



Annual report and accounts 2016-17

Green Alliance

Senior management team

Shaun Spiers
Executive director (appointed June 2017)

Matthew Spencer
Director (left September 2016)

Leah Davis
Interim strategy director/acting co-director (secondment ended April 2017)

Sue Armstrong Brown
Policy director (secondment ended October 2016)

Tamsin Cooper
Strategy director/acting co-director (maternity leave until January 2017)

Dustin Benton
Acting policy director (from October 2016)

Jo Rogers
Assistant director

Policy team

William Andrews Tipper
Head of natural environment

Angela Francis
Acting head of economics and resources

Amy Mount
Head of Greener UK unit

Paul McNamee
Head of politics

K Chaitanya Kumar
Senior policy adviser

Libby Peake
Senior policy adviser

Caterina Brandmayr
Policy analyst

Costanza Poggi
Policy adviser

James Elliot
Policy assistant

Anisha George
Policy assistant

Danial Sturge
Policy assistant (left December 2016)

Development team

Karen Crane
Head of communications

Josie Evetts
Office manager and pa to the director

Elena Perez
Events manager

Marta Silva
Finance manager

Frieda Metternich
Programme manager

Amy Leppanen
Communications assistant

Associates

Sue Armstrong Brown

Paul Arwas

Duncan Brack

Chris Church

Ian Christie

Emily Coats

Jonny Hazell

Chris Hewett

Julie Hill

Hywel Lloyd

Jiggy Lloyd

Rebekah Phillips

Rebecca Willis

Dimitrii Zenghelis

Board

Dame Fiona Reynolds CBE
Chair

Philip Parker
Hon Treasurer

Rosemary Boot

Ben Caldecott

Catherine Howarth
(resigned March 2017)

Professor Mariana Mazzucato

Sophia Tickell (resigned July 2017)

Sir Graham Wynne

Alison Austin OBE

Claire Craig
(appointed December 2016)

David Baldock
(appointed December 2016)

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Charity registered number
1045395

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Solicitors
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London, EC4R 1BE

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

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Dame Fiona Reynolds Chair



Photo: David Levenson

This was a year of challenge but also of great opportunity for Green Alliance. Upheaval in the political landscape, with the EU Referendum vote, a new guard in government, along with protracted delay in major expected plans, from the carbon plan to the 25 year plan for the environment, were all factors that could have derailed our work this year. But politics is our business and we were already on the front foot in June 2016.

Anticipating the possibility of a vote to leave the EU, we gathered strategists from across the environmental sector, well in advance of the referendum, to consider the impact and plan a response. The subsequent formation of the Greener UK coalition immediately after the referendum vote was led by Green Alliance, and has grown into an unprecedented collaboration of environmental groups across a broad spectrum of issues and interests.

Green Alliance houses the unit co-ordinating the wider activity of Greener UK, a coalition of 13 of the major environmental NGOs and a host of associated networks and partnerships. We have been ahead of other sectors in developing forensic understanding of the parliamentary and legal processes of Brexit. This expertise has enabled us to stay alert to its consequences and possibilities and has established Greener UK as a major force working for the best interests of the UK environment throughout this tumultuous time. From a position where the environment was initially not on the radar at all, Greener UK secured a commitment from the prime minister early on that the government will maintain existing environmental protections beyond Brexit. This was a significant moment and I am extremely proud that we were at the heart of making it happen. It puts us, and the environment sector, in a much stronger position to influence the many decisions which will have to be taken in the years ahead.

Despite the magnitude of the Brexit agenda, it has only been one dimension of our work this year. We are acutely aware that Brexit will be a relatively short phase in political history and that we must keep our eyes on the horizon beyond. The government will need ideas to formulate new policy post Brexit and keep the UK's longer term low carbon transition on track.

The big prize, however, will be embedding a positive vision for the UK's future, underpinned by strong environmental and social protections. At Green Alliance, we strongly believe that the UK will only prosper as a nation by aiming high and aspiring to lead the world in having a thriving natural environment, clean air and water, and a low carbon, resource efficient economy. And our politicians must own this vision.

Leaving the European Union provides an opportunity to rethink how we do things in many areas. During the year we have received acclaim for original ideas around farming and land management, aiming to profit farmers, while protecting

“The UK will only prosper as a nation by aiming high and aspiring to lead the world in having a thriving natural environment, clean air and water, and a low carbon, resource efficient economy.”

communities from flood risk and improving the natural environment. We've suggested a shake up of England's recycling system, in a way that would reduce the cost burden on local authorities. And we have outlined a futureproof framework for the new industrial strategy, highlighting that it can only succeed in the long term if it focuses on low carbon development and resource efficiency.

We continue to grow our network, and are forming interesting new partnerships, for instance with leading food retailers, land managers and tech companies.

And all this incredible progress was achieved at a time when Green Alliance was without an executive director for nine months. Our departing director, Matthew Spencer, left a thriving and energetic organisation. The trustees were keen to find someone with the vision and political astuteness to take us forward into our next phase in the face of such huge political change. It took us a while to find the right person, but I am thrilled to say that we did and, in June 2017, we appointed Shaun Spiers, former director of the Campaign to Protect Rural England.

I would like to thank the staff team, who not only held the fort but drove the organisation forward so skilfully, with dedication and resilience, in the intervening months. Particular thanks go to the senior management team: Tamsin Cooper, Leah Davis, Jo Rogers and Dustin Benton, and also to my fellow trustees who supported the staff during this period.

I am also enormously grateful to our many members, partners and funders for their continued belief in Green Alliance's unique role, at a time when I feel it is needed more than ever.



1

Our aims and strategy

Green Alliance is an independent think tank with a powerful network of business and NGO partners. Our work leads to greater political support for environmental solutions in the UK.

We believe that pluralist politics, informed by strong analysis, dialogue and public participation creates better policy, and is a powerful route to a greener future and better lives. Active leadership from politicians, civil society and business can accelerate this process by ensuring that it is fair, has a shared goal and creates a stable investment environment.

The conviction that better lives and a better future can only be achieved by respecting the value and constraints of the natural environment is the defining belief of our staff, trustees and network.

The outcome of the EU referendum in 2016 led to a necessary rethink of Green Alliance's strategy, as the vote to leave the EU has significant implications for all areas of our work. The reorientation of our plans means that we have a new strategy for 2017-20.

Our priorities for the next three years are to secure the best deal for the environment as the UK leaves the EU and to build political support for a vision of the UK as a nation aspiring to lead the world with a thriving natural environment, clean air and water, and a low carbon, resource efficient economy, and to ensure that domestic policy is ambitious enough to achieve it.

Our objectives

Green Alliance works through well networked advocacy, being a trusted intermediary and focusing on outcomes that work for all sides. Through effective politics, smart communications and strategic alliances with our growing network of partners, over the next three years we will be working to build the political saliency of the green agenda in the UK.

Three objectives are driving our activity to 2020:

- To catalyse political support for our vision of a ‘high standards UK’, with strong, green ambitions at its heart.
- To secure a good deal for the environment as the UK leaves the European Union.
- To influence ambitious domestic policy for a low carbon, resource efficient economy and a prospering natural environment.

Our activities

We pursue our aims in three ways:

- **Inspiring new leadership:** we support effective political leadership for the environment by advising on and influencing key political processes, and engaging and informing leading political thinkers and senior politicians on environment issues.
- **Undertaking strong analysis:** we carry out research and analysis to provide robust evidence for alternative policies that work for government, business and the environment.
- **Creating powerful alliances:** we are supporting the NGO and business sectors to ensure their voices are heard on issues related to the protection and improvement of the environment. We work with a range of leading companies, offering them the opportunity to share their experience and work in partnership with us on new approaches to environmental policy. We also regularly facilitate joint messages to government from the major environment and development NGOs, ensuring their collective view on important issues is clearly represented and heard.

Our activity in 2016-17 was organised under the following themes:

Political Leadership: offering political intelligence to, and working with, our partners in business, NGOs and all the main political parties, to put environmental priorities at the heart of political decision making.

Low Carbon Energy: providing evidence and ideas to support the renewal and rapid decarbonisation of the UK's energy infrastructure.

Resource Stewardship: working to increase UK economic resilience by ensuring resources stay productive in the economy for longer, for the benefit of both business and the environment.

Natural Environment: building new alliances between businesses and NGOs to explore new policy which will ensure that, by 2025, the long term decline in the UK's natural environment is arrested and reversed.

