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 2020

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**
Company number: 08013043

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Charity number** | 1150754 |
| **Company number** | 08013043 |
| **Directors and Trustees** | Paul Coverdale (Sustainable Business Network nominee)<br>Jo Crocker (from 2 November 2019)<br>Paula Ferguson (Winchester City Council nominee; from 9 June 2020)<br>Phil Gagg<br>Sarah Gooding (from 2 November 2019)<br>Bill Gunyon (Treasurer)<br>Richard Hall (until 2 November 2019)<br>Liz Harris (University of Winchester nominee; until 06 June 2019)<br>Jennifer Hobbs<br>Cllr Roger Huxstep (Hampshire County Council nominee; Vice-Chair)<br>David Jones<br>Jock Macdonald (Chair)<br>Cllr David McLean (Winchester City Council nominee; until 20 May 2019)<br>Mary Tiles (Vice-Chair)<br>Sue Turner (from 2 November 2019)<br>Anne Weir (until 2 November 2019)<br>Bob Whitmarsh |
| **Principal address** | Main Campus<br>University of Winchester<br>Sparkford Road<br>Winchester<br>Hampshire<br>SO22 4NR |
| **Registered office** | Main Campus<br>University of Winchester<br>Sparkford Road<br>Winchester<br>Hampshire<br>SO22 4NR |
| **Independent Examiner** | Knight Goodhead Ltd |
| **Bankers** | Unity Trust Bank (main account)<br>Triodos Bank |

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**
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**WINCHESTER ACTION ON CLIMATE CHANGE LTD**
Company number: 08013043

**TRUSTEES' REPORT**
***FOR THE YEAR ENDED 31 MARCH 2020***

## The Company

Winchester Action on Climate Change Ltd ("the Company") is a charitable company limited by guarantee, incorporated on 30 March 2012 and registered as a charity on 8 February 2013. The directors of the Company are also charity trustees for the purposes of charity law, and are generally referred to as trustees in this document. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1.

Winchester Action on Climate Change Ltd 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.

## Trustees

Trustees are appointed by member resolution at a general meeting or by resolution of the other trustees in between general meetings. Any trustees appointed by a resolution of the other trustees must retire at the next Annual General Meeting, although may be eligible for re-appointment. The Company held its seventh Annual General Meeting on 2 November 2019. Its trustees held four meetings during the reporting period.

The work of the staff team was supported by four Trustees' Committees: the Executive Committee, Finance Committee, Strategy Committee and Fundraising Committee.

## Objectives and activities

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".

## Statement of public benefit derived from activities

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees have considered how the activities planned will contribute to the aims and objectives they have set. The focus of our activities is to educate people living and working in Winchester District in subjects related to climate change, in particular the effective reduction of greenhouse gases by cutting use of fossil fuels and increasing generation of energy from renewable sources, in order to preserve, protect and improve the physical and natural environment and the prudent use of natural resources. The Company is committed to working in partnership with other agencies to secure effective action. All our activities are undertaken to further our charitable purposes for the public benefit.

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**
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**TRUSTEES' REPORT**
***FOR THE YEAR ENDED 31 MARCH 2020***

**Summary of main activities undertaken**

Working with the Local Authorities

The outlook for local climate action was transformed by the declaration of climate emergencies announced during the year by both Winchester City Council (WCC) and Hampshire County Council (HCC). The Company (known as WinACC) has a long history of working closely with both local authorities and welcomed the City Council's publication of a Carbon Neutrality Action Plan to deliver its ambitious target of a carbon neutral Winchester District by 2030.

In addition to sharing ideas for inclusion in the climate action plans for both Councils, WinACC has continued to respond to public consultations on major local developments. These include the joint HCC/WCC Winchester Movement Strategy and the Central Winchester Regeneration project, now known as Saxon Gate.

We have also undertaken community engagement activities alongside both Councils. To mark Clean Air Day 2019, a *No Idling Campaign* was well received by both the Councils and the public. Donations by WinACC supporters contributed towards the WCC community tree planting at Newlands Walk Open Space in Waterlooville.

All of these activities call on the expertise and time of the volunteer members of our Building and Planning, Transport, and Community Engagement Action Groups.

A member of WinACC's Science and Technology Advisory Panel, Bob Whitmarsh, published *Greenhouse Gas Emissions in Winchester District,* a report on local emissions based on official statistics. Now heading for its 10th annual edition in 2020, Bob's reports are a factor in WinACC's inclusion as a prospective member of a technical group to support the City Council's Carbon Neutrality Plan, alongside Friends of the Earth, Carbon Footprint and the University of Southampton.

