

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 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number 1150754 **Company number** 08013043

Directors and Trustees

Current:	Sarah Gooding (appointed Vice Chair on 26 October 2023) Christine Holloway (Secretary to the trustees) Tim Jackson Danny Lee Hugh McNaughtan (Treasurer) Julia Stolle (elected 26 October 2023) Sue Turner Ben Yarnall (elected 26 October 2023; appointed as interim Chair on 20 June 2024)
Others during the year:	Prof. Robert Beckford (University of Winchester nominee) (retired 23 May 2024) Dr Alex Clayton (retired as Chair and trustee on 23 May 2024) Phil Gagg (retired 26 October 2023) Penny Lawrence (retired 26 October 2023) Kelsie Learney (Winchester City Council nominee) (retired 13 March 2024) Hugh Lumby (Hampshire County Council nominee) (retired 13 March 2024) Andrew Sadler (Business Network representative) (retired 26 October 2023) Sandra Unterhollenberg (retired 26 October 2023)
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 2024

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 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 between general meetings. At each Annual General Meeting, a third of trustees must retire by rotation according to the Memorandum of Association. Any trustees appointed by a resolution of other trustees must retire at the next AGM and seek re-appointment.

The trustees held eight trustee meetings during the reporting period (compared to six in the previous year). Alternate meetings focussed on strategy and were attended in a non-voting capacity by action group and project leads.

An Executive Group made up of the Chair, Vice Chair, Treasurer, Secretary and WinACC’s Executive Director, Jo Crocker, have met monthly during the year to deal with operational matters requiring trustee input and to support Jo and her staff.

The Finance Committee, the remit of which includes monitoring of financial performance and fundraising, met eight times during the year with five meetings devoted to finance related matters and three focussing on 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 refined and reconfirmed in February 2023, is to catalyse action to create a net zero carbon Winchester District.

WinACC’s aims and activities

Reflecting our mission, and as described in our Annual Plan for 2023/24, our aims during the year were to:

- reduce carbon emissions from activity within Winchester District or from the goods and services we import;
- increase the capacity of Winchester District to absorb carbon and generate renewable energy; and
- influence and help communities and organisations to respond urgently to the climate crisis.

With these aims in mind, WinACC has continued to seek to create conditions for change and use opportunities for transforming how we think and act.

Our four primary target areas for delivering on our aims in 2023/24 included:

- creating systemic change by working with those in power: local government (at parish, district and country level), national government, and bodies like national parks, Local Enterprise Partnerships and business;
- strengthening climate action by local communities and networks, including enabling them to engage with those in power;
- catalysing action that could have a big impact on the climate crisis, spotting opportunities and facilitating connections; and
- keeping WinACC well run and sustainable.

We remain committed to working in partnership with other agencies to secure effective action. Our activities are undertaken to further our charitable purposes for the public benefit.

From our projects and events during the year, we have continued to see an increasing level of climate change related interest and action by local communities and a stronger realisation by many residents that we need systemic change. This reassures us that our aims and focus remain appropriate.

Organisation and staffing

As explained last year, we took advantage of additional funds received in late 2021 and early 2022 to invest in additional staff capacity to help deliver our objectives and projects. We have been able to maintain broadly consistent staffing levels throughout the year ended 31 March 2024, although there have been several changes to staff members.

Jo Crocker, our Executive Director, leads a team of five part-time staff (equating currently to circa 3.75 full-time equivalents), as follows:

- Our Communications Manager, Kay Mitchell, has focussed on supporting our campaigns for systemic change, maintaining our website and enhancing our social media channels, and delivering regular WinACC News editions.
- Stuart Mills has continued as Climate Manager working on Winchester Climate Action Network, leading our new Community Solar project, and providing support and advice to our ongoing household retrofit activities.
- Imogen Hart was recruited during the year as Climate Officer to support Stuart (Imogen leaves us in August, with Kim Blakeway joining us for three months)
- Francesca Singer-Ince, our Partnerships Manager focusing on developing our partnerships and working with volunteers, has been on maternity leave.
- An Office Manager, Amanda Parnham, was recruited to run our office.

