

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**



**ALTON CLIMATE ACTION
AND NETWORK**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1189431

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

ALTON CLIMATE ACTION AND NETWORK
(Charitable Incorporated Organisation)

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ALTON CLIMATE ACTION AND NETWORK
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1189431
WORKING NAMES	Alton Climate Action and Network ACAN
DATE OF REGISTRATION	11th May 2020
START OF FINANCIAL YEAR	1st April 2022
END OF FINANCIAL YEAR	31st March 2023
TRUSTEES AT 31ST MARCH 2023	Jennifer Griffiths Eleanor Hill Philippa Brealey Emma Jones
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 11th May 2020

OBJECTS

1) To promote sustainable development for the benefit of the public by the preservation, protection and improvement of the physical and natural environment and the prudent use of natural resources. 2) 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. Sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

CORRESPONDENCE ADDRESS	9 Divers Close Alton GU34 2LE
PRIMARY BANKERS	National Westminster Bank Plc 250 Bishopgate London EC2M 4AA
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

ALTON CLIMATE ACTION AND NETWORK

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Governance

Membership of ACAN is open to anyone resident or working within a 15-mile radius of Alton Town Hall. Membership fees will not be levied. Donations of money and time will be welcomed.

ACAN is an umbrella organisation which has partnered with several existing organisations including ALFI (Alton Local Food Initiative) and Energy Alton. These groups are financially independent of ACAN.

It has launched several groups including:

AVLAN (Alton & Villages Local Action for Nature)
Alton Community Share
Cycle Alton
Alton Repair Cafe
Action on Plastic
Young ACAN

These groups use our connections, as necessary, for grant applications and share our bank account. Together they form a community action network.

Objectives and Activities

The objects of the CIO as set out in our Constitution and approved by the Charity Commission are:

1. To promote sustainable development for the benefit of the public by the preservation, protection and improvement of the physical and natural environment and the prudent use of natural resources.
2. 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.

Sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

In planning our activities for the year we have kept in mind the Charity Commission's guidance on public benefit at our committee meetings.

ACAN's focus has been on:

1. Reducing greenhouse gas emissions.
2. Reducing waste.
3. Restoring our natural environment for the benefit of wildlife as well as the wellbeing of local people.
4. Building community by encouraging sharing.
5. Building awareness of the climate and environmental crisis and encouraging people to change their own habits while also demanding our local and national government to improve their behaviours to mitigate and adapt to climate change.
6. Working with local government to improve infrastructure for cycling and walking.
7. Encouraging young people to work together to reduce their impact on the climate and by doing so to also address their mental wellbeing.

These activities will benefit local people by reducing their bills for domestic heating, transport and food as well as by building community and helping us all to prepare better, physically and emotionally, for an uncertain future.

We received a significant grant from the Wild Trout Trust (via the Environment Agency and in partnership with Surrey Wildlife Trust) for our River Wey Restoration Project which had been put on hold pending the receipt of a necessary flood consent permit. This permit was received late in this financial year and the project has been scheduled for completion in the summer of 2023.

We had a project manager for our Eco-Streets project for 12 hours a week in 2022/23 funded by a grant from Hampshire County Council, and 7 hours per week of administrative support from Alton Town Council since December 2022. All other work was undertaken by volunteers.

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TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2023

Achievements and Performance

The main activities are as follows:

1. Young ACAN ran 2 very successful clothes swaps to address the environmental damage caused by fast fashion. They also hosted a schools Eco Conference attended by students from 12 local schools. Workshops were offered on a number of topics allowing students to learn skills helping them to address the climate crisis and reduce their anxiety levels by taking positive action. A questionnaire was conducted to assess the level of climate understanding and anxiety amongst local young people. The results have been published and shared with health and education professionals. A touring exhibition of quotes from young people on their feelings and fears, was created together with an online booklet available to all to download. Some of Young ACAN also had the opportunity to meet their local MP to share their concerns and to question him about government policy.
2. ACAN set up an Eco-Streets project to focus on a small area of the town to trial the effectiveness of door-to-door campaigning and engaging with people in their own neighbourhood. The project enabled ACAN to trial more creative and artistic methods of engaging with local residents. This project will wind up in July 2023 when an assessment report will be produced highlighting the pros and cons of these approaches.
3. ACAN has worked with Energy Alton to staff and run an Energy Advice Café in premises provided by Alton Town Council, opening for 6 sessions per week during the winter to provide advice to local people on how to reduce their energy consumption and bills.
4. AVLAN has had to give up one of its verge management licences to protect the safety of a volunteer and now has 4 HCC licences for verges, 2 EHDC licences for community spaces, and manages two other community spaces – one with Eco-Church and the other with Abri housing. AVLAN also continues to monitor the river Wey in anticipation of the River Wey Restoration Project and has planted 1750 native hedge whips in 2 locations in Alton. AVLAN teamed up with Petersfield Climate Action Network to distribute fruit trees to 100 households in the area.
5. Our Lobbying & Campaigning Group joined with our neighbouring Petersfield Climate Action Network to address all 4 active political parties in this area on Plugging the Policy Gaps regarding the climate and environmental crises..

Financial Review

The trustees have reviewed the charity's reserves and established that running costs currently total around £3100 per year. Fundraising to cover these costs is ongoing with significant donations coming in through the Donate button on the website.

ACAN's bank balance has remained higher than expected due to the delay in receiving the necessary permit from the Environment Agency to allow the River Wey Restoration project to progress. This has now been received and those funds will be spent in the first half of financial year 2023/2024.

The Eco-Streets project started later than anticipated so is carrying funds over into FY 23/24.

