

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 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number 1150754 **Company number** 08013043

Directors and Trustees

Current: Sarah Gooding (Vice Chair)
Christine Holloway (Secretary to the trustees)
Tim Jackson
Emily Jones (appointed 20 March 2025)
Danny Lee
Hugh McNaughtan (Treasurer)
Merdith Odgers (appointed 16 November 2024)
Julia Stolle
Ben Yarnall (elected 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)
Sue Turner (retired 16 November 2024)

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 2025

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 eight in the previous year). These alternated between four governance meetings and four strategy meetings also 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, has continued to meet 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 six times during the year with four meetings devoted to finance related matters and two focussed 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 March 2024, remains 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 2024/25, 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 these aims included:

- creating systemic change by working with those in power: local government (at parish, district and county level), national government and bodies like national parks, 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

Our staff complement has been maintained at a consistent level during the past year. Jo Crocker, our Executive Director, leads a team of five part-time staff (equating to circa 3.8 full-time equivalents), as follows:

- Communications Manager, Kay Mitchell, maintains our website and social media channels, delivers regular WinACC News editions and supports our campaigns for systemic change.

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- Climate Manager, Stuart Mills leads our Winchester Climate Action Network (WeCAN), Community Solar and ongoing household retrofit activities.
- Climate Officer, Kim Blakeway, supports Stuart on the WeCAN project.
- Partnerships Manager, Francesca Singer-Ince, who returned from maternity leave in October 2024, develops our partnerships and works with volunteers.
- Office Manager, Amanda Parnham, runs our office.

With assistance from a freelancer specialist, we have made good progress during the year towards implementing improvements to our systems of data management to enable us to improve outreach.

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.

Summary of main ongoing and new campaigns and initiatives

Working with local communities

Winchester Climate Action Network (WeCAN)

Our WeCAN project, which commenced in March 2022, has completed another successful year with grant funding provided to June 2025 by South Downs National Park Authority (SDNPA), Winchester City Council (WCC) and Winchester Rotary. We are currently discussing further funding arrangements to enable us to continue this project through into 2026 and beyond.

WeCAN enables 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. Over the past year, we have worked with climate action groups set up by 17 communities, supporting them with a wide variety of projects. Feedback from research confirms the value of our dedicated team in helping to mobilise many sustainability initiatives.

Regular WeCAN events have been held to share ideas and experiences, including a three-year celebration event in July 2024 (40 people attended) to reflect on overall progress and shared success. Training sessions have been delivered for 15 volunteer Energy Champions. Partnering with Energise South Downs, we have delivered four Future Energy Landscape (FEL) renewable energy workshops to rural communities (attended by around 80 people), informing and consulting on the need for and acceptability of renewable energy technology in the local landscape. More are planned. South Wonston Sustainability surveyed residents on the results of their FEL session, with 68% of 209 responses supporting wind and solar projects. A monthly newsletter for parish and community group contacts shares information, ideas and experience and promotes training and funding opportunities. Around 100 volunteers are now regularly engaged in WeCAN activities.

Activities initiated or supported include thermal imaging loan schemes, energy champion survey schemes, heat pump and solar panel information sessions, Green Open Home events and home energy speaker events, Climate Fresk workshops, climate and repair cafes, local recycling directories and much more. Volunteers from three local repair cafes presented at a

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network event to encourage more WeCAN groups to set up repair cafes. A climate café was also organised with Whiteley Town Council to start a new sustainability group. 30 business owners and managers attended a Business Sustainability event in Alresford. With funding from the Good Food Movement, Winchester Food Partnership has produced four community food and waste climate project toolkits.

Community Solar Support Scheme

In March 2025 we completed a highly successful 18-month project to support communities in the Winchester District 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 was eligible – including village halls, faith organisations, sports organisations and community groups. The project was funded via WCC by the UK Shared Prosperity Fund.

As a result of the support delivered by the project, we engaged with local communities over potential upgrades for 29 community buildings, with 19 converted to active engagements. By February 2025 solar panel installations had been completed on 9 buildings generating over 70 MW hours of electricity in the period and enabling accumulated carbon savings of 14.7 tonnes CO₂e in the period, with significantly more in a full year. In aggregate, the £30,000 grants we received enabled local communities to access over £192,000 of funding for solar work. These achievements were significantly in excess of the targets set for the project.