Changes in working practices after the Covid pandemic highlighted the need to improve systems for information and contact management, both to support communications and engagement and to enhance our membership records and donor management. With assistance from freelancer specialists, we have made good progress during the year in establishing a membership scheme and identifying system improvements needed to enable us to significantly improve outreach. Subject to obtaining sufficient funding, we hope to be able to implement our plans in the next year.

We are grateful for continued valuable support from the University of Winchester in the form of serviced office space and utilities on its campus at Alwyn Hall East, room 38, on the first floor.

Summary of main ongoing and new campaigns and initiatives

Working with local communities

Winchester Climate Action Network (WeCAN)

The second phase of our WeCAN project commenced in March 2022. This built on an earlier phase, working with the Centre for Sustainable Energy, to create the foundations of a network of local communities acting on the climate crisis. This second phase, with core funding from the South Downs National Park Authority (SDNPA) and additional funding from Winchester Rotary Club and Winchester City Council (WCC) initially ran until May 2024. We are pleased to report that further funding is being provided by SDNPA and WCC to enable us to continue this project at least until 31 March 2025.

We focus on enabling communities to plan climate action in their area, helping them develop practical projects to reduce carbon emissions. We support their groups to build capacity by sharing and accessing information and training, creating digital learning and sharing networks and organising events to create inspiration. During the project's third year we have been actively engaged with climate action groups set up by 17 communities, supporting them to develop projects and activities, as well as continuing to encourage other communities to set up new groups.

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Regular network events have been held for members of WeCAN groups to share ideas and information and to provide training and other support for new projects. Recent events have

involved presentations and discussion on low carbon travel, communications, group strategy and an interactive presentation on the En-ROADS global climate simulator. The team, working with WinACC's Communications Manager, produces a monthly newsletter for parish and community group contacts, shares information, ideas and experience and promotes training and funding opportunities. Over 50 volunteers are now regularly engaged in WeCAN activities.

Activities initiated or supported have included:

- Development of thermal imaging loan schemes and retrofit advice
- Community energy training on producing solar feasibility studies
- Future Energy Landscapes - community workshops on renewable energy
- Several Eco Fairs - with over two hundred attendees at both Alresford and Bishops Waltham events
- Green Homes events at Itchen Valley, South Wonston and Littleton
- Establishment of several new WeCAN local community groups
- A new community allotment
- Development of new local repair cafes.

We also work with Winchester Food Partnership, whose Good Food Movement project, funded by Sustainable Food Places (a partnership programme led by the Soil Association), includes a workstream to support parish councils and community groups develop healthier, more sustainable food options and tackle food waste. This has been used to fund the creation of four new food and climate project toolkits covering community food growing, reducing food waste, sharing surplus food and community composting.

Community Solar Support Scheme

From October 2023, WinACC commenced a project to support communities in the Winchester District to upgrade their community buildings with solar panels, reducing their carbon footprints and their running costs. Any non-profit organisation in the district responsible for a community building is eligible – including village halls, faith organisations, sports organisations and community groups. The scheme runs until March 2025 and is funded primarily by WCC via the UK Shared Prosperity Fund.

Our support for communities may range from assisting with producing initial feasibility studies, developing fundraising plans, writing funding applications to writing tenders for installer quotes. In the first six months we began working with 21 community buildings, three of which were supported to submit successful applications to the first round of the Rural England Prosperity Fund. The principal project output set by WCC is for four buildings to have solar panels installed by March 2025. We hope to exceed this target.

Winchester Green Week

WinACC again supported Winchester Green Week, the sixth annual festival to celebrate and promote sustainable living, from 23 September to 1 October 2023. Its theme was 'Let's Grow Greener Together'. Around 90 events took place, coordinated by at least 50 organisations, including local communities, environmental groups, educational institutions, faith groups,

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local authorities and businesses in the Winchester District. We estimate that between 5,000 and 6,000 people took part in the events.