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 17/7/2023

Signed on their behalf by Trustee 

Printed Name: ELEANOR HILL

ALTON CLIMATE ACTION AND NETWORK
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	4,646	7,884	12,530	41,207
Activities for Generating Funds	3b	-	4,720	4,720	4,211
TOTAL INCOMING RESOURCES		4,646	12,604	17,250	45,418
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	2,279	28,982	31,261	25,413
Governance Costs	4b	675	-	675	575
TOTAL RESOURCES EXPENDED		2,954	28,982	31,936	25,988
NET INCOMING (OUTGOING) RESOURCES		1,692	(16,378)	(14,686)	19,430
Funds Brought Forward		2,146	30,538	32,684	13,254
Transfer Between Funds		(2,421)	2,421	-	-
TOTAL FUNDS CARRIED FORWARD		1,417	16,581	17,998	32,684

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

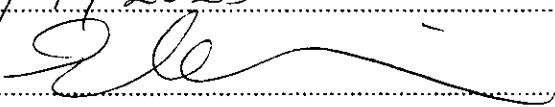
The notes on pages 8 to 14 form part of these financial statements.

ALTON CLIMATE ACTION AND NETWORK
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BALANCE SHEET
AS AT 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	2,092	16,581	18,673	33,259
Total Current Assets		2,092	16,581	18,673	33,259
Creditors: Amounts falling due within one year	9	675	-	675	575
NET CURRENT ASSETS		1,417	16,581	17,998	32,684
TOTAL ASSETS less current liabilities		1,417	16,581	17,998	32,684
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		1,417	16,581	17,998	32,684
Funds of the Charity					
General Funds		1,417	-	1,417	2,146
Restricted Funds	5	-	16,581	16,581	30,538
Total Funds		1,417	16,581	17,998	32,684

Approved by the Trustees on 17/7/2023

Signed on their behalf by Trustee 

Printed Name: ELEANOR HILL

ALTON CLIMATE ACTION AND NETWORK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

ALTON CLIMATE ACTION AND NETWORK

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023 : None

31st March 2022 : None

ALTON CLIMATE ACTION AND NETWORK

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations, Grants & Legacies					
Gifts & Donations	5	379	3,375	3,754	2,907
Grants	5	4,268	4,509	8,777	38,300
		4,646	7,884	12,530	41,207
b) Activities for Generating Funds					
Fundraising Income	5	-	4,720	4,720	4,211
		-	4,720	4,720	4,211

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Cost of Charitable Activities					
Action on Plastic	5	-	134	134	26
Administrative Expenses		144	-	144	297
Advertising & Publicity	5	497	1,369	1,867	3,549
Community Cupboard	5	-	2,988	2,988	6,699
Community Share	5	-	102	102	636
Cycle Alton	5	-	424	424	599
Eco Fair		-	-	-	788
Eco Hub		-	-	-	2,500
Eco Streets	5	-	9,579	9,579	-
Educational Support	5	-	4,479	4,479	5,801
Energy Café	5	-	23	23	-
Energy Alton		-	-	-	580
Film Screening		-	-	-	500
Gifts & Donations		130	-	130	-
Insurance Costs		672	-	672	491
River Wey Restoration	5	-	4,366	4,366	1,800
Sundry Expenses	5	87	2	89	204
Young ACAN	5	-	5,518	5,518	943
Website Costs		750	-	750	-
		2,279	28,982	31,261	25,413
b) Governance Costs					
Independent Examiners Fees	9	675	-	675	575
		675	-	675	575

ALTON CLIMATE ACTION AND NETWORK

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
ACAN Local	257	-	-	-	257
Action on Plastic Fund	-	300	134	-	166
Advertising Fund	-	-	-	-	-
AVLAN Fund	-	2,899	2,988	237	148
Community Cupboard	-	-	-	-	-
Community Share Fund	-	75	102	611	584
Cycle Alton	46	443	424	-	65
Eco Hub	-	-	-	-	-
Energy Café	-	398	23	-	375
Eco Streets Fund	8,633	1,610	9,579	1,085	1,749
Energy Alton Fund	-	-	-	-	-
Filming Fund	-	-	-	-	-
Gumbi Educational Support	-	4,720	4,479	-	241
Repair Café Fund	773	921	1,369	488	813
River Wey Fund	16,224	-	4,366	-	11,858
Young ACAN Fund	4,605	1,238	5,518	-	325
	30,538	12,604	28,982	2,421	16,581

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
ACAN Local	257	-	-	-	257
Action on Plastic Fund	-	-	-	-	-
Advertising Fund	(620)	70	393	943	-
AVLAN Fund	(583)	1,338	1,317	562	-
Community Cupboard	1,973	1,406	4,705	1,326	-
Community Share Fund	485	-	636	151	-
Cycle Alton	89	556	599	-	46
Eco Hub	31	-	2,500	2,469	-
Eco Streets Fund	-	9,434	801	-	8,633
Energy Alton Fund	80	-	580	500	-
Filming Fund	18	-	500	482	-
Gumbi Educational Support	1,590	4,211	5,801	-	-
Repair Café Fund	1,840	-	1,067	-	773
River Wey Fund	-	18,024	1,800	-	16,224
Young ACAN Fund	-	5,548	943	-	4,605
	5,160	40,587	21,642	6,433	30,538

The Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

ALTON CLIMATE ACTION AND NETWORK
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank & in Hand	2,092	16,581	18,673	33,259
	2,092	16,581	18,673	33,259

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiners Fees	675	-	675	575
	675	-	675	575

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	1,417	16,581	17,998	32,684
Long Term Liabilities	-	-	-	-
	1,417	16,581	17,998	32,684

ALTON CLIMATE ACTION AND NETWORK
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

ALTON CLIMATE ACTION AND NETWORK

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Alton Climate Action and Network on the accounts for the year ended 31st March 2023 set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 21st July 2023