Working with Local Employers

We have further developed our connections with local businesses. For example, WinACC was contracted to deliver waste audits and trader audits for the Boomtown Festival, a prominent local music event attracting over 60,000 attendees. Hopes of developing the relationship into a longer-term sustainability partnership were boosted by WinACC's selection as the Festival's Charity Partner, resulting in a large donation related to ticket sales.

For the first time, we took part in a Social Innovation Programme organised by the University of Winchester Student Hub. Mentored by managers from IBM Hursley, students offered solutions to a business challenge posed by WinACC. This was a very positive experience for all concerned. WinACC greatly values the range of opportunities presented by our close relationship with the University and the inspiring campus environment that we share.

Working with Local Communities

WinACC has continued to be the host organisation and key member of the steering group of the Winchester Food Partnership. The Partnership held an impressive launch event in July, attracting over 50 delegates to celebrate the successful application for Winchester to join the Sustainable Food Cities network.

**TRUSTEES' REPORT**
***FOR THE YEAR ENDED 31 MARCH 2020***

WinACC supported the second Winchester District Green Week, joining the steering group and managing a stall at the Winchester Cathedral Green Harvest Weekend. Under the theme of 'Make One Change', 60 events were contributed by 40 different organisations, attended by more than 8,000 people.

WinACC's contribution was an event at the Winchester Discovery Centre, *Riding Sunbeams: Community Energy Back on Track*, with the CEO of Community Energy South as the principal speaker. Positive feedback encouraged us to revive WinACC's Renewable Energy Action Group, in anticipation of greater opportunities for this important sector of climate action.

Our Community Engagement Group has been broadening it's range of activities from hosting formal events and meetings to include more informal gatherings such as Green Café Conversations.

WinACC's Food Action Group, known as "Incredible Edible Winchester", sustained the success of its community allotments. It has also attracted attention by installing community planters in Abbey Gardens in the heart of the City.

Campaigning

WinACC took part in *The Time is Now Mass Lobby*, held on the 26 June, with around 35 people from Winchester attending. Greener UK and The Climate Coalition co-organised the lobby with an estimated 12,000 people engaging more than 380 MPs for urgent action on the natural environment and climate change.

Winchester witnessed one of the country's first Climate Hustings to be held for the 2019 General Election. The event was jointly organised by Extinction Rebellion Winchester, the Winchester branch of Friends of the Earth and WinACC. Over 250 people heard guest speaker, Sir David King, former UK Government Scientific Advisor, before engaging with the political candidates.

WinACC is also involved in campaigns opposing the proposed M3 Junction 9 "improvements" and the runway extension at Southampton Airport.

Governance

In response to the climate emergency, WinACC Trustees approved a new Mission Statement in June: *WinACC's Mission is to play the pivotal role in Winchester becoming one of the first districts to achieve a net-zero carbon footprint.*

Trustees then commissioned a long-term strategic review, which is now nearing completion. To support this process, two open meetings provided opportunities for our members and supporters to input their views.

In the final month of the financial year, WinACC was hit with the impact of the Covid-19 pandemic and the UK-wide lockdown. Our staff are working from home and have been able to establish online platforms enabling the charity's various trustee and committee activities to continue.

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**
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**TRUSTEES' REPORT**
***FOR THE YEAR ENDED 31 MARCH 2020***

**Financial Review**

For the first time in a decade, WinACC embarked on a financial year without the benefit of core funding support from Winchester City Council, latterly worth £20,000 per annum. The improvement in our financial position over the year is therefore cause for satisfaction, together with gratitude to those who have made it possible.

Financial commitment from WinACC's supporters has remained typically firm, bolstered by a small number of exceptionally generous donations. Boomtown festival-goers also demonstrated empathy for the cause of climate change by donating £18,000 to WinACC, as the chosen charity partner for the 2019 Festival.

The Company's income for 2019/20 increased from £72,612 to £80,879, whilst expenditure fell from £90,070 to £56,280. The share of this surplus available to unrestricted funds is £8,410, boosting unrestricted reserves to £33,638 at 31 March 2020. This figure exceeds the upper threshold of the policy range for reserves by approximately £8,000. Trustees view this excess as an appropriate cushion to support expenditure during the Covid-19 lockdown and its immediate aftermath, enabling the charity to continue its activities as far as possible. Beyond that period, much uncertainty remains, as for all charities, but WinACC's reserves offer a degree of financial resilience to the crisis.

**Reserves policy**

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

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

**Disclosure of information to independent examiner**

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

On behalf of the Board of Trustees

JL Macdonald

Jock Macdonald
Chair of the Board of Trustees

Dated: 7/10/20

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**
Company number: 08013043

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**
***FOR THE YEAR ENDED 31 MARCH 2020***

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.