Winchester Youth Counselling hosted a talk at Winchester College at which Chris Packham CBE highlighted the important link between nature and mental health. Climate Stewards hosted a ‘Confused About Carbon?’ event at Christ Church, Winchester exploring steps we as individuals can take towards becoming carbon neutral. Cyclists joined the Mass Ride, organised by Cycle Winchester, working with Kidical Mass which promotes child and cycle-friendly cities and towns. Other events ranged from eco fairs, repair cafes and sustainability workshops, including a ‘Climate Fresk’, an exhibition of up-cycled fashion by Winchester School of Art students, to a Future Energy Forum organised by Energise South Downs in Petersfield.

Jo Crocker, also one of Green Week’s organisers, noted that Winchester Green Week “is a positive and enabling experience that gives groups and communities confidence to use their voices to share their hopes and commitment to growing greener way beyond the festival through the whole year.”

The next Winchester Green Week takes place from 21 to 29 September 2024.

Incredible Edible Winchester

Incredible Edible Winchester encourages people to embrace the joys of growing their own food. It provides support and advice, promoting environmental awareness and sustainable practices. It maintains planters at Winchester train station and within Abbey Gardens, proving that even with limited space, positive change is achievable. Mini events for families with young children aim to spark a love of gardening. Its two Community Allotments at Edington Road, Winchester run open sessions for volunteers, while its greenhouses facilitate crop experimentation in our ever-changing climate. It has also been helping a small group of residents in Winnall and WCC to revitalise a local Community Garden. Financial support was received in 2023 from Hampshire County Council and Action Hampshire’s Greening for Wellbeing.

Other community activities

Over the past year we shifted the emphasis of our meetings to building a strong, committed and active membership. This ties into our AGM decision to encourage people to become formal members and, where they could, to pay a voluntary subscription. Open meetings have been fewer, reflecting the shift in public opinion, with four out of five people now convinced of the reality of climate change and wanting action to reduce its impact. By making most meetings for members and relevant invited guests only, we also reduce disruption by a small number of increasingly vehement climate deniers.

Meetings with prospective parliamentary candidates gave members the chance to find out where candidates stand on the climate crisis.

WinACC is a member of the Positive Tipping Points Community of Practice based in the University of Exeter. For many people a tipping point in the context of climate change has a negative connotation. But some tipping points can be positive and may help us navigate a path between resistance to change and achieving increased momentum towards a safer state

of the world. As part of Green Week, we hosted a webinar on Positive Tipping Points. Attendees found the session to be both fascinating and uplifting.

It was valuable to have Alex Clayton as Chair during the year, as this enabled us to strengthen our relationship with Winchester College.

Increasing renewable energy generation

WinACC's Renewable Energy Action Group continued to build on the momentum it had achieved in previous years. We are committed to careful evaluation of proposals for renewable energy solutions and, where they are soundly based, championing them as initiatives to address the climate crisis.

We were pleased that WCC's Planning Committee approved the proposed 20MW solar farm at South Lynch, near Hursley just outside Winchester. This will be capable of supplying up to 3.5% of the district's consumption. We satisfied ourselves that the developers properly dealt with all the various matters which had arisen during the period of the planning application. Once satisfied, we released a detailed analysis of the proposal and recommended it. We also encouraged people to express their opinion on the planning application. In our view, it aligns with our commitment to advancing sustainable energy solutions for our community. It is also consistent with the 'British Energy Security Strategy' to accelerate UK homegrown power for greater energy independence in an unstable international energy market.

But there is still much to be done. WinACC's third Renewable Energy report, published in May this year, showed that while local supply of electricity in the district is increasing, it is still only 20% of local demand. Thus, despite the rising trend in rooftop solar installations, many further large-scale renewable energy projects, both solar and onshore wind, will be needed. We firmly believe that solar farms, which provide a stable income stream for farmers from lease of land and give land a rest from intensive farming, are consistent with food security as well as affordable electricity, a win-win response to the climate crisis.

A thorough analysis of the reasons to support solar farms is included on our website. This includes a video we produced last year to help overcome community objections to the use of agricultural land for renewable energy installations, including poor understanding of risks to national food security inherent in such objections.

