douglas  
Jack Easton  
Prof Paul Ekins  
Antonia Grey  
Dan Hamza-Goodacre  
Ben Jewell  
Robin Latchem  
Hywel Lloyd  
Dorothy Mackenzie  
Peter Madden  
Dr Peter Maddox  
Robert McCracken QC  
Duncan McLaren  
Graham Meeks  
Prof John Murlis  
Prof Nicholas Pidgeon  
Sir Jonathon Porritt CBE  
Jim Potter  
Dr Andrew Purkis OBE  
Dame Fiona Reynolds DBE  
Nick Schoon  
Dr Alister Scott  
Philip Sellwood  
Neil Sinden  
Prof Jim Skea  
Shaun Spiers  
Adrian Spurrell  
David Still  
Gillian Thomas  
Jane Thornback  
Mike Tregent  
Paul Vanson  
Prabhat Vaze  
Jonathan Wallace  
Dr Steve Waygood  
Kay West  
Adrian Whyte  
Sheena Will  
Dr Emma Woolliams  
Giles Wyburd  
Dimitri Zenghelis  

Life members  
David Andrew  
Alison Austin  
Dr Robert Barrington  
Katherine and Ben Bell  
Dr Robin Bidwell  
Baroness Brown of Cambridge DBE  
Bernie Bulkin  
James Cameron  
Rodney Chase CBE  
Ian Christie  
Andrea Cook OBE  
Dr Nick Eyre  
Zac Goldsmith  
Matt Gosden  
David Green OBE  
Emma Howard Boyd  
Paul Jefferiss  
Colin Le Duc  
Thomas Lingard  
Patrick Mahon  
Michael Massey  
John Midgley  
Alice Page  
Michael Palin  
MT Rainey  
Matthew Rhodes  
Chris Rose  
Penny Shepherd  
Lord Thomas Of Gresford  
Dr Tom Tibbets  
Dr John Webb  
Philip Wolfe MBE
Our alliances

GREENER UK

giving nature a home
National Trust
Protecting wildlife for the future
WWF
Campaign for Better Transport
Campaign to Protect Rural England
Standing up for your countryside
ClientEarth

E3G
Friends of the Earth
Greenpeace
marine conservation society
WWT
WOODLAND TRUST

Circular Economy Task Force

Circular Economy Task Force

Tech Task Force

Tech Task Force

Business Circle

Business Circle