

Charity Registration No. 1150754

Company Registration No. 08013043 (England and Wales)

**WINCHESTER ACTION ON CLIMATE CHANGE LTD
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

WINCHESTER ACTION ON CLIMATE CHANGE LTD
Company number: 08013043

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number 1150754 **Company number** 08013043

Directors and Trustees

Current: Prof. Robert Beckford (University of Winchester nominee; elected 30 October 2021)
Phil Gagg (retired by rotation and re-elected 30 October 2021)
Sarah Gooding (Treasurer from 17 October 2020 until 30 October 2021)
Christine Holloway (Chair from 17 October 2020 until 30 October 2021; appointed as Company Secretary on 30 October 2021 and to Executive Committee from 16 November 2021)
David Jones
Kelsie Learney (Winchester City Council nominee; co-opted by trustees 10 August 2022)
Danny Lee (elected 30 October 2021) (appointed to Executive Committee from 16 November 2021)
Hugh Lumby (Hampshire County Council nominee; elected 30 October 2021)
Hugh McNaughtan (elected 30 October 2021; appointed as Treasurer on 30 October 2021 and to Executive Committee from 16 November 2021)
Andrew Sadler (appointed 30 October 2021)
Sue Turner (Vice-Chair from 17 October 2020 until 30 October 2021)

Others during the year: Paul Coverdale (Sustainable Business Network nominee) (retired 30 October 2021)
Cllr Roger Huxstep (former Hampshire County Council nominee; retired 6 May 2021)
Lynda Murphy (former Winchester City Council nominee; deceased 6 December 2021)
Bo Priestley (elected 30 October 2021; appointed to Executive Committee from 16 November 2021; resigned 31 May 2022)
Hannah Williams (Winchester City Council nominee; co-opted by the trustees 9 February 2022; resigned 5 May 2022)

Principal address and registered office: Main Campus
University of Winchester
Sparkford Road
Winchester
Hampshire
SO22 4NR

Independent Examiner Knight Goodhead Ltd

Bankers Unity Trust Bank (main account); Triodos Bank; Nationwide

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Company

Winchester Action on Climate Change Ltd (the "Company" or "WinACC") is a charitable company limited by guarantee, incorporated on 30 March 2012 and registered as a charity on 8 February 2013. The directors of the Company are also charity trustees for the purposes of charity law and are generally referred to as trustees in this document. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1. The Company was created to enable a previous unincorporated charity (Winchester Action on Climate Change, registered charity number 1126993) to convert into a charitable company. Legally, this required the creation of a new charitable company with the same charitable objectives, to which the unincorporated charity could transfer its assets and liabilities. This transfer took effect on 1 October 2013.

In recognition of the seriousness of the climate crisis, as emphasised by the August 2021 report of the Intergovernmental Panel on Climate Change (IPCC), described by the UN's Secretary-General as "a code red for humanity", the trustees have approved the use in the Company's communications of the trading name "Winchester Action on the Climate Crisis".

Trustees

Trustees are appointed by member resolution at a general meeting or by resolution of the other trustees in between general meetings. At each Annual General Meeting, one third of the trustees must retire by rotation according to the Company's Memorandum of Association. In addition, any trustees appointed by a resolution of the other trustees must retire at the next Annual General Meeting on 26 November 2022. The trustees held five meetings during the reporting period (compared to eight in 2020/21, which arose from the Covid pandemic lockdown circumstances).

The work of the staff team continued to be supported by various Committees with responsibilities delegated to, and reporting to, the trustees. Following the retirement of the former Honorary Officers from their roles at the last AGM on 30 October 2021, and in the absence of a Chair and Vice-Chair, an Executive Group was established from 16 November 2021 of 3 or 4 trustees, including the Treasurer and Company Secretary, to deal with regular operational and other matters requiring trustee input and to provide support to the Company's Executive Director.

Other Committees were as follows:

- the Action Coordination Committee, which reviews the performance of projects against plans, considers proposals for major new projects, and ensures that all parts of the Company work smoothly together towards our priorities; and
- the Finance Committee, the remit of which includes monitoring of financial performance and fundraising.

Objectives and Mission

The Company has the following “objects” (charitable purposes):

- to advance the education of the public in subjects related to sustainable development, in particular but not exclusively the effective reduction of greenhouse gases and low carbon living; and
- to preserve, protect and improve the physical and natural environment and the prudent use of natural resources;

where “sustainable development” means “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”.

Our mission, approved by the trustees in February 2021 and reconfirmed in February 2022:

- To inspire and enable action to create a net zero carbon Winchester District.