The Action Group continues to actively campaign for proposals and applications to replace fossil fuels with more sustainable energy, including solar developments. During the year, it has also:

- tracked the Denmead solar farm application. Although delayed going to WCC's Planning Committee, we consider it a wholly appropriate development and look forward to it being approved in due course.
- maintained contact with developers for a solar farm in the Waltham Chase area. They approached us prior to submitting any application and listened to our expectations of developers, including a full and open consultation process. It is pleasing that they have held a public exhibition, prior to submitting their planning application.
- submitted a response to IBM's planning application to locate solar panels on a redundant car park at their Hursley site. Our feedback to them resulted in an amendment to the planning documents on the WCC planning portal. We have submitted an expression of support for this application. We have also expressed

interest in working with them to further decarbonise their considerable electrical usage through further renewable energy projects at Hursley.

Members of the Action Group have pursued opportunities for geothermal heat, particularly in the context of the proposed redevelopment for housing of the St John Moore Barracks. WinACC continues to support Energise South Downs and Community Energy South, both of which work with the local communities on community energy projects. We also refer supporters to the ‘Power for People’ campaign for a Local Electricity Bill. At present, the potential for community energy to benefit local economies is being blocked by unfair regulations and hugely disproportionate costs.

Reducing emissions from buildings and transport

WinACC’s Transport and Planning Action Group presses our local councils, government bodies and developers for systemic improvements to make it easier for all of us to live a sustainable lifestyle. Key issues include:

- Our buildings are some of the ‘leakiest’ in Europe, needing too much energy to heat and cool them.
- We need to cut dependency on polluting petrol and diesel vehicles. It should be easier and safer to get around without a car, with better pedestrian and cycle routes and affordable, convenient public transport.
- New housing and building developments should be required by planning law and regulation to be zero carbon in construction and use, and accessible without increasing transport emissions

With these issues very much in mind, we have directed our attention over the past year at the following developments:

- ***Central Winchester Regeneration and Station Approach areas*** – correspondence, meetings and workshops with the developers, consultants and Councillors to raise concerns and recommendations, such as a public transport hub at the railway station and implementing the Winchester Movement Strategy’s aim to reduce traffic in the city. This means starting with a comprehensive Winchester Bus Movement Strategy.
- ***M3 Junction 9 plans*** – responses to the Examining Authority enquiry, covering traffic impacts, air quality/noise impacts, and climate change and greenhouse gas emissions. We spoke at the enquiry to challenge Highway England’s claims on air quality, economic benefits, emission calculations and inconsistencies between their plans and the Government’s Net Zero Growth Plan.
- ***Bushfield Camp development*** – working with various groups in the ‘Save Bushfield Camp’ campaign to highlight that the proposed development will lead to an estimated 4,500 or so more car journeys per day. This is not sustainable. We have argued that the development should not be included in the next Local Plan.
- ***Council Planning*** – we continued to meet with Councillors and officers of WCC to provide comments, challenges and ideas for amendments to the Carbon Neutrality Action Plan and the Local Plan, encouraging better and more rapid responses to climate change. We also worked on the draft Hampshire County Council (HCC)’s Local Transport Plan 4, which was approved in February 2024.
- ***Government consultations*** – we have provided responses on:
 - the National Networks National Policy Statement, which covers the strategic road and rail networks and strategic rail freight interchanges; and

- The Future Homes and Buildings Standards, related to improving the energy efficiency and reducing the carbon emissions of new homes and non-domestic buildings.

We have been learning from other parts of the UK about how to increase public support for traffic reduction and avoid a backlash from drivers. We aspire to create a popular movement to support a liveable, people-friendly Winchester. As part of this, we have been exploring the use of visualisations as to what such a Winchester might look like and developing proposals to build on 50 years of pedestrianisation of Winchester High Street.

More recently, we have been concerned about transportation to the new Basingstoke and North Hampshire Hospital proposed near Junction 7 of the M3. There are no existing bus routes servicing this location, nor is there a rail link. Accordingly, it is forecast to give rise to significant increases in transport emissions without careful transport planning taking into account the climate crisis.

The SuperHomes project, partnering with National Energy Foundation and Petersfield Community Action Network, was successfully completed in October 2023. This supported homeowners to reduce the carbon footprint of their homes through arranging a Whole House Retrofit Plan to identify appropriate retrofit measures such as improved insulation, heat pumps, solar panels and other solutions. More than 150 plans were completed.