Impact highlights 2016-17



UK environmental groups tracking Brexit impacts

We co-ordinated the creation of Greener UK, a new coalition of major environmental groups focused on achieving a good outcome for the environment during Brexit. In its first six months, Greener UK secured a baseline commitment from the government that it would continue with existing environmental protections after Brexit. [See page 10](#)

Government climate ambitions

With concern growing in early 2016 about the progress of the government's climate ambitions, we worked closely with MPs and the environment sector to urge the prime minister to pass the fifth carbon budget, setting carbon targets into the 2030s. The government approved the budget in July 2016. [See page 12](#)

Advice on clean growth

We were called on to advise the Department of Business, Energy and Industrial Strategy as part of a small stakeholder group being consulted on the development of the clean growth plan. [See page 13](#)

Analysis on renewables investment

Our analysis that government investment in renewable energy would fall by 95 per cent by 2020 was widely reported in the media. [See page 16](#)

Mapping local renewables progress

Regional media covered the update of our Renewable Energy Locator interactive site which showed how different areas in England and Wales were performing on renewables. [See page 16](#)

The cost of poor recycling

Our Circular Economy Task Force reported that inconsistent recycling was costing councils millions of pounds and that leaving the EU is an opportunity to rethink the system. [See page 18](#)

Framing for the new industrial strategy

We provided advice and commentary on resource productivity and low carbon opportunities for the industrial strategy. Our framing was adopted in the government's industrial strategy green paper in January 2017. [See page 22](#)

New ideas on food production and the environment

The Parliamentary Office of Science and Technology adopted ideas from our study of the impact of food production on the environment in its advisory note on environmentally sustainable agriculture. [See page 23](#)

A solution to flooding

Our Natural Infrastructure Scheme concept has interested policy makers, conservationists and land managers, with water companies, national parks and others asking to participate in our proposed pilot scheme. [See page 24-25](#)

Leading commentary

Views on our blog, Inside Track, rose by nearly 40 per cent this year and it was highly commended in the 2017 UK Blog Awards. [See page 26](#)

2

Political
leadership

We believe effective political leadership is essential for an ambitious, coherent environmental agenda in the UK.



Influencing Brexit outcomes

In advance of the EU referendum we gathered influential voices, including senior Conservatives, to make the environmental case for the UK staying in the EU. We also co-ordinated a letter to *The Guardian* from 11 senior climate advocates, including Lord Deben, Lord Turner and Sir Crispin Tickell, in which they voiced their concerns.

‘MPs warn vote to leave EU would threaten UK environmental policy’

The Guardian, 19 April 2016

Before the June 2016 referendum, we worked closely with colleagues in other organisations to understand what either outcome of the vote would mean for the political landscape and the environment sector. After the referendum, we were quick to act and co-ordinated the new Greener UK coalition, leading its launch in December 2016. This collaboration of 13 major environmental organisations has a joint strategy to maintain and strengthen environmental protections during the Brexit negotiations. Momentum behind Greener UK has grown and, as well as the 13 coalition partners, 23 other environment groups now support the initiative. Greener UK also collaborates with four other major environmental networks.

‘We are 13 of the UK’s leading environmental organisations, with a combined membership of 7.9 million, who have come together as Greener UK to ensure that our environment is restored and enhanced as we leave the EU ... We urge the prime minister to ... make sure that its current protections are not lost. The UK can be home to thriving wildlife and beautiful landscapes and should continue to be one of the best places in the world to live, for this and future generations.’

Greener UK letter to *The Times*, 8 December 2016



Rt Hon Hilary Benn MP, speaking at the launch of Greener UK's manifesto in February 2017

The Greener UK coalition wrote to Theresa May shortly after she became prime minister, setting out the sector's priorities following the referendum. By the summer of 2017, 180 MPs of all parties had signed up to Greener UK's Pledge for the Environment, committing to support environmental protection and action on climate change as Brexit progresses.

MPs' Pledge for the Environment

I believe that following the triggering of Article 50, the UK government, working with administrations in Belfast, Cardiff and Edinburgh, must build a healthy and prosperous future for all.

This means a thriving natural world on land and at sea, clean air and water, communities connected to nature, and a sustainable economy.

For the wellbeing of my constituents, for people at home and abroad, and for future generations who will depend on a flourishing and secure planet, I will do everything in my power to:

- Establish the UK as a world leader on the environment by committing to match or exceed current environmental, wildlife and habitat protections.
- Ensure the UK leads on climate change by publishing robust low carbon investment plans and driving the Paris Agreement's implementation internationally.
- Create a countryside richer in nature by supporting farmers and landowners to deliver environmental benefits alongside a thriving farming sector.
- Make the UK a world leader in innovative and sustainable marine and fisheries management.

In February 2017, Greener UK launched its manifesto at an event in parliament, setting out its priorities to more than 40 parliamentarians, covering four distinct areas: climate and energy, farming and land, fishing, and wildlife and environment laws. Greener UK was welcomed in speeches by George Eustice MP, Defra minister of state, and the Rt Hon Hilary Benn MP, chair of the Exiting the EU Select Committee.

Greener UK secured a baseline commitment from the government that existing environmental protections would continue after Brexit. Although the environment was not listed as a negotiating priority in the prime minister's first major speech on Brexit, it is clear that the environment is an issue capable of mobilising concern within parliament.

Tory MPs tell Cameron to accept steep cuts needed for UK's fifth carbon budget

The Guardian, 5 May 2016



Securing the fifth carbon budget

In 2014 Green Alliance succeeded in rallying the support of businesses and civil society to avert the threat of weakened government climate ambitions under the fourth carbon budget. In 2016, the Committee on Climate Change (CCC) proposed its next carbon budget (the fifth carbon budget, for the period 2028-32). We provided intelligence for colleagues in the environment sector on the government's approach and, in May 2016, we worked with the MP Graham Stuart, convening a letter from 20 Conservative MPs to Prime Minister David Cameron, urging him to accept the CCC's advice in full. We were pleased that the government approved the CCC's advice in July 2016.

Parliament formally approves fifth carbon budget

Business Green, 20 July 2016

Working with local MPs

Our policy insight, *Greening devolution*, published in spring 2016, was the result of two workshops held with local MPs, their constituents and other local stakeholders in Cornwall and Greater Manchester. It explored how devolution could improve local leadership on energy, climate adaptation and nature protection. We discussed its conclusions, including the need for a more strategic vision for devolution, with Andrew Percy MP, the minister for local growth and the Northern Powerhouse at the Department for Communities and Local Government.

A further two workshops, on transport and air pollution in south London and Manchester, involved local MPs, businesses, local authorities and health specialists. These workshops introduced important cross sectoral perspectives and opened up new channels of communication, particularly between health, transport and environmental professionals. The Manchester workshop provided input to Transport for Greater Manchester's strategy at an early stage of its development, focusing on how to develop low carbon transport. The workshop conclusions, including the need to integrate air pollution and climate change strategy, were published in the report *A new agenda for city transport*, discussed at a roundtable for MPs in early 2017. This report has contributed to the ongoing debate around air quality, and the role MPs can play.



The plan for clean economic growth

Will the UK economy succeed in a low carbon world?, our report with CAFOD, Christian Aid, Greenpeace, RSPB and WWF, raised concerns about the UK's future status in the global low carbon economy. It included recommendations on how the government could restore the UK as a low carbon market leader. This message was the subject of a piece in the Daily Mail and was supported by Lord Mandelson, who spoke at our debate on the subject in June 2016, along with the ex-CEO of National Grid, Steve Holliday, and experts from EY and Arup.

“The global low carbon transformation will be one of the big drivers of the world economy in the 21st Century. At COP21 in Paris, the UK government showed bold global leadership. This analysis highlights it needs to demonstrate equally bold leadership to make sure decarbonisation isn't a missed opportunity for business and prosperity in the UK.”

Lord Mandelson, commenting on our report *Will the UK economy succeed in a low carbon world?* in June 2016

Priorities for the government's clean growth plan, due in autumn 2017, were set out in *Future low carbon investment in the UK*, also co-produced with our NGO coalition. This focused on actions needed in the transport, heat and power sectors to ensure the UK meets its decarbonisation goals and stays ahead in the global low carbon markets. The report formed the basis of advocacy with ministers and MPs, including two roundtables for Conservative and Labour MPs involved in the plan's development. These were well attended and hosted by the MPs James Heappey and Lisa Nandy. Some of the Labour MPs at the roundtable subsequently raised questions in parliament on the clean growth plan and reflected our concerns.