Ongoing refocusing of WinACC’s activities

We have referred to the Charity Commission’s general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees have considered how the activities planned will contribute to the aims and objectives they have set.

When the Company was founded, there was a strong emphasis on educating people living and working in Winchester District about climate change and its causes. As time moved on, this progressed to helping people and families to cut their carbon footprint. Now, attitudes towards climate issues have changed locally as well as nationally, partly influenced by the Company, and green campaigning has become more mainstream.

Refocusing of the Company’s activities and resources, referred to last year, has continued towards those areas where future actions may make the most difference in terms of reducing greenhouse gas emissions in the Winchester District. These include continued emphasis on influencing policy-makers and institutions and working with partners and communities to achieve:

- reduced carbon emissions from transport and buildings;
- increased capacity to generate renewable energy;
- the use of land to capture carbon; and
- a shift of investments from fossil fuels into green business.

Our Annual Plan for the current year, which takes account of the views of supporters and the aspirations of our Action Groups, further emphasises our intention to work on integration of “nature-based solutions” thinking and nature framing across WinACC’s work and in our communications. Nature-based solutions is an umbrella term for the fundamental role that nature can have in achieving net-zero.

Our four primary target areas for delivering on these aims continue to include:

- working with Winchester City Council (WCC) and Hampshire County Council (HCC) as they continue to develop and implement their net zero carbon action plans;

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- working in partnership with employers and landowners to help them adopt low carbon solutions for themselves, customers and their local areas;
- working in partnership with our communities to promote low carbon living; and
- campaigning for changes in national law, policy and regulation that will reduce carbon emissions.

The Company remains committed to working in partnership with other agencies to secure effective action. All our activities are undertaken to further our charitable purposes for the public benefit.

Organisation and staffing

The Covid-19 pandemic continued to impact our work and communications to some extent during the reporting period, particularly in the first half of the year. Limited furloughing of staff ceased in September 2021. Several of our staff were affected by Covid for periods during the year, but thankfully all are fully recovered, and some home working continues. However, we were pleased to be able to return to our office during the year and to begin holding in-person meetings again. Some of our meetings are still held virtually, which also reflects adaptation to improved communication facilities changing working practices. After an extended period of remote working, there has been a significant amount of work to reconnect with partners and volunteers, re-establish our fundraising and campaigning programmes, upgrade our administrative systems and records and take stock of the impact not only of the pandemic but also of recent political and economic developments on actions to address the climate crisis. This coincided with the settling in of several new trustees and changes to our honorary officer roles.

Towards the end of 2021 we were particularly fortunate to receive a significant generous unrestricted donation from Oak Foundation, a charitable foundation with which we had not previously had any connection. We were also successful during the year in winning several bids for grants to deliver new projects working with Winchester District communities and householders. With a view to enabling us to deliver our objectives and projects in a more structured and consistent manner, we have taken advantage of these additional funding sources to invest in the recruitment of new staff to join our small team, previously two part-time posts. The principal changes that have taken place are as follows:

- Jo Crocker, formerly our Coordinator, has been appointed as Executive Director with increased responsibility for delivering our Annual Plan and managing our growing staff team. She has also continued to lead our WeCAN community projects.
- In May 2021 our Development Officer successfully applied for our new part-time position of SuperHomes Project Manager, working with the National Energy Foundation. In March 2022 he further applied for and was appointed to an additional part-time role as Climate Officer, working with Jo to run the WeCAN project.
- A new post of Administrator was filled from October 2021.
- In May 2022 we appointed a new Partnerships Manager, focussing on developing our partnerships, working with volunteers and supporting our trustees on key fundraising applications. An immediate key project is delivering a climate assembly, for which we received a grant in March from the National Lottery Communities Fund.

This enhanced and committed organisation leaves us better placed to deliver our various projects and frees volunteer and management time to focus on strategic and technical developments.

Summary of main ongoing and new campaigns and initiatives

Scientific and Technical Advisory Panel

The Panel has continued to produce valued scientific and technical reports. Our volunteer authors combine expertise in their field with a passion to help combat climate change.

WinACC's October 2021 Winchester District Greenhouse Gas Emissions (GHG) report (based on Government (BEIS) data up to 2019), produced by Dr Bob Whitmarsh and Robin Speed, illustrates starkly how little transport emissions have decreased in recent years and how significant the reductions must be to achieve carbon neutrality in Winchester District by 2030. The report emphasises the urgent need for bold and affirmative leadership that has the courage to do what is right.