Subsequently, we ran free drop-in sessions, partnering with the City of Winchester Trust, at which owners of historic homes could meet with a retrofit expert and other specialists. These sessions were funded by WCC. We are currently undertaking a feasibility study to determine how best to take forward future retrofit projects and use the retrofit expertise we have developed.

Other lobbying and campaigning

We produced the updated annual briefings on the state of greenhouse gas emissions in Winchester District and the Hampshire County Area, using the latest Department for Energy Security and Net Zero 2021 data. These show that emissions from road transport, domestic, industry, commercial and public sectors have grown since the Covid pandemic period to reduce long term progress to the insufficient rate it was before the pandemic. It will be catastrophic if this trend continues. The data also shows that negative emissions (carbon removal from land use) have flat-lined, whereas local active emission mitigation measures need to accelerate to ensure negative emissions grow far more quickly. Transport emissions per head (mainly road transport) continue to be the main source of greenhouse gases in the district, at almost twice the national average.

We have also campaigned against proposals to reopen the Avington oil field close to Winchester. We are concerned not only with the extraction of oil within the district, but also the associated escape of methane into the atmosphere. We are pleased to note that WCC recently passed a motion stating that it is opposed to extraction of oil and gas. HCC on the other hand in its draft partial update of the Minerals and Waste Plan still supports oil and gas development. WinACC has responded to the consultations on the revision of the Minerals

and Waste Plan, pressing for stricter controls on licences for oil or gas extraction to take into account the impact of emissions created when fuels are burned.

WinACC has continued to coordinate a coalition of Winchester district bodies concerned about climate change under the name Winchester Together for Our Planet, to collaborate on initiatives to raise community awareness about climate change imperatives and influence our politicians.

National policy - WinACC cooperates with The Climate Coalition and others to create a stronger voice on national policy. This includes lobbying local MPs; encouraging supporters to write to MPs, sign petitions and take part in other national actions; and publicising our reactions to Government and UN climate policy announcements.

Winchester City Council – WinACC maintains a constructive working relationship with WCC. We hold regular meetings with officers responsible for planning and implementing WCC’s responses to the climate emergency and regularly attend or present at relevant Council meetings. We have continued our focus on WCC’s Carbon Neutrality Action Plan, welcoming its ‘greener faster’ emphasis.

Hampshire County Council – the past year has been a year of change at the Council, in large part due to the Council’s heavy focus on its structure, including Hampshire 2050, and its consultation on budget cuts. We have continued to liaise with local County Councillors on climate topics. We convene a group of people in community groups to coordinate our approach to influencing the County Council’s policies on climate matters such as transport and the minerals and waste plan.

Hampshire Climate Action Network (HampshireCAN) – WinACC set up HampshireCAN, which brings together people active on climate change in their communities in the local government areas of Hampshire, Portsmouth and Southampton. The aim is to learn from each other, coordinate activities and facilitate projects to mitigate climate change, and present a joint voice to HCC and other cross-border agencies (eg. Transport for the South East). WinACC provides one of the two HampshireCAN’s representatives at HCC’s Expert Stakeholder Forum on the climate, and provides basic infrastructure such as financial management, an email address and web presence.

Hampshire Pension Fund Divest (HPF Divest) – WinACC works through HPF Divest to encourage Hampshire Pension Fund to divest from fossil fuels. This has included deputations to the Pension Fund Board and lobbying alongside other interested parties.

Scientific and Technical Advisory Panel

The Panel continues to produce scientific and technical reports and blogs. Volunteer authors combine expertise in their field with a passion to help combat climate change. The Panel has recently reviewed the facts around hydrogen and produced a helpful explainer film, setting out why WinACC believes that, where possible, homes should be fitted with modern, efficient heat pumps rather than hydrogen boilers.

A WinACC volunteer also reported on a recent blog by a group of UK researchers who study public attitudes towards policies that will move the UK towards net zero. They say: ‘Interestingly, the government’s reluctance to intervene in people’s lives with climate policies does not reflect public opinion. There is actually UK-wide support for net zero policies –

including those that would involve lifestyle changes. Crucially, the public wants and needs the government to show clear and consistent leadership on climate change.’