In early 2016, Green Alliance was called on to advise the then climate change minister, Nick Hurd MP, as part of a small stakeholder group consulted on the development of the clean growth plan. We were one of only two NGOs invited to join the group. This set a precedent for longer term engagement as, under the new minister, Claire Perry MP, our new executive director, Shaun Spiers, has been invited to continue as a member of the group.

3

Strong
analysis

Low carbon energy

The renewal and rapid decarbonisation of UK's energy infrastructure is one of the biggest political and economic challenges of our time. We are working with leading businesses and NGOs on the policy frameworks necessary to ensure there is sufficient investment and support for innovation.



James Murray @James_BG

Fascinating @GreenAllianceUK report out today on capacity market and age of flexibility.

Tweet on our *Smart investment* policy insight
by *Business Green*'s editor, James Murray

Smarter investment in energy

Focusing on the government's energy investment plans, we argued that existing plans for the capacity market, via which the government procures future energy sources, could lead to new gas plants being built, which may then have to be shut prematurely to meet decarbonisation goals. We proposed a more cost effective strategy focused on smart technology meeting energy demand with a combination of system flexibility and zero carbon energy sources into the 2020s. *Smart investment: valuing flexibility in the UK electricity market*, published in October 2016, was backed by our low carbon energy consortium of businesses: Statoil, National Grid, E.ON and Siemens.



“A lack of strategic planning is creating risks to the system”

Phil Graham, chief executive of the National Infrastructure Commission, at Green Alliance's event 'Everyone wants smart power, but where's the market?', 13 October 2016

“Green Alliance always produces insightful and impactful research that drives the debate forward. They have a first class team and are always a pleasure to work with. They are undoubtedly a leader in their field.”

Andrew Georgiou, public affairs manager, E.ON

Wales leads the way on renewable energy

ITV News

Cambridgeshire is third most improved county for renewables progress

Cambridge Network

Wiltshire a top performer with solar power

Spire FM

Tracking infrastructure funding

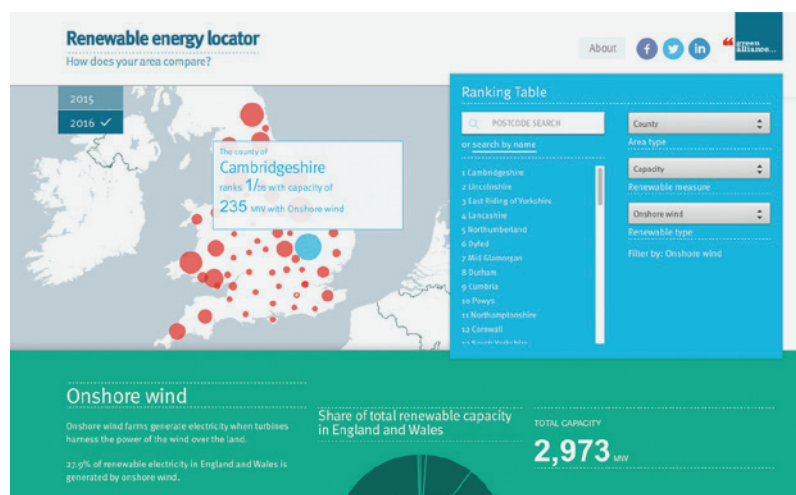
Our conclusion that government investment in renewable energy would fall by 95 per cent by 2020 was widely reported in the media. A Green Alliance briefing, published in January 2016, looked at the government’s latest infrastructure pipeline, setting out its plans for future projects and spending.

Renewables investment ‘dramatic fall’ warning

New Civil Engineer, 6 January 2017

Renewable energy across the regions

We updated our Renewable Energy Locator interactive website in 2016, to reflect changes in renewable energy generation across England and Wales and demonstrate the extent to which renewable energy is now distributed throughout the regions. It revealed that two counties in Wales had improved most for both solar and onshore wind generation and Cambridgeshire came top overall for onshore wind power, with a total of 235MW installed, enough to power more than 146,000 homes. The Renewable Energy Locator has been well publicised in local media and appeared as a special feature on ice cream company Ben & Jerry’s website, highlighting local renewables progress.



**100%
CLEAN ENERGY
IS POSSIBLE.
HERE'S HOW.**

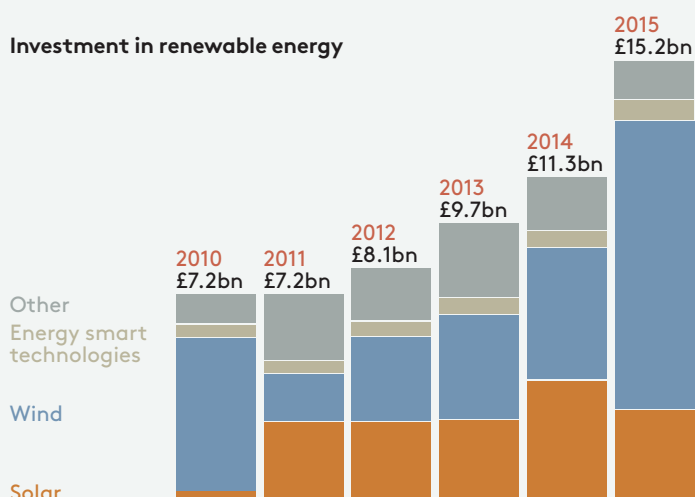


Supporting clean energy campaigning

We created an infographic for The Climate Coalition's Week of Action in October 2016. It was used to help campaigners interact with MPs during the week and graphically demonstrated the case for the coalition's '100% clean' vision.

One company alone, DONG, will have committed £6 billion to develop offshore wind in the Humber region by 2020.⁴ And investment creates jobs: the renewable industry employed an estimated 117,000 people in the UK in 2015.⁵

Investment in renewable energy



Resource stewardship

We promote the development of a circular economy in the UK, in which resources are sustainably sourced and kept productive in the economy rather than wasted, reducing problems of waste disposal and over extraction.



Understanding what Brexit means for resources policy

We are monitoring the impact of the UK's departure from the EU on resources policy. At our expert panel event, 'Prosperity after Brexit', in September 2016, business leaders discussed objectives for future UK resource policy and how the industrial strategy could help to achieve them.

The fourth report from our Circular Economy Task Force, *Recycling reset*, highlighted in January 2017 that, as the UK leaves the EU, there is an opportunity to rethink the household recycling systems and consider what makes most economic sense, rather than just what is needed to meet targets.

It showed that public money spent on recycling is effectively subsidising poorly designed products and inconsistent collections, with a disproportionate burden falling on local councils. We made recommendations for the UK, based on examples of successful approaches from around the world. The report was well received by businesses and the media. On the back of this work we were asked to provide comment for features about recycling on BBC online, 5live and BBC Breakfast.

Boost recycling with rubbish bin charges,
The Times, 9 January 2017

"Your report brings out a number of key strategic benefits that could be achieved through an alternative approach and will be a very useful reference for our discussions."

Phil Conran, director, 360 Environmental



Getting it right from the start

In a project supported by Innovate UK, the High Value Manufacturing Catapult and the Engineering and Physical Sciences Research Council, we studied the potential for new materials and technologies to contribute to the circular economy. Our report *Getting it right from the start* in February 2017 showed, using the examples of carbon fibre, 3D printing and bioplastics, that considering the whole life of a product, including its disposal, at the early development stage, raises resource productivity and, therefore, improves business returns over the long term. We offered a new methodology for assessing end of life options for new materials.

We presented this analysis to a number of major business conferences over the year, including an international carbon fibre conference in Hanover, Germany.

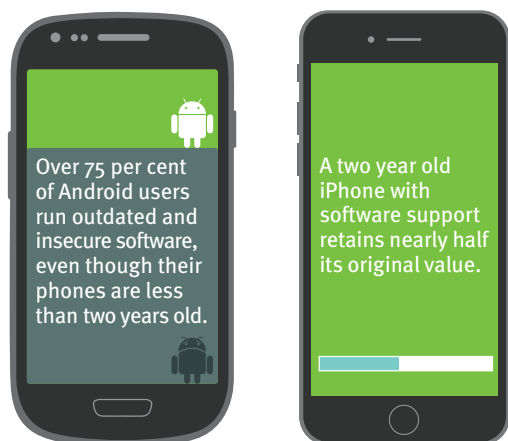
“This report is a timely reminder of the need to incorporate circular economy thinking into materials development to make the best use of our resources.”