Other reports published by the Panel during the year include:

- 'Wood Burning Stoves' (updated May 2021), referring to restrictions on the sale of coal, wet wood and manufactured solid fuels for burning in the home which came into force in May 2021
- 'Guidelines on greenhouse gas emissions for various transport types' (March 2021, updated June 2021), encouraging efforts to use transport generating fewest emissions
- 'The Future Uses of Hydrogen' (August 2021), exploring areas where hydrogen is being considered in UK energy storage, transport and heating and referring to the important decisions that need to be made.

In addition, WinACC was a joint signatory to a letter sent in May 2022 to The Rt Hon. Alok Sharma, MP, COP26 President and The Rt Hon. Kwasi Kwarteng, MP, Secretary of State at the Department of Business, Energy and Industrial Strategy requesting, against the background of record atmospheric levels, that the UK continue to demonstrate leadership on methane reductions, both domestically and internationally.

Reducing emissions from buildings

Winchester Area SuperHomes is a flagship two-year project (commenced May 2021) for WinACC, working with the National Energy Foundation, a national charity that has worked on energy sustainability for over 30 years. It is funded by the Energy Redress Scheme managed by the Energy Saving Trust on behalf of Ofgem. The project seeks to help up to 150 homeowners across the Winchester District reduce their home's carbon footprint by providing independent tailored advice on retrofitting energy savings products, including a Whole House Retrofit Plan. Given that energy use in the home is responsible for almost a quarter of the UK's carbon footprint, progress in reducing home emissions can make a huge difference in tackling the climate emergency. A new video recently added to our website provides further detail.

The project team has organised a number of speaker meetings and have manned stalls at numerous other events. The successful Green Homes Fair in June attracted nearly 150 attendees. So far, around 100 homeowners have signed up to the project, with over 65 Whole House Retrofit Plans produced and plans by at least 30 homeowners to undertake one or more retrofit measures by the end of 2022.

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Planning for a Sustainable Winchester District

WinACC, led by our Transport and Planning Action Group, works with policy-makers and decision-makers to make Winchester more sustainable. This includes:

1. showing how to make Winchester more sustainable through our research and reports
2. giving regular policy advice to Winchester City Council at Advisory Group and Town Forum Planning Group meetings to help them develop their thinking, including on building and materials standards, sustainability policies, use of land for carbon reduction and allocation of sites for energy generation
3. responding to proposals/initiatives and encouraging the wider community to take part in public consultations on these issues.

Further details are given on our website. The next priority will be the emerging Winchester District Local Plan to 2039. WCC will be asking for views on their proposals in November and December 2022.

The Transport and Planning Action Group continued to contribute a climate perspective, and in some cases opposition, to development proposals. These have included the Central Winchester Regeneration Area, the Sir John Moore Barracks site, the new Barfield Close multi-storey carpark, new-build energy standards at the ongoing Barton Farm development and plans for the former River Park Leisure Centre site. At the Winchester City Council's Open Forum on the Central Winchester Regeneration Area, the Group argued for the emissions impacts to be given at least as much consideration as the economic impacts. The Group also reviewed the WCC Landscape Character Assessment Supplementary Planning Document, relevant also to soil sequestration and renewable energy.

Reducing emissions from transport

The past year has been particularly busy in relation to transport emissions. These have included:

- **Local Transport Plan (LTP) 4** – LTP is a key framework for transport across the county for the next 10 years and on the way to net zero in 2050. Hampshire County Council completed the consultation process on its draft LTP 4 in June 2022. The Group prepared a presentation on the Plan's vision, outcomes, aspirations and limitations, held an Open Meeting and published a series of briefings on LTP 4's principal objectives. It also prepared and submitted our response during the consultation period.
- **Bus Services Improvement Plan** – the Group wrote to HCC and met their officer responsible for buses to encourage them to take full advantage of the Government's proposals set out in *Bus Back Better: Business Strategy for England* and potential funding available, including for the purchase of electric buses, in developing their Bus Services Improvement Plan. A paper produced by the Group, *Bus Back Better: An Opportunity to Tackle CO₂e Transport Emissions in Hampshire*, emphasises the relatively low bus use in Hampshire compared to other English transport authority areas and encourages the establishment of targets for modal transfer from car and van travel to walking, cycling and bus travel. The Group also attended the Hampshire Passenger Transport Bus Back Better engagement meetings. It later responded to HCC's *Passenger Transport Consultation on Bus Cuts*, attended the Winchester Passenger Transport Forum consultation meetings and strongly opposed reductions of spending in the light of conflict with LTP 4 principles and implications for issues such as social isolation and transport emissions.