Financial Review and Reserves Policy

Our donations for 2023/24 increased compared to the previous year due to several fundraising campaigns, including events organised by Winchester College, and some larger amounts received from several individual donors. We also launched a voluntary membership subscription scheme which has raised additional funds.

Income from charitable activities increased by over 20% compared to the previous year. As well as grants from the National Energy Foundation for the SuperHomes project, WinACC was able to recognise additional grant income during the year from South Downs National Park Authority, the main funder of the WeCAN project. We also received additional grant income from Winchester City Council for both the WeCAN project and the Community Solar project.

The Company’s total income for 2023/24 increased from £107,212 to £143,516 whilst expenditure decreased from £149,193 to £136,943. The expenditure decrease reflects careful management of both staff and office costs. The Company remains substantially protected from increases in energy prices and other property costs due to the donation of our serviced office by University of Winchester – the financial impact of this is included within the Statement of Financial Activities with an equal amount in income (as a benefit in kind) and expenditure reflecting an estimate of the commercial value of the benefit received.

Unrestricted reserves increased during the year from £27,291 as at 31 March 2023 to £29,830 as at 31 March 2024. This figure satisfactorily meets our reserves policy, which seeks to maintain unrestricted funds not designated for a specific use at a level equivalent to between three and six months’ typical unrestricted expenditure (excluding non-cash benefits in kind). Taking into account our budget for 2024/25 and recent positive developments in funding levels, the trustees consider this to be an adequate level of reserves in spite of ongoing uncertainty over economic developments.

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 s.418 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).

Our thanks to everyone who contributes to WinACC

Lastly, we would like to express our gratitude to all of the many people and organisations who contribute to WinACC in so many ways. This includes our members, those who participate in our open meetings, and the many volunteers who offer their time and energy to our Action Groups and projects. We are particularly grateful to those who donate to the charity – the platform on which our activities are built relies heavily on the regular donations we receive from our supporters and organisations like Winchester City Council. A special thanks also to our dedicated staff, who keep the whole thing running and help us deliver so many great initiatives.

On behalf of the Board of Trustees:

Ben Yarnall, Chair

Dated: 15 August 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

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 2024

I report on the accounts of the Company for the year ended 31 March 2024, which are set out on pages 17 to 26.

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

Dated: 16 August 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(Including Income and Expenditure account)

		2024			2023		
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income							
Donations and legacies		51,879	7,693	59,572	33,088	6,300	39,388
Charitable activities	3	30,435	52,200	82,635	34,720	32,587	67,307
Investment income		1,309	0	1,309	517	0	517
Total income		83,623	59,893	143,516	68,325	38,887	107,212
Expenditure							
Cost of raising funds		379	0	379	180	0	180
Charitable activities	5	80,705	55,859	136,564	101,871	47,142	149,013
Total expenditure		81,084	55,859	136,943	102,051	47,142	149,193
Net income / (expenditure) for year		2,539	4,034	6,573	(33,726)	(8,255)	(41,981)
Transfers	9	0	0	0	0	0	0
Total fund balances brought forward		27,291	15,049	42,340	61,017	23,304	84,321
Total fund balances carried forward		29,830	19,083	48,913	27,291	15,049	42,340

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

WINCHESTER ACTION ON CLIMATE CHANGE LTD
Company number: 08013043

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	6		1,879		142
CURRENT ASSETS					
Debtors	7	9,207		5,003	
Cash at bank and in hand		47,111		70,771	
		<u>56,318</u>		<u>75,774</u>	
CREDITORS: amounts falling due within one year	8	<u>(9,284)</u>		<u>(28,766)</u>	
NET CURRENT ASSETS			<u>47,034</u>		<u>47,008</u>
CREDITORS: amounts falling due after more than one year	8		0		(4,810)
NET ASSETS			<u>48,913</u>		<u>42,340</u>
FUNDS					
General funds			29,830		27,291
Restricted funds	9		19,083		15,049
TOTAL FUNDS			<u>48,913</u>		<u>42,340</u>

For the financial year ended 31 March 2024 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 15 August 2024 and signed on their behalf by:

Hugh McNaughtan, Treasurer

Dated: 15 August 2024

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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.