Katie Daniel, Manufacturing the Future theme lead, Engineering and Physical Sciences Research Council

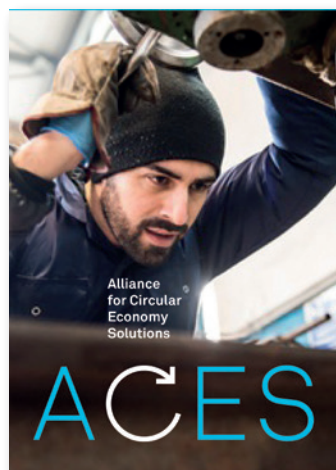
A better deal for consumers

One focus of our work on the circular economy is around improving the perception of ecodesign, as an important means of reducing resource use and unnecessary costs to consumers. Our May 2016 study of O2's experiences in adapting to a more circular business model, *The end of the upgrade?*, showed that people are keeping their mobile phones for an average of six months longer than previously reported. Sim only customers, who tend to keep their phones longer, are cutting their carbon footprints by 44 per cent on average, compared to those who buy their phones on contract, who typically upgrade every 1.8 years.

And, in *Better products by design*, in October 2016, we highlighted how failing to prioritise ecodesign was leading to a poor deal for consumers in general, with shoddy products and higher costs. We discussed it with key stakeholders at an event in Brussels and made recommendations for the European Commission's circular economy package. The commission has subsequently adopted resource productivity requirements into its regular ecodesign process.



From *The end of the upgrade*, May 2016



European action on waste

Green Alliance founded and now leads ACES, the pan-European Alliance for Circular Economy Solutions. ACES meetings were held with member state representatives and MEPs on strengthening the ambitions of the EU's circular economy package, with a particular focus on the draft waste directives and the EU's Circular Economy Action Plan. In January 2017, the European Commission published its first review of its progress in implementing the action plan. Our report card on the plan, on behalf of ACES, evaluated how well it was doing in key sectors and was featured in media coverage.

Green Alliance is also a founder member of the North Sea Resources Roundabout, a pioneering international approach to harmonising waste regulations to facilitate the trade in end of life products and materials. Other partners in this initiative include the British, Dutch, French and Flemish governments, the Dutch environmental NGO Natuur & Milieu, and private sector partners. Unfortunately, Brexit has stalled the UK's participation in this initiative. Once the nature of the UK's relationship with the EU is clear, we hope there may be scope to resume engagement.

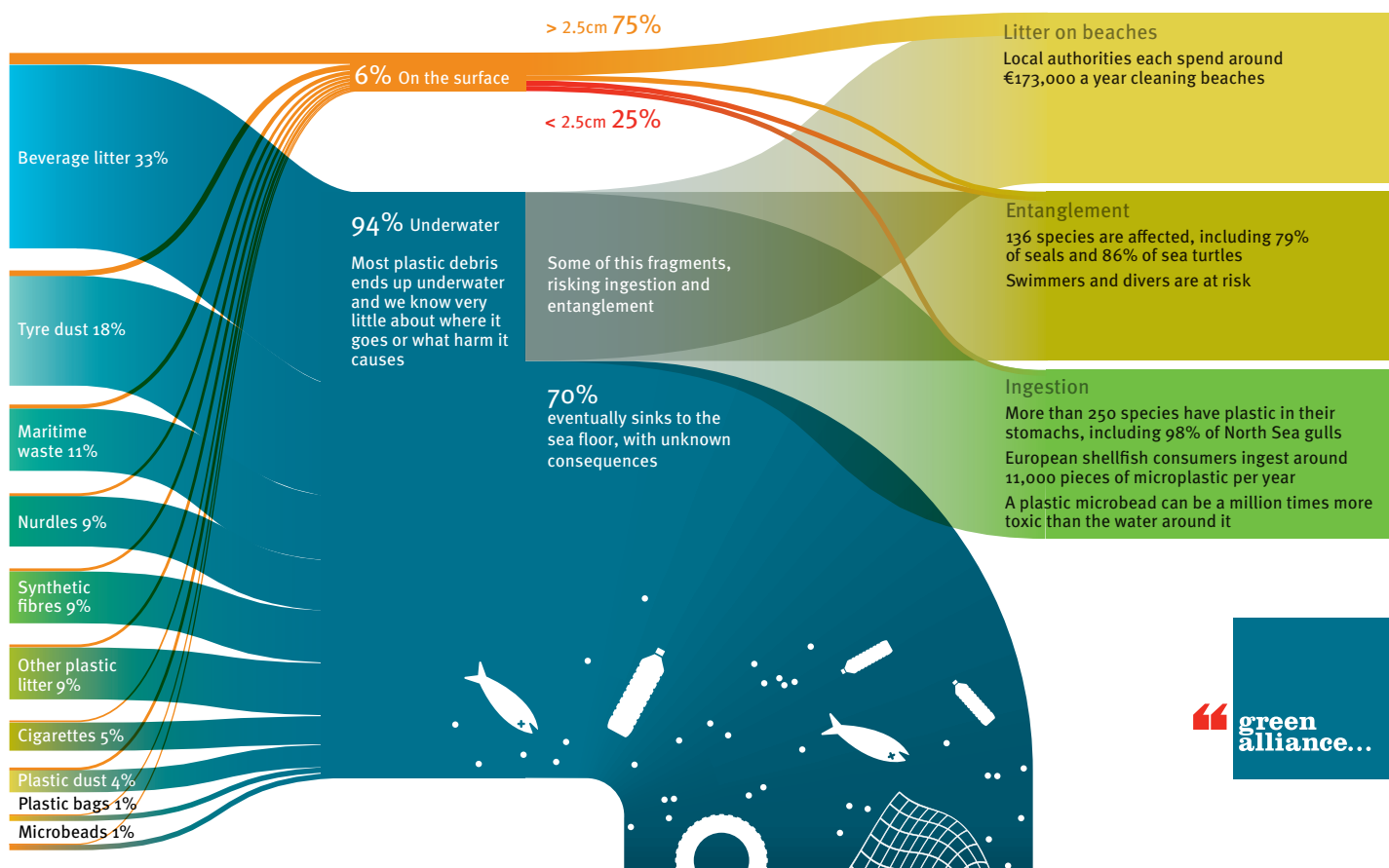
The plastic problem

In 2016, we held a series of meetings, on behalf of ACES, with the European Commission on issues around plastics and the environment, ahead of the publication of the EU plastics strategy. A briefing, by ACES partner IEEP, provided the background information for a Green Alliance infographic on plastic litter in the sea which was widely shared on Twitter and Facebook, where it reached 17,500 people. Our article on the problem for Euractiv was also shared widely, including by the EU Commissioner Karmenu Vella.

“An important article on marine litter by Green Alliance”

Comment on Facebook by Karmenu Vella, European Commissioner for environment, maritime affairs and fisheries

What happens to plastic in the sea?



green alliance...

Green Alliance graphic shared on social media in March 2017

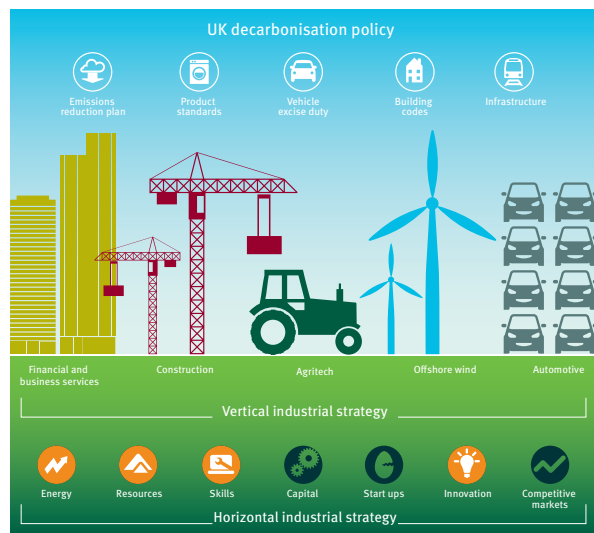


Illustration from our report *Why a successful industrial strategy will be low carbon and resource efficient*, January 2017

Highlighting why we need a low carbon, resource efficient industrial strategy

In an ongoing programme of work focused on the government's new industrial strategy, we engaged regularly throughout the year with senior civil servants and ministers in the Department for Business, Energy and Industrial Strategy, as well as with other parliamentarians, business representatives and unions. We have been called on to provide commentary and speak at events on this issue, and our framing around resource productivity and low carbon opportunity was reflected in the government's industrial strategy green paper, published in January 2017, with particular references to low carbon energy, focusing on developing battery technology and electric vehicles and the opportunities of resource and energy efficiency to raise productivity.