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- ***Winchester Movement Strategy*** – the Group was active in the consultation process over HCC’s *Feasibility Studies Phase 2 Summary Report*, including preparing critiquing papers and holding an Open Meeting at which Councillors and members of HCC’s Strategic Transport team presented the proposals and participants had the opportunity to understand and discuss the various components. The Group also coordinated WinACC’s consultation response.
- ***Safer Streets campaign*** – the Group campaigned with WCC, Winchester BID and other stakeholders for continuation in Winchester of the *Safer Streets* temporary road closures and other measures introduced by HCC during the Covid-19 lockdown period, including speaking at HCC’s Economy, Transport & Environment Committee Decision Day meeting. This met with partial success, with confirmation of the permanent closure of The Square.

Other activities during the year included consultation responses on the M3 Junction 9 plans; supporting campaigners against the Southampton Airport runway extension; responding to South Western Railway’s timetable consultation, including encouraging a shift of freight from road to rail and establishment of local distribution depots or mobility hubs; and supporting a campaign by *20’s Plenty for Us* for 20mph speed limits in Hampshire towns. WinACC continues to actively coordinate activities and campaigns with Cycle Winchester and is active on the Winchester Walking Strategy Group and the Council’s Air Quality Steering group, including consultation on the Local Cycling & Walking Infrastructure Plan.

Increasing renewable energy generation

Only 16% of the electricity used in Winchester District currently comes from local renewable sources – this needs to change urgently and significantly if we are to help fight the climate and energy crises. WinACC’s Renewable Energy Action Group believes that UK net-zero means more solar farms locally and that UK energy security means more solar farms more quickly. The Group has sought to influence WCC on the need for allocation of sites for renewable energy with a view to the inclusion of rural solar installations within the next draft of the Local Plan. It produced a major report, *Renewable Energy in Winchester District*, and associated video (both available on our website) drawing attention to the six-fold increase in solar farm capacity required to meet decarbonisation targets. It also held an Open Meeting to address some of the tough questions raised about solar farms, working with Solar Energy UK to provide facts about solar energy and correct some of the misconceptions.

The Group continued to support planning applications for new solar farms and to provide information to galvanise popular support. These have included the Christmas Hill, Headbourne Worthy solar farm application (approved and now under construction), revised plans for a solar farm at Locks Farm, Bishop’s Waltham and the Denmead Farm solar farm and battery storage planning application (which alone will supply over 6% of current electricity demand in Winchester District).

WinACC is also now partnering with a new community energy organisation, Energise South Downs, with a view to providing a route for communities in the Winchester District keen to explore community-owned renewables.

Using land to capture carbon, including both soil and woodland carbon sequestration linked to regenerative agriculture, a new approach for WinACC in 2020. We are still exploring the best way to have an impact on land use in Winchester District.

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Working with local communities

During the year WinACC completed the first phase of our Winchester Climate Action Network (WeCAN) project, working with The Centre for Sustainable Energy (CSE), building the foundations of a network of local communities taking action on the climate crisis. This commenced with nearly 60 community climate change leaders from across the District gathering to learn about WCC's Carbon Neutrality Plan and sharing ideas and experiences about local climate projects. We then asked all 48 parish councils and other community groups about the types of climate action they were taking and what support they needed. Using CSE's carbon footprint tool, Impact, we produced a carbon footprint report for each parish and urban ward to help guide climate action. Webinars were held to explain these reports and to answer questions. This phase of the project culminated in Community Climate Action Days, which brought people from different communities together to share ideas, promote collaboration and reduce feelings of isolation. A WeCAN Learnings Report was produced, which is available on our website.

The second phase of WeCAN commenced in March 2022 with core funding from South Downs National Park Authority, together with additional funding from Winchester Rotary Club and WCC. This phase will run for 2.25 years until May 2024, building on the foundations already laid and with the added impetus provided by our new Climate Officer. Parish councils and community groups are being supported to build their capacity, prioritise and organise their climate change related activities and learn from each other. We are developing a new online platform to enable communities to share information, ideas and experience. Quarterly WeCAN Network Events are being held, either in person or online, which are open to everyone in the District working with others in their community to take action on the climate crisis. The first meeting included sessions on practical experiences of setting up a climate change group; low carbon food projects; and how WCC are helping local communities achieve net zero carbon.