Associated Gift Aid, where the donor has confirmed in writing that it can be claimed, is recognised on successful submission of claims to HMRC.

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

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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 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.

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 cost at least £100. 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 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 £	2024 £	2023 £
Charitable activities				
Core activities	5,069	0	5,069	5,783
Fundraising	0	0	0	0
Supporting communities	5,780	47,200	52,980	16,335
Projects	18,886	5,000	23,886	43,617
Sales of services	700	0	700	1,572
	30,435	52,200	82,635	67,307

Income arising on core activities in 2023 and 2024 includes Priority Outcomes grant funding from Winchester City Council.

4. STAFF COSTS

	2024 £	2023 £
Wages and salaries	95,901	105,211
Social security costs	1,776	4,505
Pension expenses	3,318	2,152
Other	0	0
	100,995	111,868

The average number of staff employed during the year was 3.8 (2023 4.8). No employee received emoluments of £60,000 or more during this year or the prior year. During the year one employee was considered to be key management personnel (£21,532 emoluments for part-time employment; 2023 £19,228).

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.

5. EXPENDITURE

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Costs directly allocated to activities				
Staff costs (see note 4)	66,475	34,520	100,995	111,868
Direct project costs	8,213	13,810	22,023	18,431
Training and recruitment	46	743	789	727
	74,734	49,073	123,807	131,026
Support costs allocated to activities				
Serviced office	2,535	4,137	6,672	8,692
Marketing, comms and IT costs	752	1,153	1,905	1,501
Finance	1,106	0	1,106	1,076
Depreciation	126	289	415	47
Other costs	180	1,207	1,387	5,871
	4,699	6,786	11,485	17,187
Governance costs				
Accountancy and examination fees	1,100	0	1,100	700
Trustee and AGM costs	172	0	172	100
	80,705	55,859	136,564	149,013

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

Other costs for 2023 included £4,847 incurred on an upgrade to the charity’s website, the majority of which was allocated to restricted funds received for that purpose.

Included within accountancy and examination fees above are amounts due to the independent examiners of £800 and £700 for 2024 and 2023, respectively.

6. TANGIBLE FIXED ASSETS

	£
Cost as at 1 April 2023	719
Additions	2,152
Cost as at 31 March 2024	<u>2,871</u>
Depreciation as at 1 April 2023	577
Depreciation charge for the year	415
Depreciation as at 31 March 2024	<u>992</u>
Net book value as at 31 March 2024	<u>1,879</u>
Net book value as at 31 March 2023	<u>142</u>

7. DEBTORS

	2024 £	2023 £
Trade debtors	9,207	2,086
Accrued income and prepayments	0	2,917
	<u>9,207</u>	<u>5,003</u>

8. CREDITORS

	2024 £	2023 £
<i>Amounts falling due within one year:</i>		
Trade creditors	0	0
Accruals	4,156	4,018
Deferred income	5,128	24,748
	<u>9,284</u>	<u>28,766</u>
<i>Amounts falling due after more than one year:</i>		
Deferred income	0	4,810
	<u>9,284</u>	<u>33,576</u>