Improving productivity with a circular economy

An ongoing theme of our work on resources is the relationship between a circular economy and productivity. We held a roundtable in May 2016 for leading economists and resource experts to look at how resource productivity and labour productivity interact. It produced wide agreement that this underexamined relationship is a barrier to integrating the circular economy concept into mainstream economic thinking. The overall conclusion was that there was a compelling case for improving productivity in the UK via a more circular economy, through increasing industrial efficiency, replacing virgin material imports with domestic recovered sources and new business models to retain more value in products and their components. The findings of this roundtable are now informing our and others' work on industrial strategy.

Natural environment
Arresting the long term decline of the natural environment is a complex problem and leaving the EU presents new challenges and opportunities for the UK in this area. We are building powerful alliances and seeking new political leadership to ensure that, by 2025, Britain's natural environment will be in much better health.



Protecting future food production

In February 2017, we demonstrated how degraded land on UK farms is increasing the cost of food production and stacking up risks for the food industry in our report *Natural investment: futureproofing food production in the UK*. We recommended that the government act as a broker for a Sustainable Food Pact between farmers, food manufacturers and retailers. We also advocated the introduction of Natural Capital Allowances, a new form of tax relief for farm businesses. Our report was launched at a dinner hosted by former Defra secretary of state, Dame Caroline Spelman MP and attended by representatives of supermarkets, food brands, restaurants and food and farming sector experts.

The Parliamentary Office of Science and Technology incorporated a number of our ideas in its advisory note on environmentally sustainable agriculture. Specifically, it featured our idea of tax relief to stimulate investment into environmental restoration.

“I welcome this report’s focus on the need for farmers, food companies and supermarkets to work together to find solutions to environmental challenges that meet everyone’s needs.”

David Fursdon, farmer and chair of the 2013 Defra-sponsored Future of Farming Review

Building from this work, which was supported by Nestlé, we have since launched a new Food and Nature Task Force to look at the implications of Brexit for the resilience and sustainability of UK food and agriculture. This business task force, whose members are Nestlé, Tesco, Sainsbury’s and the Co-op, aims to offer new insights and partnerships to ensure that post-Brexit policy delivers a thriving natural environment and resilient food and farming industries.

“Green Alliance’s work always encourages and challenges us to explore new approaches to solving old problems. Their work on Natural Infrastructure Scheme is a good example that requires a rethink on the way we invest in farming and the natural environment.”

Ece Ozdemiroglu, founding director, eftec environmental consultancy and member of the Committee on Climate Change’s Adaptation Sub-Committee

A new natural environment advisory board

We have established an advisory board as a forum to challenge us and help shape our programme of work on the natural environment. Its members are experts from a range of relevant sectors, they are: Hugh Raven, conservationist and managing director of the Ardtornish Estate; Peter Unwin, chief executive of the Whitehall & Industry Group; Tony Grayling, director of sustainable business and development at the Environment Agency; and Janet Dwyer, professor of rural policy and director of Countryside and Community Research Institute at the University of Gloucester. The board is chaired by David Baldock, former executive director of the Institute for European Environment Policy and a trustee of Green Alliance.

New markets for land and nature

In partnership with the National Trust, we developed a new concept to enable a private market for land management to improve flood resilience and water quality, and deliver other ecosystem services, while providing a viable return for farmers. *New markets for land and nature*, published in September 2016, outlined our idea for a Natural Infrastructure Scheme (NIS). It has generated significant interest among both policy makers and land managers, with requests to present it to the Department for Environment, Food and Rural Affairs, the Committee on Climate Change and at a number of private sector conferences. Water companies, national parks and other organisations have asked to participate in pilot schemes which will demonstrate the NIS in practice. In 2017, we expanded the project partnership to include four companies: Interserve, Southern Water, United Utilities and Wessex Water. We are now considering potential areas for an initial NIS demonstration project.





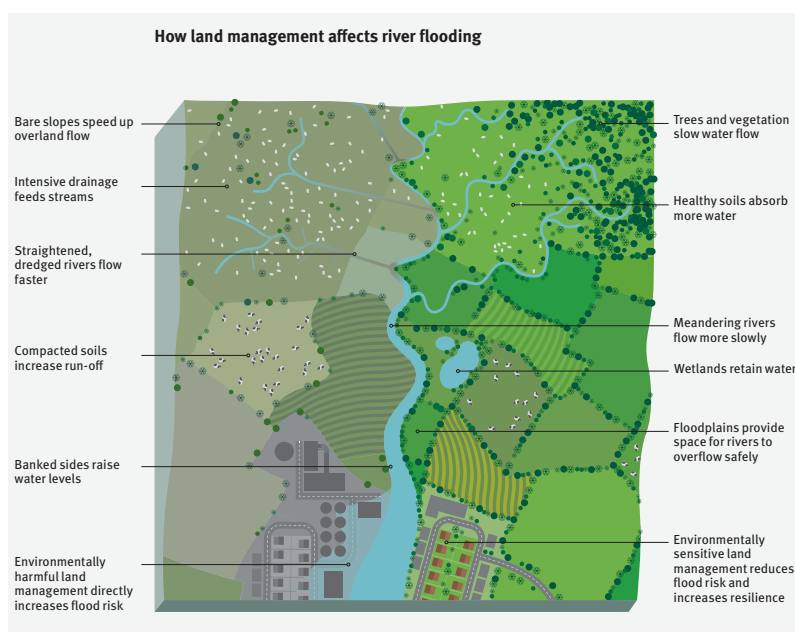
Patrick Begg, rural enterprise director at the National Trust, speaking at our event 'Can natural markets benefit business and the environment?' in September 2016

Better ways to manage flood risk

In *Smarter flood risk management in England*, September 2016, we analysed public spending related to flooding and identified that almost four times as much money is spent on land management that ignores or even increases flood risk, than on land management that helps to prevent flooding. Our findings were the subject of a feature by BBC News.

“Our work with Green Alliance suggests that it should be possible to set up a market for services from farming that today go unrewarded, reducing flood risks, improving water quality and boosting biodiversity.”

Patrick Begg, rural enterprises director at National Trust



From our policy insight, *Smarter flood risk management in England*, September 2016.



Award winning blog

In a year of fast moving politics, our blog Inside Track provided a unique channel for commentary and opinion, particularly helping people to understand the environmental implications of Brexit for a range of issues. Guest writers included London Mayor Sadiq Khan, Lord Deben, Sir Crispin Tickell, Lord Mandelson and Helen Hayes MP.

The readership grew significantly over the year and we were proud to be awarded highly commended in the 2016 UK Blog Awards.

The blog in numbers, 2016-17

109 blogs posted
↑ 38% on the previous year

58 blogs from external contributors
↑ 41% on the previous year

79,447 views
↑ 37% on the previous year

45,973 visitors
↑ 32% on the previous year

4

Powerful
alliances

Greener UK coalition

Green Alliance is a member of the Greener UK coalition of 13 major environmental organisations, united in the belief that leaving the EU is a pivotal moment to restore and enhance the UK's environment. The Greener UK unit is based at Green Alliance.

GREENER UK



NGO partners 2016-17



Business partners 2016-17

Low Carbon Energy consortium

nationalgrid

e-on

SIEMENS

Statoil

Circular Economy Task Force

Boots

Kingfisher

KYOCERA
Document Solutions

Viridor

Transforming waste™

WRAP

Business Circle members

For over 25 years, progressive companies have come together through our Business Circle to share insights, debate policy and engage with stakeholders on business critical sustainability issues.

bp

DONG
energy

Heathrow

SCOTTISHPOWER
The Energy People

res
power for good

Shell

SIEMENS

ACES

The Alliance for Circular Economy Solutions (ACES) is a powerful advocate for ambitious resource policy in Europe, founded by Green Alliance in 2015. Led by a group of influential Belgian, Dutch, British and German think tanks and business networks, its goal is to secure policies to improve resource efficiency and competitiveness across Europe. For more information about ACES work this year see pages 22-24.

Our partners in ACES are:

ALDERSGATE GROUP
LEADERS FOR A SUSTAINABLE ECONOMY

De Groene Zaak
ondernemers met een duurzame economie

eco logic

UnternehmensGrün

Institute for European Environmental Policy

5

Our plans
for 2017-18

In 2017-18 we are working with the Greener UK coalition to get the best deal for the environment from Brexit. With our NGO partners, we are influencing government policy for an ambitious clean energy transition. We aim to instil low carbon and resource efficiency as underlying principles of new government plans around industrial strategy and infrastructure. And we will continue to develop our ideas around new markets for environmental solutions to flooding and work to secure a strong 25 year plan for the environment.