In view of the scale and scope of the WeCAN project, WinACC has subsumed its existing Communities Engagement Group into WeCAN. Other community activities during the year included:

- *Winchester Green Week* - WinACC in 2021 again supported Green Week, Winchester's annual festival to celebrate and promote sustainable living. With a theme of 'Growing greener together', the event was coordinated with The Climate Coalition's 'The Great Big Green Week'; it also included events focussed on the run up to COP26 held in Glasgow in November 2021, including *Song for the Climate*, organised by WinACC and other Winchester based climate action groups under the banner of *Winchester Together for our Planet*. The 2022 Green Week is being held from 24 September to 2 October.
- *Incredible Edible Winchester* continues to support people to eat a more sustainable diet, running a community allotment in central Winchester and maintaining demonstration planters in two public areas in Winchester city centre. WinACC also works in partnership with Winchester Food Partnership (WFP), which has obtained grants from Sustainable Food Places to assist their drive towards spreading public awareness of healthier and more sustainable food and tackling food waste. WFP also contributes to the WeCAN project.
- *Climate assemblies* – during the year WinACC supported the Winchester District Young People's Climate Assembly, organised by the Mayor of Winchester's Office and the University of Winchester to give voice to young people across the District.

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The findings of the Assembly were shared with decision makers at both WCC and HCC. It is planned to organise a further climate assembly before the end of 2022, with funding from the National Lottery Community Fund.

Other lobbying and campaigning

- **National policy** - WinACC cooperates with The Climate Coalition and others to create a stronger voice on national policy. This includes lobbying our local MPs; encouraging supporters to write to MPs and sign petitions; and publicising our reactions to Government and UN climate policy announcements. During the year WinACC organised a coalition of Winchester based climate change action groups and the University of Winchester ('Winchester Together for Our Planet') to develop initiatives to raise community awareness about COP26 and influence our politicians and those involved in COP26 to commit to bold actions.
- **Winchester City Council** – WinACC maintains a constructive working relationship with the Council. The Council Cabinet member for the climate emergency is nominated to our Board of Trustees; we hold regular meetings with officers responsible for planning and implementing the Council's responses to the climate emergency and regularly attend or present at relevant Council meetings. These included the Air Quality Steering Group, the Carbon Neutrality Open Forum and the Green Economic Development Strategy Steering Group.
- **Hampshire County Council** – the Council's Vice-Chair, Transport & Environment Select Committee, is nominated to our Board of Trustees and we hold regular meetings with their Executive member for the climate. WinACC also provides one of the two Hampshire Climate Action Network's representatives at the Council's Expert Stakeholder Forum on the climate.
- **Hampshire Climate Action Network (HampshireCAN)** – WinACC is responsible for financial management of HampshireCAN, which brings together people active on climate change in their communities in the local government areas of Hampshire, Portsmouth and Southampton to learn from each other, coordinate activities and facilitate projects to mitigate climate change, and have a joint voice to HCC and other cross-border agencies such as M3 LEP and Transport for the South East.
- **Hampshire Pension Fund Divest (HPF Divest)** – WinACC works through HPF Divest to encourage people to respond to HCC's public consultation on its approach to "responsible investment" which includes divestment from fossil fuels. Their proposals were a big step forward from their previous position. HPF Divest is working in collaboration with local government trades union, UNISON, with a presence outside as well as at meetings of the Hampshire Pension Fund Panel and Board. We are also working collaboratively with 'Dirty Money', a campaign across the south-east which is open to anyone.

Financial Review

Despite a challenging start to the year due to the continued impact of the Covid-19 pandemic, WinACC was in the fortunate position of having reserves to rely on during the early months of the financial year. Subsequently, WinACC has benefited from generous donations from a Oak Foundation as well as from many of our long-term supporters. As a result, our donations for the year increased by 40% compared to the previous year.

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Income from charitable activities more than tripled compared to the previous year. During the year WinACC was the recipient of service income and grants from The Centre for Sustainable Energy, National Energy Foundation, South Downs National Park Authority, National Lottery Community Fund and Sustainable Food Places. From April to September 2021 WinACC continued to be a recipient of the Government's Coronavirus Job Retention Scheme, helping to support flexible working for one member of staff.

The company's income for 2021/22 grew from £68,903 to £123,453, whilst expenditure increased from £67,138 to £92,545. The expenditure increase was principally due to increased staffing levels to enable us to deliver our new grant funded projects and to enhance WinACC's organisational disciplines. Unrestricted reserves increased during the year from £36,882 at 31 March 2021 to £61,017 at 31 March 2022. This figure is just below the upper threshold of the reserves policy (c. £62,000, based on our budget). Given current inflation levels and uncertainty of future fundraising in the current economic climate, the trustees consider this to be an appropriate level of reserves at this time.

Reserves policy

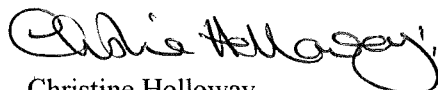
The Company's reserves policy seeks to maintain unrestricted funds which have not been designated for a specific use at a level equivalent to between three and six months' typical unrestricted expenditure.