Decarbonisation plans have been prepared for several other buildings, and applications for funding for a further two installations had already been submitted. There is potential for further installations if the project can be extended, so we have submitted an application for further funding from the UK Shared Prosperity Fund.

Winchester Green Week

WinACC again supported Winchester Green Week, the seventh annual festival to encourage and celebrate sustainable living, in September 2024. Its theme was ‘Let’s Grow Greener Together’. Around 100 events took place, organised by over 50 local communities, environmental groups, educational institutions, faith groups, local authorities and businesses in the Winchester District, giving people a chance to discover everyday ways to reduce their impact on the planet.

Homes across Winchester with green upgrades also opened their doors, offering visitors the chance to see and discuss energy-saving measures. Open Fire, a photography exhibition about impacts of the climate crisis, was hosted by the University of Winchester. Other events included a series of walks and workshops held by Winchester School of Art; a family friendly community cycle ride, a second-hand shop fashion show; plant pot and bird feeder making at the City museum; Green Week evensong at Winchester Cathedral; talks and film screenings.

Winchester Green Week 2025 will take place from Saturday 20th September to Sunday 28th September 2025.

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. Its two Community Allotments at Edington Road, Winchester run open sessions for volunteers, while its greenhouses facilitate crop experimentation in our ever-changing climate. Mini-events for families with young children aim to spark a love of gardening, and a local scout group completed their gardening badges. Open days are held in April for Good to Grow Week (we were interviewed for local radio) and in September for Green Week. It has also been helping a small group of residents in Winnall and WCC to revitalise a local Community Garden. Financial support has been received from Hampshire County Council and Action Hampshire's Greening for Wellbeing.

Other community activities

Member meetings in 2024/25 began with prospective parliamentary candidates giving members the chance to find out where candidates stood on the climate crisis. In early October WinACC organised a workshop 'Leading action on the climate emergency', hosted by WCC, to highlight the role of local leaders in tackling climate change. Over 30 parish, city and county councillors, together with our Winchester MP, took part. The focus was how councils at all levels can work together to reduce the carbon footprint of transport, domestic energy and land use. This will be even more important as devolution and local authority reorganisation proceed. Our final member meeting of the year was devoted to considering the DEFRA Land Use consultation and the potential outcomes for Winchester District, covering key themes like protecting nature, renewable energy infrastructure and sustainable drainage to reduce flood risk.

We were delighted to receive a grant from the National Lottery Community Fund which is enabling us to reach out and listen to under-represented members of the Winchester community, develop a more welcoming and inclusive culture, and support diverse voices to engage with decision makers in calling for a fair transition to a cleaner, greener Winchester.

Increasing renewable energy generation

WinACC's Renewable Energy Action Group has maintained its support for high quality planning applications for solar farms in the Winchester District, seeking to address concerns raised in response to planning applications. Every 100 megawatts of new solar farm capacity installed produces about 18% of the District's total electricity consumption.

During the year we have continued to support the proposed 20MW solar farm at South Lynch, near Hursley just outside Winchester, for which planning consent has been given. This will be capable of supplying up to 3.5% of the District's electricity consumption. In addition, we continued to track and support the delayed Denmead 50MW solar farm application, which received planning permission in October 2024.

We are also supporting proposed solar sites at Titchfield Lane, Wickham and to the southwest of Hursley. The former will generate around 50MW, enough to power 11,900 homes in the District. This proposed development is expected to achieve greater than the mandatory requirement in biodiversity net gains associated with habitat and hedgerow units. The Hursley site will be a 5MW installation, equivalent to taking 580 cars off the road or

planting 60,000 trees over the scheme's lifetime. This will provide electricity for the IBM complex through a private wire from the panels to the site, without having to involve a grid connection which can be difficult to achieve.

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

Reducing emissions from buildings and transport

Household Retrofit projects

Earlier this year, we were delighted to be able to enter into a two-year agreement with The Environment Centre (tEC) as a Community Partner, together with Petersfield Community Action Network and Alton Energy, to deliver the 'My Home Made Better' project. tEC has been awarded a grant by the Energy Saving Trust under the Energy Industry Voluntary Redress Scheme.