New leadership

Greener UK

The Greener UK coalition is running a comprehensive programme of activity focused on Brexit. It is engaging closely with ministers and senior officials, and continuing to sign MPs up to the Pledge for the Environment. It is highlighting risks with quarterly updates to its online Risk Tracker, covering a wide range of environmental legislation in key areas. Greener UK is also following the progress of the government's Withdrawal Bill and trade negotiations. The Greener UK unit is based at Green Alliance and, in 2017, two new staff for the unit will be employed to enhance its communications capacity and parliamentary work.

NGO climate project

Green Alliance's NGO climate project will continue to work towards ambitious climate leadership at a senior government level. Making use of the current flux in the political landscape we will make several interventions over the coming year that connect climate leadership with salient issues. We will release a stocktake in the autumn focused on the low carbon opportunities available to the government in decarbonising markets around the world, as well as the benefits these bring to domestic industries. We will also plan to hold a major event on the political, business and moral case for international leadership on climate.

Clean Growth Plan

In conjunction with our NGO coalition, we are concentrating on communicating the opportunity of the government's Clean Growth Plan, due autumn 2017, to ensure ambitious climate targets are met and that it is integrated with the new industrial strategy to develop a resource efficient, low carbon economy for the future.

Strong analysis

Adapting the power system for the future

Our work on what is necessary to adapt the UK's power system to small scale, distributed energy technologies and electric vehicles will focus on new policy needed to balance the electricity grid and keep energy bills low.

Devolution as a source of progress

We are working on the prospects for devolution and city-level government to drive forward environmental progress in the regions, with projects around the opportunities for new metro mayors in six UK cities and insights into how to reduce consumption-based carbon emissions in cities.

Powerful alliances

Influential partnerships to support better land management

With our new Food and Nature Task Force, including major food retailers, we will be exploring how leaving the EU will influence the future sustainability of food production.

Taking a NIS from concept to reality

Our idea for a Natural Infrastructure Scheme has caught on, and attracted the interest of government, farmers and businesses. We are now working with the National Trust and others on putting it into practice

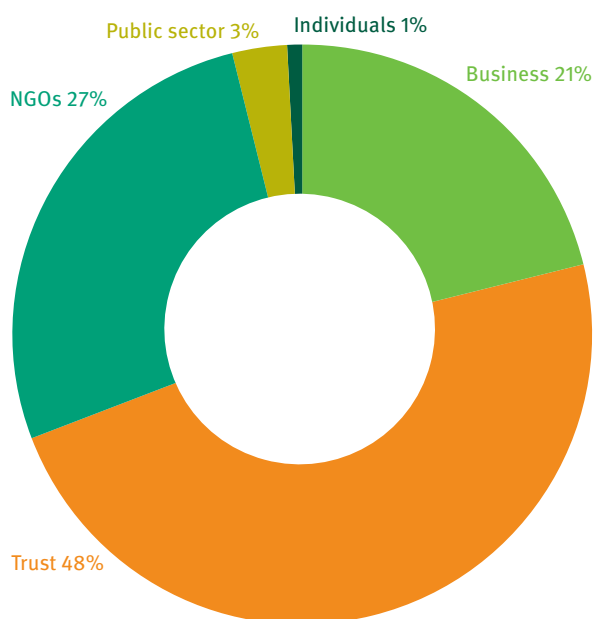
A business perspective on resources policy

With our Circular Economy Task Force we are mobilising business and regional voices around driving manufacturing competitiveness through energy and resource efficiency. We are also exploring how this can be enabled by digital technologies with a new Tech Task Force.

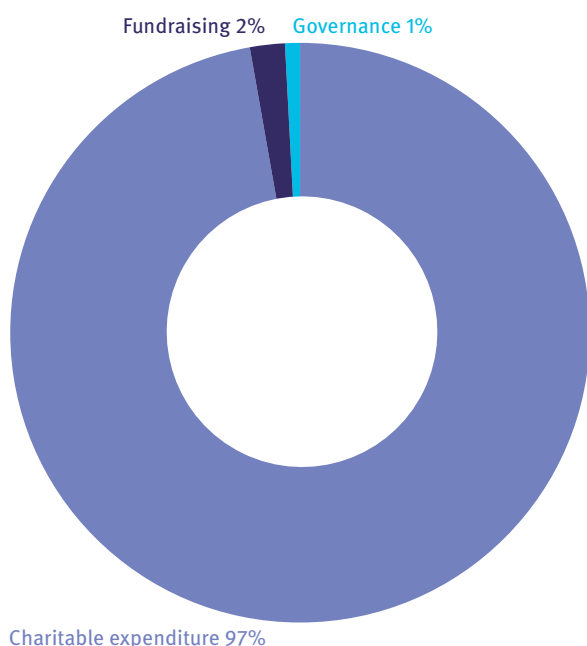
6

Finance and fundraising review

Income



Expenditure



Treasurer's report

The vote to leave the European Union in June 2016 had a significant impact on Green Alliance. As expected, the political backdrop changed and, with that, concerns around political and economic stability created a challenging funding landscape.

Green Alliance reacted proactively to the Brexit vote by launching a Brexit response strategy and the Greener UK coalition, and securing the support of the sector. It meant that Green Alliance increased the volume of its political work and engagement with environmental NGOs. The success of this can be seen in the 70 per cent increase in income for the work under our Political Leadership, from £240k to £412k.

This increase in income was offset by lower income for our Resource Stewardship theme, with planned reduced second year funding for the ACES programme (£100k), and a reduction in income for the Natural Environment theme, as £100k was received in the previous year for expenditure within 2016-17.

Total income was £1,200k compared to the previous year's income of £1,458k.

Expenditure in the year was £1,494k, £220k more than in 2015-16. This was partly due to building up a higher than usual general and restricted fund in 2015-16, but was also because of the planned costs of moving offices.

Green Alliance moved into new premises in August 2016, securing good quality office space in the vicinity of Westminster for at least the next five years. We used £130k of general reserves, built up in the previous year, to refurbish and move offices.

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 2017 (note 12 in the financial statements) were £651,932; comprising restricted funds of £271,153 and general reserves of £380,779.

At the end of 2016-17, Green Alliance's general fund was equivalent to just over three months of operating costs and in line with the reserves policy. The trustees believe this to be an appropriate level of reserve for the financial year 2017-18, to ensure continuity in the event of unexpected or difficult circumstances, particularly in respect of the economic and political uncertainty around Brexit.

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 for the foreseeable future.

For this reason the board continues to adopt the going concern basis of accounting in the preparation of these accounts.



Philip Parker
Hon Treasurer

7

Structure,
governance
and risk
management

Green Alliance was founded in 1979. It was registered as a charitable company, limited by guarantee, in 1995. The charity and company The Green Alliance Trust operates under the working name Green Alliance.

The company was established under a memorandum and articles of association, which established the objects and powers of the charitable company.

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 organisation 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 the 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 ten 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.

The most significant risks to Green Alliance identified in 2016-17 related to:

- funding challenges and managing budgets, especially following the Brexit vote;
- managing the office move to time and budget.

We have managed all risks proactively, planning for reductions in income and having general funds available as necessary to be able to continue business as usual under difficult circumstances. The office move was managed to time and budget.

We anticipate the biggest risk to Green Alliance in the coming year will continue to be due to uncertainty caused by Brexit. This is pertinent to both our political impact and fundraising ability.

We are working across the sector, and with political strategists, to anticipate scenarios that we can plan for in the political negotiations as the UK leaves the EU.

In addition, we continue to develop programmes that are focused on informing the debate and ensuring the best possible outcomes for the environment.

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 15 to the accounts on page 60.

Staff and volunteers

In September 2016 Matthew Spencer stepped down as director of Green Alliance after six years. In the interim period, while a new director was being recruited, Green Alliance was led by members of the senior management team, Leah Davis and Tamsin Cooper. New executive director, Shaun Spiers, took up the post in June 2017.

In 2016, Green Alliance employed the second cohort of assistants under its graduate scheme. The scheme replaced our internship programme in 2015 and reflects our strategic aim to nurture the next generation of environmental leaders and our commitment to improve equality of opportunity.

We are grateful to Rebecca Willis, Julie Hill and Sushi Juggapah for mentoring staff on the scheme on a pro bono basis in 2016-17.

The pay of the senior management team and all staff is reviewed annually by the trustees and is normally increased in accordance with cost of living, where practicable, taking into account the charity's financial position. Pay levels are benchmarked against similar organisations every three years.

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 too.

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.

For printing high numbers of publications, 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.