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**

Company number: 08013043

**INDEPENDENT EXAMINER'S REPORT**

**FOR THE TRUSTEES OF WINCHESTER ACTION ON CLIMATE CHANGE LTD**

***FOR THE YEAR ENDED 31 MARCH 2020***

I report on the accounts of the Company for the year ended 31 March 2020, which are set out on pages 10 to 17.

**Responsibilities and basis of report**

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

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

**Independent examiner's report**

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

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

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

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

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

**Date:** 3 September 2020

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**

**Company number: 08013043**

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

## (including Income and Expenditure account)

| | Notes | Unrestricted Funds | Restricted Funds | Total Funds 2020 | Unrestricted Funds | Restricted Funds | Total Funds 2019 |
|---|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ | £ |
| **Income** | | | | | | | |
| Donations and legacies | | 51,330 | **12,950** | 64,280 | 35,153 | - | 35,153 |
| Charitable Activities | 3 | 6,880 | 9,621 | 16,501 | 34,104 | 3,300 | 37,404 |
| Investment Income | | 98 | - | 98 | **55** | - | **55** |
| **Total Income** | | **58,308** | **22,571** | **80,879** | **69,312** | **3,300** | **72,612** |
| **Expenditure** | | | | | | | |
| Cost of Raising Funds | | 82 | 591 | 673 | 380 | - | 380 |
| Charitable Activities | 5 | 49,816 | 5,791 | 55,607 | 80,521 | 9,169 | 89,690 |
| **Total Expenditure** | | **49,898** | **6,382** | **56,280** | **80,901** | **9,169** | **90,070** |
| **Net income / (expenditure) for year** | | **8,410** | **16,189** | **24,599** | **(11,589)** | **(5,869)** | **(17,458)** |
| Transfers | | - | - | 0 | (844) | 844 | 0 |
| Total Fund Balances Brought Forward | | 25,228 | 1,821 | 27,049 | 37,661 | 6,846 | 44,507 |
| **Total Fund Balances Carried Forward** | | **33,638** | **18,010** | **51,648** | **25,228** | **1,821** | **27,049** |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**

**Company number: 08013043**

**BALANCE SHEET @ 31 MARCH 2020**

| | Notes | £ | 2020 £ | £ | 2019 £ |
|---|---|---|---|---|---|
| FIXED ASSETS | | | | | |
| Tangible Assets | 6 | | 0 | | 176 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 10,604 | | 3,654 | |
| Cash at bank and in hand | | 42,135 | | 29,715 | |
| | | 52,739 | | 33,369 | |
| CREDITORS: amounts falling due within one year | 8 | (1,091) | | (6,496) | |
| NET CURRENT ASSETS | | | 51,648 | | 26,873 |
| NET ASSETS | | | 51,648 | | 27,049 |
| FUNDS | | | | | |
| General Funds | | | 33,638 | | 25,228 |
| Restricted Funds | 9 | | 18,010 | | 1,821 |
| TOTAL FUNDS | | | 51,648 | | 27,049 |

For the financial year ended 31 March 2020 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

And signed on their behalf by



Jock Macdonald

Chair of the Board of Trustees

Dated: 7/10/20

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**

Company number: 08013043

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or 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.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

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

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Office space provided annually by the University of Winchester is treated as donation income and the relevant cost is included in expenditure.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual 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.

Charitable activities expenditure comprises of 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 company's defined contribution scheme 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 £500. They are valued at cost or a reasonable value on receipt, less depreciation. Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer equipment - 33.3% straight line.

2. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 30 March 2012 in the United Kingdom and was registered on 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 | 2020 | 2019 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Charitable activities** | | | | |
| Core funding | 4,000 | 500 | 4,500 | 8,240 |
| Fundraising | - | - | 0 | 5,578 |
| Supporting communities | 0 | 2,121 | 2,121 | 2,586 |
| Policy development | - | - | - | 20,000 |
| Food, Transport & Waste projects | 2,880 | 7,000 | 9,880 | 1,000 |
| | 6,880 | 9,621 | 16,501 | 37,404 |

Unrestricted income includes £2,880 for a service contract for the Boomtown Festival

## 4 STAFF COSTS

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 33,586 | 57,569 |
| Social security costs | 0 | 855 |
| Pension | 867 | 1,489 |
| | 34,453 | 59,913 |

The average number of staff employed during the year was 2 (2019: 4). No employee received emoluments of £60,000 or more during this year or the prior year.