The project's aim is to engage with enough people directly in their communities and support households through retrofits of their homes to shift the level of awareness, confidence and understanding of home energy transition across Hampshire, Portsmouth and Southampton. This will involve experienced energy advisers providing free advice to households, connecting them directly with professional retrofit coordinators, surveyors, architects, and installers in Hampshire. The project will also train and co-ordinate volunteer Energy Champions to provide retrofit information and run activities in their local communities. It is hoped that the project will result in the installation of over 4,000 retrofit measures within a year of project completion and will eliminate more than 3,600 tonnes of annual CO₂e emissions. WinACC is tasked with delivering an appropriate portion of these in the Winchester District.

Our work on the project commenced from November 2024 and will run until October 2026. During the first few months of the project, we have already brought on board 10 volunteer Energy Champions to help deliver the work required and have reached out to over 800 households.

Our involvement in the 'My Home Made Better' project is a natural extension for WinACC of the successful SuperHomes project we worked on in previous years. We also benefitted in 2024 from being able to perform a Retrofitting Winchester Project Feasibility Study with funds kindly donated by an anonymous donor. In addition, we have received a small grant from The Oak Foundation to work with Winchester Cathedral to showcase retrofit actions on their historic homes.

Transport and Planning

WinACC's Transport and Planning Action Group continues to press our local councils, government bodies and developers to ensure that spatial planning and development makes it possible to live sustainably. In 2024/25 the main areas were as follows:

- **Local Plans** – consulting, coordinating and submitting responses to consultations on the Winchester District Local Plan leading up to the Regulation 19 Examination which commenced in April 2025. We welcome the higher standards proposed for new buildings and are suggesting the inclusion of practical requirements on developers to improve the effectiveness of the draft Plan’s aspirations for more sustainable transport.
- **Proposed local planning developments** – the Council and its consultants are making progress on plans for the redevelopment of the Central Winchester Regeneration Area and Winchester Station Approach. We are largely supportive of their approach, while presenting the case for further reductions to traffic blight and air pollution and more space for a transport interchange at the station. We have also highlighted the climate implications of the transport elements of plans submitted for permission to develop Bushfield Camp. We advised local residents responding to the consultation on the Sir John Moore Barracks Concept Master Plan, where we would like to see greater focus on walking and cycling provision and good public transport connectivity. We have reservations about the proposed Andover Road park-and-ride facility because it would cost a lot without reducing emissions from cars even if it reduced congestion in the city centre.
- **Integrated transport** – in March 2025 we set out our vision for Winchester with sustainable transport where streets are for people, a city with reliable and affordable public transport and without unnecessary traffic within the city walls. We convene a task-and-finish working group to report to the Greener Futures Partnership (a cross-sector group on climate and the green economy brought together by WCC) on how the partners can influence public opinion in support of active travel. We are pleased to be on WCC’s Air Quality Strategy Group and supported their introduction of stricter air quality standards. We demonstrated to the M3 Junction 9 Public Enquiry that Highways England had failed to produce adequate data to support their proposals and that their own cost/benefit analysis showed it would be an expensive waste of money. We were therefore disappointed by confirmation of funding for this project. We replied to an invitation by the Government to explain how transport could be better integrated.
- **Better bus services** – an essential part of an integrated approach to active travel. We commented on Hampshire County Council’s (HCC’s) redrafted Bus Service Improvement Strategy and its Bus Partnership Scheme; presented the case for bus route planning to be the first step in developing spatial planning proposals in Winchester, including at Winchester Railway station and in the centre of the city; and participated in a business-led cross-party group on improving rural bus services. We argued against HCC’s proposals to discontinue publishing bus timetables and maps because information available at key locations like bus and railway station is often out-of-date and incomplete.
- **Walking, wheeling and cycling** – we continue to work alongside Cycle Winchester and Winchester Walking Strategy Group in responding to consultations such as for Liveable Fulford and the Local Cycling and Walking Infrastructure Plan.
- **Government consultations** – we provided input on the National Planning Policy Framework proposed changes, supporting densification of housing, good transport infrastructure (including for freight), abandonment of ‘predict and provide’ in road planning, encouragement of active travel, good public access to green spaces, facilitation of green energy provision and tackling climate change.