In organising our events we follow, where possible, the guidance of the sustainable events standard ISO 20121.

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

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 have access to showers and locked bicycle stands, and offer rail season ticket loans. When other transport is required, for example to carry equipment and heavy packages, hybrid technology taxis, cycle or electric vehicle couriers are preferred.

In 2016, we moved to an office that required refurbishment. We made every effort to procure the necessary materials and fittings sustainably. Any new furniture was sourced second-hand or from companies with high environmental standards. The flooring is cork tiles and bronze rated cradle to cradle carpet, lights are LED, some fabric finishings are made from recycled material and the kitchen table is made from upcycled scaffold boards. Residual items following the move were donated to charity or sent for recycling.

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.

Trustee's responsibilities

The board of 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 2017. The board of trustees confirm 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 Recommended Practice Accounting and Reporting by Charities (SORP 2005) and FRS 102/FRSSE

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 a 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 of the financial position of the charitable company and 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.

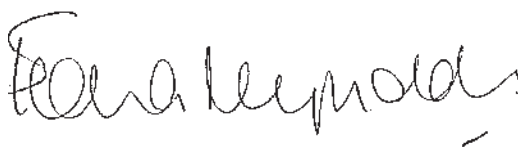
In so far as the trustees are aware:

- 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, haysmacintyre, will be proposed for reappointment 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. In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

On behalf of the trustees



Dame Fiona Reynolds DBE
Chair of the board of trustees

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Independent
auditor's
report to the
members
and trustees
of the Green
Alliance Trust

We have audited the financial statements of The Green Alliance Trust for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. 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).

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 required 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.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 40, 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.

We have been appointed auditor under the Companies Act 2006. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

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 2017 and of the charitable company's net movement in funds, including the 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.

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

In the light of our 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' annual report (which incorporates the directors' report).

Matters on which we are required to report by exception

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

- the charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company 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 exemption in preparing the trustees' annual report and the strategic report.



Murtaza Jessa (senior statutory auditor)
for and on behalf of haysmacintyre
Statutory Auditor
26 Red Lion Square
London WC1R 4AG

20 September 2017

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Accounts
for the year
ended
31 March
2017

The Green Alliance Trust

Statement of financial activities for the year ended 31 March 2017 (incorporating the income and expenditure account)

	Notes	2017 Restricted Funds £	2017 Unrestricted Funds £	2017 Total Funds £	2016 Total Funds £
Income from:					
Donations and legacies	3	-	107,337	107,337	113,804
Charitable activities					
Political Leadership		412,071	-	412,071	240,173
Low Carbon Energy		121,663	179,269	300,932	303,018
Resource Stewardship		278,406	27,643	306,049	570,231
Natural Environment		71,806	-	71,806	227,888
Investments		-	1,634	1,634	2,449
Total income		883,946	315,883	1,199,829	1,457,563
Expenditure on:					
Raising funds:					
Fundraising	4	-	24,597	24,597	20,986
Charitable activities	4				
Political Leadership		434,840	122,432	557,272	259,309
Low Carbon Energy		113,224	146,606	259,830	370,451
Resource Stewardship		317,616	116,920	434,536	451,683
Natural Environment		170,563	48,023	218,586	171,847
Total expenditure		1,036,243	458,578	1,494,821	1,274,276
Net income/(expenditure)		(152,297)	(142,695)	(294,992)	183,287
Transfers between funds		43,987	(43,987)	-	-
Reconciliation of funds					
Total funds brought forward		379,463	567,461	946,924	763,637
Total funds carried forward	12	271,153	380,779	651,932	946,924

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 in note 20.

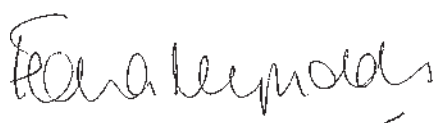
The Green Alliance Trust

Balance sheet at 31 March 2017

(company number: 03037633)

		2017		2016	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	8		18,379		7,757
Debtors and prepayments	9	255,091		309,484	
Cash		643,173		866,645	
		898,264		1,176,129	
Creditors					
Amounts falling due within one year	10	(264,711)		(236,962)	
Net current assets			633,553		939,167
Total assets less current liabilities	11		651,932		946,924
Charity funds					
Restricted funds	12		271,153		379,463
Unrestricted: funds	12		380,779		567,461
			651,932		946,924

The full financial statements were approved and authorised for issue by the trustees on 20 September, 2017, and signed on their behalf by



Fiona Reynolds, chair



Philip Parker, hon treasurer

The notes on pages 48-61 form part of these financial statements

The Green Alliance Trust

Statement of Cash Flows

	2017 £	2016 £
Cash flows from operating activities		
Net cash provided / (used in) operating activities	(203,078)	177,842
Cash flows from investing activities		
Interest income	1,634	2,449
Purchase of equipment	(22,028)	(2,625)
Net cash provided by (used in) investing activities	(20,394)	(176)
Changes in cash and cash equivalents in the period	(223,472)	177,666
Cash and cash equivalents at the beginning of the reporting period	866,645	688,979
Cash and cash equivalents at the end of the reporting period	643,173	866,645
Reconciliation of net (expenditure) / income to net cash flow from operating activities		
Net income / (expenditure)	(294,992)	183,287
Add back depreciation charge	11,406	5,966
Interest income	(1,634)	(2,449)
(Increase) / decrease in debtors	54,393	(77,378)
Increase / (decrease) in creditors	27,749	68,416
Net cash used in operating activities	(203,078)	177,842
Analysis of cash and cash equivalents		
Cash in hand	643,173	866,645

The Green Alliance Trust

Notes to the financial statements

1. Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

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 page 2. 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

Considering the current level of reserves, despite uncertainty around the future funding landscape and the impact of Brexit negotiations in 2017-18, the trustees are satisfied that the charity is a going concern, and that these accounts should be prepared on that basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and gifts 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

Grants are recognised in full in the Statement of Financial Activities in the year in 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 received in advance of the provisions of a specified service or activity is deferred until the criteria for income recognition is met.

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.

1. Accounting policies continued...

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

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, finance, personnel, payroll and governance costs which support the Charity's activities. These costs have been allocated between 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

Short term 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

1. Accounting policies continued...

Trust in an independently administered fund. The pensions costs charged in the financial statements 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

1. Accounting policies continued...

can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due

Statement of cash flows

The charitable company's cash flow statement reflects the presentation requirements of FRS 102

2. Judgements 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 and legacies

	2017 £	2016 £
Donations (Trusts and individuals)	42,705	57,830
Membership subscriptions	49,139	53,471
Other income	15,493	2,503
Total	107,337	113,804

4. Expenditure

	Direct costs £	Direct staff costs £	Support costs £	Total 2017 £	Total 2016 £
Raising funds: Fundraising	-	17,718	6,879	24,597	20,986
Charitable activities					
Political Leadership	209,832	268,800	78,640	557,272	259,309
Low Carbon Energy	101,862	123,447	34,521	259,830	370,451
Resource Stewardship	150,765	201,127	82,644	434,536	451,684
Natural Environment	95,415	96,302	26,869	218,586	171,846
Total	557,874	707,394	229,553	1,494,821	1,274,276

5. Allocation of support costs to activities

	Raising funds £	Political Leadership £	Low Carbon Energy £	Resource Stewardship £	Natural Environment £	Total 2017 £	Total 2016 £
Premises	5,565	63,618	27,927	66,857	21,736	185,703	69,127
Office costs	206	2,357	1,034	2,477	805	6,879	8,168
Communication	443	5,066	2,224	5,324	1,731	14,788	14,053
Governance – staff	385	4,403	1,933	4,628	1,504	12,853	13,971
Governance – other	280	3,196	1,403	3,359	1,092	9,330	9,506
Total	6,879	78,640	34,521	82,645	26,868	229,553	114,825

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

6. Net income/(expenditure)

	2017 £	2016 £
This is stated after charging the following:		
Depreciation of tangible fixed assets owned by the charity	11,406	5,966
Auditors remuneration as auditors	8,050	8,550
other services	1,280	1,240
Operating lease costs (property)	84,297	45,324

During the year no trustee received remuneration or benefits in kind (2016: £Nil).

During the year two trustees received reimbursement of expenses for travel and subsistence, totalling £407 (2016: three trustees received reimbursement of expenses for travel and subsistence, totalling £365).