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9. RESTRICTED FUNDS

	Funds b/fwd £	Income £	Expenditure £	Transfer £	Funds c/fwd £
Administration Fund	3,512	0	(3,512)	0	0
Avington Oil Crowdfunding	0	506	(506)	0	0
Buildings & Transport Action	2,072	0	(222)	0	1,850
HampshireCAN	221	756	(424)	0	553
Hampshire Community Project (HCAN)	0	2,540	0	0	2,540
HCC Councillor Grants:					
Safer Streets	402	0	0	0	402
WeCAN	0	500	(500)	0	0
Incredible Edible – Community Action Hampshire	0	1,150	(349)	0	801
Lloyds Register Foundation	4,498	0	(4,498)	0	0
Nature Recovery Teg Downs	0	290	(290)	0	0
Retrofit Feasibility Study	0	6,430	(1,167)	0	5,263
Retrofit: Crowdfunding	1,709	0	(1,709)	0	0
WCC Project Grant	0	5,000	(5,000)	0	0
Soil Association/Sustainable Food Places grants (Food for the Planet/Good Food Mov't)	0	3,200	0	0	3,200
WeCAN: -South Downs National Park Authority	1,326	23,231	(20,429)	0	4,128
- Winchester City Council	0	6,290	(6,290)	0	0
WCC: Community Solar Fund	0	10,000	(10,000)	0	0
Winchester Green Week:					
- Great Big Green Week	309	0	0	0	309
- Paris Smith	1,000	0	(963)	0	37
	15,049	59,893	(55,859)	0	19,083

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Explanation of Funds:

Administration Fund - an anonymous donation used for staff recruitment and development of the membership scheme, as agreed with the donor.

Avington Oil – crowdfunding, utilised for a campaign to seek a halt to oil extraction from the Avington Oil Field.

Buildings & Transport Action - anonymous donations used for transport campaigning.

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

HCAN Hampshire Community Project – awarded by Action Hampshire to support project delivery of the Hampshire Communities for People and Planet 2024 programme.

HCC Councillor Grants - grants from individual Hampshire County Council Councillors to promote safer streets in Winchester and to contribute to the WeCAN project, including an event in South Wonston.

Incredible Edibles – Community Action Hampshire – grants from Hampshire County Council (£600) and Action Hampshire (£550) related to Greening for Wellbeing activities.

Lloyds Register Foundation – grant for the creation of media addressing objections to solar farm objections citing threats to national food security (fully utilised in 2023/24).

Nature Recovery Teg Downs – a Winchester City Council Town Forum small grant for the group's launch event.

Retrofit Feasibility Study – donation from anonymous donor to enable WinACC to plan the next phase of its ongoing retrofit projects.

Retrofit WCC Project Grant Scheme and Retrofit crowdfunding – Project Grant to enable WinACC to continue household retrofit campaigning during 2023/24, including events dedicated to retrofitting historic homes in the Winchester District. Part of the funding was matched with donations remaining from an earlier retrofit crowdfunding scheme.

Sustainable Food Places (SFP) grants collected on behalf of the Winchester Food Partnership (WFP) under SFP's 'Good Food Movement' programme for work by WFP 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 was funded during the year by the South Downs National Park Authority and Winchester City Council.

Winchester City Council's Community Solar fund has enabled WinACC to work with local community groups seeking to fund and install solar panels on community buildings in the Winchester District.

Winchester Green Week is a festival of eco events supported by WinACC (for the collection of revenues and payment of expenses). In addition to various individual donations received in the previous years, grants have been received from The Climate Coalition and Paris Smith Winchester.

10. UNRESTRICTED FUNDS

	Funds b/fwd £	Income £	Expenditure £	Transfer £	Funds c/fwd £
Designated funds	0	0	0	0	0
General funds	27,291	83,623	(81,084)	0	29,830
	27,291	83,623	(81,084)	0	29,830

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Fixed Assets	1,879	0	1,879	142	0	142
Debtors & accrued income	0	9,207	9,207	4,183	820	5,003
Bank and Cash	32,107	15,004	47,111	23,752	47,019	70,771
Creditors and accruals	(4,156)	(5,128)	(9,284)	(786)	(32,790)	(33,576)
	29,830	19,083	48,913	27,291	15,049	42,340

12. RELATED PARTY TRANSACTIONS

During the year no trustee was paid; two trustees were reimbursed expenses of £160 (2023: one trustee £101).

£13,860 aggregate donations were received from trustees during the year (2023: £6,220), none of which had conditions attached.

During the year the charity engaged the services of QCumber Consulting Ltd (QCC) for assistance with digital transformation planning and data cleansing. The owner and operator of QCC is the partner of a trustee of the charity. Fees to QCC have been agreed on normal commercial terms and the trustee concerned took no part in the decision to use QCC nor in fee negotiations. At 31 March 2024, fees to QCC amounting to £5,227 had been paid or accrued.