Other lobbying and campaigning

WinACC produced its updated annual briefing on the state of greenhouse gas emissions in Winchester District and in the Hampshire County Area, using the latest Department for Energy Security and Net Zero data from 2005 to 2022. This confirmed that emissions have returned to the pre-COVID pandemic trajectory, an average reduction of under 3% per year, which is nowhere near enough to hit the 2030 net zero targets. Transport emissions have continued to grow while other categories have levelled off. The District's transport emissions continue to be twice the national average.

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, attend or present at relevant Council meetings. We are also involved in several Council groups including the Air Quality Steering Group, Greener Futures Partnership and Shared Prosperity Fund Board. The Council Cabinet Member for climate attends our Trustee Board as an observer.

Hampshire Climate Action Network (HCAN) – WinACC hosts this network of groups active on climate change in their communities in the local government areas of Hampshire, Portsmouth and Southampton, and now the Isle of Wight. The aim is to learn from each other, coordinate activities and facilitate projects to mitigate climate change, and present a joint voice to the County Council and other public bodies.

Building on WinACC's 'South Downs for Nature – Not Oil' campaign in 2023 against the renewal of drilling for oil in the South Downs National Park, HCAN gave evidence to the Planning Inspector at the Regulation 19 examination of the Minerals and Waste Plan for the Hampshire Authorities (HCC, Portsmouth City Council, Southampton City Council, New Forest National Park Authority and the South Downs National Park Authority). We suggested changes of wording to make more stringent the conditions which should be satisfied before an application for oil or gas extraction could be approved.

HCAN sends representatives to the County Council Climate Expert Forum, and its chair (a WinACC trustee) represents voluntary and community groups at the cross-agency Hampshire 2050 Partnership, playing a role in the Partnership's Year of Health and Wellbeing.

Through HCAN and the South East Climate Alliance, WinACC was the catalyst in coordinating the voice of climate groups across England in response to the Government's English Devolution White Paper: 'Power and Partnership: Foundations for Growth', pressing for the Government to create a duty on Mayoral strategic authorities to lead strategy on both climate and nature.

WinACC has been working with other established local groups to consider the implications for both devolution to large Mayoral Combined strategic authorities and Local Government Reorganisation that will replace district and county councils with unitary authorities that will deliver all local services. A Hampshire and Solent Mayoral Combined Authority is expected to be created, replacing Hampshire County Council, Portsmouth and Southampton City Councils and the Isle of Wight Council. In May 2026 people will be voting for a new elected Mayor to run this Authority. Winchester City Council will cease to exist in 2027 or 2028.

Hampshire Pension Fund Divest (HPF Divest) – about 50 members of the Hampshire Pension Fund coordinated by WinACC lobby persistently for the Fund to divest from fossil fuels, mostly through occasional deputations to the Pension Fund Board.

National policy - WinACC cooperates with The Climate Coalition and others to create a stronger voice on national policy. This includes lobbying local MPs, and encouraging supporters to write to MPs, sign petitions and take part in other national actions. The Winchester constituency MP elected in May 2024 spoke to our workshop ‘Leading action on the climate emergency’ and we took him to visit local groups taking actions from installing solar panels to setting up repair cafes. Ben Yarnall, our Chair of Trustees reported:

“It is fantastic that we share common ground with our local MP, Danny Chambers who also wants to support legislation changes calling for higher building standards for new buildings. We look forward to following his progress on this”.

Scientific and Technical Advisory Panel

The Panel provides a forum for discussion of scientific and technical issues for WinACC members. It produces reports and blogs to help people understand the issues better. Material is internally reviewed and referenced. Significant material has been contributed over the past year on hydrogen; small modular (nuclear) reactors (SMRs) and nuclear power in general; carbon capture and storage (CCS); sustainable aviation fuels (SAF); emissions from cruising; heat pumps, including a look at the economics; food production; methane emissions from local oil and gas production; and the Hampshire Minerals and Waste Plan.

Our research has generally underlined the WinACC view that short term actions to reduce energy demand and increase renewable electricity production – mainly through wind and solar – should be prioritised over technological initiatives to produce new fuels and continue using fossil fuels, where timeframes, emissions savings and costs are often uncertain.