7. Staff costs and numbers

	2017 £	2016 £
Wages and salaries	612,790	627,311
Social security costs	59,573	63,305
Pension costs	46,034	48,841
Total	718,397	739,457
The average head count of staff during the year was as follows:	2017 No.	2016 No.
Project staff	23	21
Governance	1	1
Fundraising	1	1
Total	25	23
Staff earning remuneration above £60,000 - £70,000		
Staff earning remuneration above £70,000 - £80,000		
Staff earning remuneration above £80,000 - £90,000		1

No employer pension contributions for staff earning over £60,000 were paid into the defined benefit contribution scheme (2016: £8,624).

Key management personnel comprise the trustees, executive director and other members of the senior management team. The total employment benefits including employer pension and national insurance contributions of the key management personnel were £323,499 (2016: £293,933). This includes amount paid for staff members under seconded contracts totalling £130,703 (2016: £93,000).

8. Tangible fixed assets

	Furniture and fittings £	Computers and IT equipment £	Total £
Cost			
At 1 April 2016	5,635	38,712	44,347
Additions	18,753	3,275	22,028
Disposals	-	(4,377)	(4,377)
At 31 March 2017	24,388	37,610	61,998
Depreciation			
At 1 April 2016	5,476	31,114	36,590
Charge for the year	6,409	4,997	11,406
Disposals	-	(4,377)	(4,377)
At 31 March 2017	11,885	31,734	43,619
Net book value			
At 31 March 2017	12,503	5,876	18,379
At 31 March 2016	159	7,598	7,757

9. Debtors: due within one year

	Total funds	
	2017 £	2016 £
Trade debtors	185,082	199,009
Prepayments and accrued income	44,602	105,894
Other debtors	25,407	4,581
Total	255,091	309,484

10. Creditors: amounts falling due in one year

	Total funds	
	2017	2016
	£	£
Trade creditors	10,120	48,080
Taxation and social security	15,967	16,458
VAT	43,708	19,493
Accruals	44,410	58,334
Deferred income (see note below)	131,276	69,362
Advance subscriptions	12,917	14,583
Other creditors	6,313	10,652
Total	264,711	236,962

Deferred income relates to income received in the year specifically for the following year. In 2017, £69,362 was released to the Statement of Financial Activities and £131,276 was received in the year but for project work starting in following period.

11. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2017	2017	2017	2016
	£	£	£	£
Tangible fixed assets	-	18,379	18,379	7,757
Current assets	271,153	627,111	898,264	1,176,129
Creditors due within one year	-	(264,711)	(264,711)	(236,962)
Total	271,153	380,779	651,932	946,924

The analysis of 2016 net assets between funds is shown below:

	Restricted Funds	Unrestricted Funds	Total Funds
	2016	2016	2016
	£	£	£
Tangible fixed assets		7,757	7,757
Current assets	379,463	796,666	1,176,129
Creditors due within one year		(236,962)	(236,962)
	379,463	567,461	946,924

12. Statement of funds

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers in/(out) £	Carried forward £
Restricted funds					
Political Leadership	124,905	412,071	(434,840)	49	102,185
Low Carbon Energy	-	121,663	(113,224)	294	8,733
Resource Stewardship	190,033	278,406	(317,616)	88	150,912
Natural Environment	64,503	71,806	(170,563)	43,556	9,302
	379,463	883,946	(1,036,243)	43,987	271,153
Unrestricted funds					
Designated funds - refurbishment and equipment	9,544	-	(9,544)	-	-
General funds	557,917	315,883	(449,034)	(43,987)	380,779
	567,461	315,883	(458,578)	(43,987)	380,779
Total funds	946,924	1,199,829	(1,494,821)	-	651,932

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 2016-17 Green Alliance's restricted funds were divided between themes of work with the following aims:

Political Leadership: Building strong political intelligence and understanding to ensure positive policy change on the environment at the heart of government.

Low Carbon Energy: Accelerating the renewal and rapid decarbonisation of the UKs energy infrastructure.

Resource Stewardship: Promoting the development of a circular economy, to use sustainably sourced resources, maximise their productivity and reduce waste disposal.

Natural Environment: Arresting long term decline and improving the natural environment of the UK by 2025.

12. Statement of funds continued...

The balances on restricted funds as at 31 March 2017 arise from income received for specific projects on which some expenditure is still to be incurred.

Green Alliance's designated funds brought forward of £9,544 was to cover the costs of refurbishment and equipment following relocation of offices. The amount was fully spent in 2016-17.

13. Summary of funds

	Brought forward £	Income £	Expenditure £	Transfers in/(out) £	Carried forward £
Restricted funds:	379,463	883,946	(1,036,243)	43,987	271,153
Unrestricted funds	567,461	315,882	(458,578)	(43,987)	380,779
	946,924	1,199,829	(1,494,821)	-	651,932

14. Operating lease commitments

The Charity entered into a new five year office lease in June 2016. At 31 March 2017 the charity had the following future lease payments under non-cancellable operating leases:

	2017 £	2016 £
Expiry:		
Under 1 year	77,568	39,952
Between 1 and 2 years	77,568	-
Between 2 and 5 years	16,160	-
	171,296	39,952
Future lease payments are currently at £77,568 per year		

15. Related party transactions

The Green Alliance Trust, the charitable company and the company The Green Alliance are connected by the fact that the directors of The Green Alliance are also trustees of The Green Alliance Trust.

The Green Alliance Trust received no income in 2017 from The Green Alliance, which was dormant throughout the year.

Sir Graham Wynne is vice-president of RSPB, which provided funding in 2016-17 for the Political Leadership theme: the NGO project (£16,600) (2016:£10,666) and: Greener UK (£14,000) (2016:£12,000).

The Green Alliance Trust also paid RSPB for the services of seconded staff totalling £38,330 (2016:£62,000).

Alison Austin is a non-executive director of WRAP, which provided funding for the Circular Economy Task Force (£8,000) in 2016-17, (2015-16, £5,000).

16. 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.

17. Taxation

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

18. Pension commitments

The pension cost represents contributions made by the charity to the defined contribution scheme. The contribution made in the year was £46,034 (2016: £48,481). £6,313 (2016: £10,652) of contributions were outstanding at year end.

19. Commitments

At 31 March 2017 there are no commitments (2016: £Nil).

20. Comparative Statement of Financial Activities

	2016 Restricted Funds £	2016 Unrestricted Funds £	2016 Total Funds £
Income from:			
Donations and legacies		113,804	113,804
Charitable Activities			
Political Leadership	229,819	10,354	240,173
Low Carbon Energy	163,428	139,590	303,018
Resource Stewardship	458,457	111,774	570,231
Natural Environment	178,900	48,988	227,888
Investments		2,449	2,449
Total income	1,030,604	426,969	1,457,563
Expenditure on:			
Raising Funds:			
Fundraising			20,986
Charitable Activities			
Political Leadership	235,449	23,860	259,309
Low Carbon Energy	219,930	150,521	370,451
Resource Stewardship	305,421	246,262	451,683
Natural Environment	114,397	57,450	171,847
Total expenditure	875,197	399,079	1,274,276
Net (expenditure)/income before transfers	155,407	27,880	183,287
Transfers between funds			
Net (expenditure)/income after transfers	155,407	27,880	183,287
Total funds brought forward	224,056	539,581	763,637
Total funds carried forward	379,463	567,461	946,924

Thanks

We are grateful to every organisation and individual who contributed to our work in 2016-17

Funding was received from the following organisations in 2016-17:

£1,000 to £5,000	£5,001 to £20,000	£20,001 to £40,000	£40,001 to £60,000	£150,000 to £200,000
BP International Campaign for Better Transport Campaign to Protect Rural England ClientEarth Dong E3G Friends of the Earth Heathrow Airport IEEP RES Resource Association Scottish Power Shell Tearfund	CAFOD Joseph Rowntree Charitable Trust KestrelMan Trust Oak Foundation Westminster Foundation WRAP	Greenpeace John Ellerman Foundation Kingfisher Kyocera National Grid Siemens Statoil The Samworth Foundation Viridor	Esmée Fairbairn Foundation	National Trust
£200,000 plus				
European Climate Foundation MAVA Foundation				

Members

Our individual members include those active in our network, eminent professionals in the fields of environment, business and government, or those distinguished in their careers in other spheres who wish to support our work. Members receive a quarterly email update and invitations to our major events.

Annual membership: £40

Donor members contribute above this amount

Life membership: £500

Current members (at September 2017)

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John Adams
Syed Ahmed
John Alker
Dr Amal-Lee Amin
Tim Ash Vie
Anne Ashe
John Ashton
Robert Atkinson
Alison Austin OBE
Dr Mark Avery
Janet Barber
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