This level of reserves is intended to help the Company manage financial uncertainty and to give assurance to funders and creditors about its capacity to meet its commitments and manage any unforeseen financial difficulties. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Company's current activities while consideration is given to ways in which additional funds may be raised or future expenditure reduced. The Trustees are also concerned that reserves should be sufficient to meet additional costs associated with winding up the Company, should that course of action ever be deemed appropriate.

Disclosure of information to independent examiner

Each of the trustees has confirmed that there is no relevant information (as defined by S418 of the Companies Act 2006) of which they are aware which is relevant to the examination, but of which the examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the examiner is aware of such information. This report has been prepared in accordance with the small company regime (Section 419(2) of the Companies Act 2006).

On behalf of the Board of Trustees



Christine Holloway
Company Secretary

Dated: 21 September 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also directors of Winchester Action on Climate Change Ltd for the purpose of company law, are responsible for preparing the Trustees' Reports and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which gives a true and fair view of the state of affairs of the Company, including the income and expenditure for that year.

In preparing these accounts, 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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 independent examiner is unaware; and
- the Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER'S REPORT

FOR THE TRUSTEES OF WINCHESTER ACTION ON CLIMATE CHANGE LTD
FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of the Company for the year ended 31 March 2022, which are set out on pages 15 to 24.

Responsibilities and basis of report

As the charitable Company's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

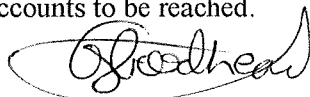
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: CJ Goodhead FCA, Knight Goodhead Ltd, Chartered Accountants

Address: 7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, SO53 3DA

Date: 24 September 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022
(including Income and Expenditure account)

	Notes	2022			2021		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income							
Donations and legacies		62,139	12,449	74,588	44,449	9,021	53,470
Charitable activities	3	40,879	7,945	48,824	8,135	7,200	15,335
Investment income		41	0	41	98	0	98
Total income		103,059	20,394	123,453	52,682	16,221	68,903
Expenditure							
Cost of raising funds		96	0	96	1,260	0	1,260
Charitable activities	5	80,130	12,319	92,449	48,178	17,700	65,878
Total expenditure		80,226	12,319	92,545	49,438	17,700	67,138
Net income / (expenditure) for year		22,833	8,075	30,908	3,244	(1,479)	1,765
Transfers	9	1,302	(1,302)	0	0	0	0
Total fund balances brought forward		36,882	16,531	53,413	33,638	18,010	51,648
Total fund balances carried forward		61,017	23,304	84,321	36,882	16,531	53,413

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	6		0		0
CURRENT ASSETS					
Debtors	7	12,757		10,451	
Cash at bank and in hand		129,366		44,689	
		<u>142,123</u>		<u>55,140</u>	
CREDITORS: amounts falling due within one year	8	<u>(26,432)</u>		<u>(1,727)</u>	
NET CURRENT ASSETS			115,691		53,413
CREDITORS: amounts falling due after more than one year	8		(31,370)		0
NET ASSETS			<u>84,321</u>		<u>53,413</u>
FUNDS					
General funds			61,017		36,882
Restricted funds	9		23,304		16,531
TOTAL FUNDS			<u>84,321</u>		<u>53,413</u>

For the financial year ended 31 March 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 21 September 2022 and signed on their behalf by:


 Hugh McNaughtan
 Treasurer

Dated: 21 September 2022

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

a) Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Financial Reporting Standard 102 applicable in the United Kingdom and Republic of Ireland (FRS 102); the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)); and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are funds earmarked by the trustees for a particular project, but which remain part of unrestricted funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor when making the gift or resulting from the terms of the application for the funds.

Fund transfers are made when restricted funds have been lawfully released and transferred to unrestricted funds or where charity law permits the proceeds of restricted funds to be spent for an alternative purpose.

c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable, and the amount of the income can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies received by way of grants, donations, legacies and gifts are normally included in full in the Statement of Financial Activities when received or receivable.

Grant income where entitlement is not conditional on the delivery of performance-related conditions is recognised when the charity becomes unconditionally entitled to the grant. Grant income where entitlement is conditional on the delivery of substantive performance-related conditions contained in the funding agreement is recognised only when the conditions are met. Such conditions can include specification of the time period over which related expenditure of resources on the services funded can take place.

Where terms and conditions of a grant have not been met or uncertainty exists as to whether the charity can meet the terms or conditions otherwise than under its control, grant income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met. A grant subject to performance-related conditions received in advance of delivering the services required by those conditions is accounted for as a liability and shown on the balance sheet as deferred income. Where the conditions extend over a period

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of more than one year, then the amount of the liability is disclosed as being due after more than one year. Deferred income is released to income in the reporting period in which the performance-related conditions that limit recognition are met.