Financial Review and Reserves Policy

Our donations for 2024/25 increased compared to the previous year due to several fundraising campaigns, including events organised by The Big Give Trust and 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 were at a level similar 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 charity’s total income for 2024/25 increased by 12% from £143,516 to £161,050 whilst expenditure increased by only 2.4% from £136,943 to £140,279. Consequently, our reserve levels have grown over the year. We remain 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 £29,830 on 31 March 2024 to £47,010 on 31 March 2025. 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 account of our budget for 2025/26 and recent positive developments in funding levels, the trustees consider this to be an adequate level of reserves despite 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 charity'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 members, those who participate in our open meetings, and the many volunteers who give time and energy to our Action Groups and projects. We are grateful to people 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: 14 August 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

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 2025

I report on the accounts of the Company for the year ended 31 March 2025, which are set out on pages 16 to 25.

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: 15 August 2025

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

		2025			2024		
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income							
Donations and legacies		68,415	7,418	75,833	51,879	7,693	59,572
Charitable activities	3	19,026	64,099	83,125	30,435	52,200	82,635
Investment income		2,092	0	2,092	1,309	0	1,309
Total income		89,533	71,517	161,050	83,623	59,893	143,516
Expenditure							
Cost of raising funds		1,545	56	1,601	379	0	379
Charitable activities	5	70,808	67,870	138,678	80,705	55,859	136,564
Total expenditure		72,353	67,926	140,279	81,084	55,859	136,943
Net income / (expenditure) for year		17,180	3,591	20,771	2,539	4,034	6,573
Transfers	9	0	0	0	0	0	0
Total fund balances brought forward		29,830	19,083	48,913	27,291	15,049	42,340
Total fund balances carried forward		47,010	22,674	69,684	29,830	19,083	48,913

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 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	6		2,030		1,879
CURRENT ASSETS					
Debtors	7	8,157		9,207	
Cash at bank and in hand		82,982		47,111	
		<u>91,139</u>		<u>56,318</u>	
CREDITORS: amounts falling due within one year	8	<u>(23,485)</u>		<u>(9,284)</u>	
NET CURRENT ASSETS			<u>67,654</u>		<u>47,034</u>
CREDITORS: amounts falling due after more than one year	8		0		0
NET ASSETS			<u>69,684</u>		<u>48,913</u>
FUNDS					
General funds			47,010		29,830
Restricted funds	9		22,674		19,083
TOTAL FUNDS			<u>69,684</u>		<u>48,913</u>

For the financial year ended 31 March 2025 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 14 August 2025 and signed on their behalf by:

Hugh McNaughtan, Treasurer

Dated: 14 August 2025

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

WINCHESTER ACTION ON CLIMATE CHANGE LTD
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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 £	2025 £	2024 £
Charitable activities				
Core activities	3,918	0	3,918	5,069
Fundraising	679	0	679	0
Supporting communities	0	40,349	40,349	52,980
Projects	13,265	23,750	37,015	23,886
Sales of services	1,164	0	1,164	700
	19,026	64,099	83,125	82,635

Income arising on core activities in 2024 and 2025 includes Priority Outcomes grant funding from Winchester City Council.

4. STAFF COSTS

	2025 £	2024 £
Wages and salaries	106,130	95,901
Social security costs	2,674	1,776
Pension expenses	2,814	3,318
Other	0	0
	111,618	100,995

The average number of staff employed during the year was 6 (2024: 6), all of whom were part-time, representing an average full-time equivalent of 3.6 (2024: 3.8). No employee received emoluments of £60,000 or more during this year or the prior year. One employee was considered to be key management personnel (£23,033 emoluments for part-time employment; 2024: £21,532).

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	2025	2024
	£	£	£	£
Costs directly allocated to activities				
Staff costs (see note 4)	62,285	49,333	111,618	100,995
Direct project costs	3,636	10,530	14,166	22,023
Training and recruitment	108	0	108	789
	66,029	59,863	125,892	123,807
Support costs allocated to activities				
Serviced office	2,293	4,379	6,672	6,672
Marketing, comms and IT costs	288	1,338	1,626	1,905
Finance	578	457	1,035	1,106
Depreciation	315	465	780	415
Other costs	41	1,368	1,409	1,387
	3,515	8,007	11,522	11,485
Governance costs				
Accountancy and examination fees	1,080	0	1,080	1,100
Trustee and AGM costs	184	0	184	172
	70,808	67,870	138,678	136,564

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 £900 and £800 for 2025 and 2024, respectively (net of VAT).