During the year two trustees were reimbursed for expenditure totalling £126.93 (2019: nil) incurred on behalf of the Company.

During the year, none of the employees were considered to be key management personnel.

5 EXPENDITURE

| | Unrestricted | Restricted | 2020 | 2019 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Costs directly allocated to activities** | | | | |
| Direct staff costs (see note 4) | 32,540 | 1,913 | 34,453 | 59,913 |
| Direct project costs | 951 | 2,032 | 2,983 | 12,125 |
| Training and recruitment | 275 | - | 275 | 87 |
| | 33,766 | 3,945 | 37,711 | 72,125 |
| **Support costs allocated to activities** | | | | |
| Rent and utilities | 11,520 | - | 11,520 | 11,280 |
| Marketing and Communications | 2,196 | 1,846 | 4,042 | 3,598 |
| Finance | 1,087 | - | 1,087 | 1,467 |
| Depreciation | 176 | - | 176 | 177 |
| | 14,979 | 1,846 | 16,825 | 16,522 |
| **Governance costs** | | | | |
| Accountancy and examination fees | 876 | - | 876 | 845 |
| Trustee and AGM costs | 195 | - | 195 | 198 |
| | 49,816 | 5,791 | 55,607 | 89,690 |

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £480 for 2020 and 2019.
Included in rent and office costs is the 'in kind ' donation of office space from the University of Winchester. This has also been included in donation income.

6. TANGIBLE FIXED ASSETS

| | £ |
|---|---|
| Cost at 1 April 2019 and 31 March 2020 | 530 |
| Depreciation at 1 April 2019 | 354 |
| Depreciation charge for the year | 176 |
| Depreciation at 31 March 2020 | 530 |
| **Net book value at 31 March 2020** | **0** |
| Net book value at 31 March 2019 | 176 |

7. DEBTORS

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Trade debtors | 5,500 | 0 |
| Accrued income and prepayments | 5,104 | 3,654 |
| | 10,604 | 3,654 |

| 8. | CREDITORS: amounts falling due within one year | **2020** | **2019** |
|---|---|---|---|
| | | **£** | **£** |
| | Trade creditors | 166 | 5,695 |
| | Accruals | 925 | 801 |
| | | 1,091 | 6,496 |

| 9 | RESTRICTED FUNDS | **Funds b/fwd** | **Income** | **Expenditure** | **Funds c/fwd** |
|---|---|---|---|---|---|
| | | **£** | **£** | **£** | **£** |
| | **Greening Colden Common** (*orphan fund transferred to WinACC for environmental projects*) | 409 | - | - | 409 |
| | **Greening Fulflood** (*orphan fund transferred to WinACC for environmental projects*) | 462 | - | - | 462 |
| | **Councillor Grants** (County Council *supporting communities on climate change*) | 950 | 621 | (910) | 661 |
| | **Branding & Publicity** *(by anonymous donation)* | - | 5,213 | (1,689) | 3,523 |
| | **Buildings & Transport Action** *(by anonymous donation)* | - | 6,250 | (1,473) | 4,777 |
| | **Veg Cities** *(Sustainable Food Places grant)* | - | 7,000 | (323) | 6,678 |
| | **City Council** *(small projects for community groups)* | - | 2,000 | (500) | 1,500 |
| | **Winchester Green Week*** *(festival of eco-events)* | - | 1,487 | (1,487) | - |
| | | **1,821** | **22,571** | **(6,382)** | **18,010** |

*** WinACC provided a free service to the organisers of Winchester Green Week for the collection of revenues and payment of expenses

**WINCHESTER ACTION ON CLIMATE CHANGE LTD**

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

10 UNRESTRICTED FUNDS

| | Funds b/fwd | Income | Expenditure | Funds c/fwd |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Designated Funds for Tree Planting for Love Miles subscribers | 172 | 671 | (350) | 493 |
| **General Funds** | **25,056** | **57,637** | **(49,548)** | **33,145** |
| | 25,228 | 58,308 | (49,898) | 33,638 |

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted £ | Restricted £ | 2020 £ | Unrestricted £ | Restricted £ | 2019 £ |
|---|---|---|---|---|---|---|
| Fixed Assets | - | - | 0 | 176 | - | 176 |
| Debtors and accrued income | 2,604 | 8,000 | 10,604 | 3,654 | - | 3,654 |
| Bank and cash | 31,784 | 10,351 | 42,135 | 27,894 | 1,821 | 29,715 |
| Creditors and accruals | (750) | (341) | (1,091) | (6,496) | - | (6,496) |
| | **33,638** | **18,010** | **51,648** | **25,228** | **1,821** | **27,049** |

12 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.