Income received from the Government's Coronavirus Job Retention Scheme is shown under Charitable Activities (Core Funding).

The reasonably estimated value to the charity of office space, associated utilities and other services used by the charity which are donated by the University of Winchester is treated as donation income and the same cost is included in expenditure.

The charity relies on the contribution of unpaid general volunteers in carrying out its activities. However, it is impractical to measure their contributions reliably for accounting purposes. Accordingly, the contributions of general volunteers are not included as income in the financial statements. However, a description of the role played by general volunteers is provided in note 4 to these accounts.

Investment income is included when receivable.

d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

e) Pension Costs

Contributions in respect of the defined contribution scheme used by the Company (the Nest workplace pension scheme established by the government) are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

f) Fixed Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and costs at least £500. They are valued at cost or a reasonable value on receipt, less depreciation. Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer equipment: 33.3% straight line

2. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 30 March 2012 in the United Kingdom and was registered on

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8 February 2013 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Main Campus, University of Winchester, Sparkford Road, Winchester, Hampshire, SO22 4NR.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Charitable activities				
Core activities	1,831	0	1,831	1,807
Fundraising	0	0	0	0
Supporting communities	8,035	2,429	10,464	8,328
Policy development	0	0	0	0
Projects	31,013	5,516	36,529	5,200
	40,879	7,945	48,824	15,335

4. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	62,217	37,800
Social security costs	280	0
Pension expenses	1,175	962
Other	609	0
	64,281	38,762

The average number of staff employed during the year was 3.4 (2021 2.2). No employee received emoluments of £60,000 or more during this year or the prior year. During the year one employee was considered from November 2021 to be key management personnel (£7,614 emoluments for part-time employment from November 2021 to March 2022).

During the year no trustee was paid or reimbursed for expenses (2020 £nil).

Various unpaid services are provided by general volunteers, including trustees. These services have not been measured for the purposes of these accounts but include general management, project and action group leadership, academic research and report writing, planning and organisational, company secretarial, treasury and financial management, fundraising and partnership activities.

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5. EXPENDITURE

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Costs directly allocated to activities				
Direct staff costs (see note 4)	60,667	3,614	64,281	38,762
Direct project costs	4,046	7,791	11,837	10,498
Training and recruitment	13	440	453	20
	<u>64,726</u>	<u>11,845</u>	<u>76,571</u>	<u>49,280</u>
Support costs allocated to activities				
Serviced office	11,520	0	11,520	11,520
Payments to contractors	352	0	352	1,237
Marketing and Communications	1,221	474	1,695	1,431
Finance	1,587	0	1,587	1,020
Depreciation	0	0	0	0
	<u>14,680</u>	<u>474</u>	<u>15,154</u>	<u>15,208</u>
Governance costs				
Accountancy and examination fees	620	0	620	1,032
Trustee and AGM costs	104	0	104	358
	<u>80,130</u>	<u>12,319</u>	<u>92,449</u>	<u>65,878</u>

Serviced office is the "in kind" donation of serviced office space from the University of Winchester. This has also been included in donation income.

Included within accountancy and examination fees above are amounts due to the independent examiners of £620 and £600 for 2022 and 2021.

6. TANGIBLE FIXED ASSETS

	£
Cost as at 1 April 2021 and 31 March 2022	530
Depreciation as at 1 April 2021	<u>530</u>
Depreciation charge for the year	0
Depreciation as at 31 March 2022	<u>530</u>
Net book value as at 31 March 2022	<u>0</u>
Net book value as at 31 March 2021	<u>0</u>

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7. DEBTORS

	2022	2021
	£	£
Trade debtors	2,528	0
Accrued income and prepayments	10,229	10,451
	12,757	10,451

8. CREDITORS

	2022	2021
	£	£
<i>Amounts falling due within one year:</i>		
Trade creditors	629	1,304
Accruals	628	423
Deferred income	25,175	0
	26,432	1,727
<i>Amounts falling due after more than one year:</i>		
Deferred income	31,370	0
	57,802	1,727

9. RESTRICTED FUNDS

	Funds b/fwd £	Income £	Expenditure £	Transfer £	Funds c/fwd £
Administration Fund	0	3,750	(155)	0	3,595
Branding & Publicity	2,565	0	(55)	0	2,510
Buildings & Transport Action	2,715	0	(440)	0	2,275
Greening Colden Common	409	0	(409)	0	0
Greening Fulflood	462	0	0	(462)	0
HampshireCAN	335	0	(12)	0	323

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HCC Councillor Grants:

Safer Streets	800	0	(278)	0	522
Retrofit	900	0	0	0	900
Song for the Climate	0	250	(250)	0	0
Project Z	4,059	0	(931)	0	3,128
Retrofit crowdfunding	0	2,549	0	(840)	1,709
The Climate Coalition: Young People's Climate Assembly	0	1,500	(1,500)	0	0
The Soil Association/Sustainable Food Places grants:					
- Food for the Planet/Good Food Funds	0	800	(720)	0	80
- Veg. Cities and Emergency Support Funds	3,862	1,000	(4,862)	0	0
WeCAN:					
South Downs National Park Authority	0	2,879	(1280)	0	1,599
Winchester Rotary Club	0	5,000	(200)	0	4,800
Winchester City Council: Winchester Together for our Planet	0	316	(101)	0	215
Winchester Green Week:					
- Individual donations	424	0	(226)	0	198
- The Climate Coalition: The Great Big Green Week	0	1,450	0	0	1,450
- Winchester Business Improvement District (BID)	0	900	(900)	0	0
	16,531	20,394	(12,319)	(1,302)	23,304

Explanation of Funds:

Administration Fund is an anonymous donation to be used for administrative support and staff training, or as otherwise agreed with the donor.

Branding and Publicity is an anonymous donation to be used for further marketing, branding & publicity work, including development of the charity's website, or as otherwise agreed with the donor.

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Buildings & Transport Action is an anonymous donation to be used for buildings or transport campaigning and projects.

Greening Colden Common and Greening Fulflood were both orphan funds transferred to WinACC to be used for community environmental projects. The remaining Fulflood fund was transferred to general funds after the expiry of the designated period for further carbon saving projects in that community.

HampshireCAN is the Hampshire Climate Action Network, with which WinACC has an agreement for the provision of support services without charge (for the collection of revenues and payment of expenses).

HCC Councillor Grants refers to grants from individual Hampshire County Councillors. This includes 'Safer Streets' to promote safer streets in Winchester, 'Retrofit' to contribute towards production of a video about retrofitting homes (fully utilised by June 2022) and a special grant to contribute towards the charity's successful Song for the Climate event in the run up to COP26.

Project Z is an anonymous donation to be used for projects relating to the retrofitting of buildings or for land use related projects, or as otherwise agreed with the donor.

Retrofit crowdfunding – individual donations were received through a crowdfunding scheme for which expected match funding was not received; donors of £840 agreed that their donations could be transferred for WinACC's general activities; the remainder is held to provide additional support as needed, for example for low-income household retrofits, in connection with the SuperHomes project.

The Climate Coalition grant was a Great Big Green Week Community Grant to fund the Winchester Young People's Climate Assembly held in November 2021 and organised by the Mayor's Office in partnership with Winchester City Council, University of Winchester and WinACC.

The Soil Association grants collected on behalf of the Winchester Food Partnership (WFP) include the Sustainable Food Places (SFP) Veg Cities and Emergency Support Funds, the remaining balances of which were fully utilised during the year, and new grants under SFP's 'Good Food Movement' programme for work by WFP in connection with WinACC's WeCAN project and SFP's 'Food for the Planet' programme on which WFP are working with Winchester City Council and Incredible Edibles.

Winchester Climate Action Network (WeCAN) is an ongoing campaign to support local communities achieve net zero carbon. It is currently funded by the South Downs National Park Authority (over a period of 2.25 years) and Winchester Rotary Club, with additional funding expected to be received from Winchester City Council.

Winchester City Council's grant contributes to the costs of events being planned by WinACC and other Winchester based climate change action groups in the run up to COP27 under the 'Winchester Together for Our Planet' banner.

Winchester Green Week is a festival of eco events and is supported by WinACC (for the collection of revenues and payment of expenses).

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10. UNRESTRICTED FUNDS

	Funds b/fwd £	Income £	Expenditure £	Transfer £	Funds c/fwd £
Designated Funds (Tree Planting for Love Miles subscribers)	3	0	(3)	0	0
Designated Fund (WeCAN project safety net, pending confirmation of additional match funding)	0	0	0	5,000	5,000
General funds	36,879	103,059	(80,223)	(3,698)	56,014
	36,882	103,059	(80,226)	1,302	61,017

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Fixed Assets	0	0	0	0	0	0
Debtors & accrued income	12,757	0	12,757	9,201	1,250	10,451
Bank and Cash	49,517	79,849	129,366	29,408	15,281	44,689
Creditors and accruals	(1,257)	(56,545)	(57,802)	(1,727)	0	(1,727)
	61,017	23,304	84,321	36,882	16,531	53,413

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.