6. TANGIBLE FIXED ASSETS

	£
Cost as at 1 April 2024	2,871
Additions	931
Cost as at 31 March 2025	3,802
Depreciation as at 1 April 2024	992
Depreciation charge for the year	780
Depreciation as at 31 March 2025	1,772
Net book value as at 31 March 2025	2,030
Net book value as at 31 March 2024	1,879

7. DEBTORS

	2025 £	2024 £
Trade debtors	0	9,207
Accrued income and prepayments	8,157	0
	8,157	9,207

8. CREDITORS

	2025 £	2024 £
<i>Amounts falling due within one year:</i>		
Trade creditors	0	0
Accruals	7,677	4,156
Deferred income	15,808	5,128
	23,485	9,284
<i>Amounts falling due after more than one year:</i>		
Deferred income	0	0
	23,485	9,284

9. RESTRICTED FUNDS

	Funds b/fwd £	Income £	Expenditure £	Transfer £	Funds c/fwd £
Big Give Green Match Funding	0	5,546	(1,686)	0	3,860
Buildings & Transport Action	1,850	0	(197)	0	1,653
Hampshire Community Action Network	553	117	675	0	1,345
Hampshire Community Project (HCAN)	2,540	0	(2,540)	0	0
HCC Councillor Grants: Sustainable Transport	402	1,000	0	0	1,402
Future Energy Landscapes	0	1,000	0	0	1,000
Incredible Edibles – Community Action Hampshire	801	0	0	0	801
National Lottery Community Fund	0	3,221	(3,221)	0	0
Oak Foundation	0	1,755	0	0	1,755
Retrofit Feasibility Study	5,263	0	(5,263)	0	0
Soil Association/Sustainable Food Places grants (Food for the Planet/Good Food Mov't)	3,200	0	(1,701)	0	1,499
WeCAN: -South Downs National Park Authority	4,128	30,128	(24,813)	0	9,443
- Winchester City Council	0	5,000	(5,000)	0	0
WCC: Community Solar Fund	0	20,000	(20,000)	0	0
WCC Project Grant	0	3,750	(3,750)	0	0
Winchester Green Week:					
- Great Big Green Week	309	0	(393)	0	(84)
- Paris Smith	37	0	(37)	0	0
	19,083	71,517	(67,926)	0	22,674

Explanation of Funds:

Big Give Green Match Funding – donations towards WinACC’s digital transformation.

Buildings & Transport Action - anonymous donations for transport campaigning.

Hampshire Climate Action Network (HCAN) – WinACC provides support services to HCAN, including 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 to promote safer streets and sustainable transport in Winchester District.

HCC Councillor Grants – grants to contribute towards the costs of Future Energy Landscapes workshops in Denmead and Droxford.

Incredible Edibles – Community Action Hampshire – grants from Hampshire County Council and Action Hampshire related to Greening for Wellbeing activities.

National Lottery Community Fund – grant funding for climate outreach.

Oak Foundation – grant funding to work with Winchester Cathedral to showcase retrofitting of the Cathedral’s historic houses.

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

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.

WCC Community Solar Fund, ultimately sourced from the UK Shared Prosperity Fund, has been used to work with local community groups seeking to fund and install solar panels on community buildings in the Winchester District.

WCC Project Grant – funding for freelance support to set up new systems, educate/guide staff, action groups and community groups.

Winchester Green Week is a festival of eco events supported by WinACC (for the collection of revenues and payment of expenses). Grants were 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	29,830	89,533	(72,353)	0	47,010
	29,830	89,533	(72,353)	0	47,010

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2025 £	Unrestricted £	Restricted £	2024 £
Fixed Assets	2,030	0	2,030	1,879	0	1,879
Debtors & accrued income	8,157	0	8,157	0	9,207	9,207
Bank and Cash	44,500	38,482	82,982	32,107	15,004	47,111
Creditors and accruals	(7,677)	(15,808)	(23,485)	(4,156)	(5,128)	(9,284)
	47,010	22,674	69,684	29,830	19,083	48,913

12. RELATED PARTY TRANSACTIONS

During the year no trustee was paid; no trustees were reimbursed expenses (2024: two trustees: £160).

£3,248 aggregate donations were received from trustees during the year (2024: £13,860), none of which had conditions attached.