

# CAMBRIDGE CARBON FOOTPRINT

England & Wales · Charity number 1127376

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05750297](#)

**Registered** 2009-01-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Cambridge Carbon Footprint  
The Bike Depot  
140 Cowley Road  
Cambridge  
CB4 0DL

**Phone** 01223844291

**Email** [info@cambridgecarbonfootprint.org](mailto:info@cambridgecarbonfootprint.org)

**Website** [www.cambridgecarbonfootprint.org](http://www.cambridgecarbonfootprint.org)

## Activities

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**Objects:** THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT BY RAISING AWARENESS OF CLIMATE CHANGE AND ENCOURAGING PRACTICAL STEPS TO REDUCE ATMOSPHERIC CARBON DIOXIDE LEVELS

**Activities:** Cambridge Carbon Footprint engages people from all walks of life to tackle climate change through personal commitments and collective action by providing information, resources, and support. Our approach uses circular economy and conscious consumption principles. We work primarily in Cambridgeshire.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL.
- Cambridgeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£137,883	£139,422	-	-
2023-12-31	£148,152	£127,036	-	-
2022-12-31	£119,323	£77,196	-	-
2021-12-31	£66,286	£93,806	-	-
2020-12-31	£106,679	£76,227	-	-

## Trustees

Name	Role	Appointed
Alexander William Mark Chidley		2023-02-02
Dr Clare Dyer-Smith		2024-11-28
Edward Coulman-Cook		2023-11-23
Iain James Smith		2022-12-07
Janet Diana Swadling		2025-05-21
Kirsten Danielle Newble		2023-10-12
Nicole Dang		2019-07-25
Shaun David Lindsay		2022-09-22
Stacey Ruggles		2024-11-28

**CAMBRIDGE CARBON FOOTPRINT**

England & Wales - Charity number 1127376

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# Accounts

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**Cambridge Carbon Footprint Limited**

*(A Company Limited by Guarantee)*

**Statement of Accounts**

**for the year ended 31 December 2024**

Company Registration Number – 05750297

Registered Charity Number - 1127376

# **Cambridge Carbon Footprint Ltd**

## **TRUSTEES' ANNUAL REPORT 2024**

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# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2024

### Legal and Administrative Information

**Status:** Cambridge Carbon Footprint is a charitable company limited by guarantee, incorporated on 21 March 2006 and registered as a charity on 5 January 2009.

Cambridge Carbon Footprint was established under a Memorandum of Association, which was amended to reflect the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles the members of the Trustee Board are elected at the AGM or can be appointed by resolution of the Board or co-opted by the Board.

Nine people served as Trustees of the charity during 2024.

Trustees	Role	Date became a Trustee	Date resigned
William McVey		1 Nov 2018	23 May 2024
Nicole Dang		25 Jul 2019	
Elizabeth Peachey		28 Nov 2019	28 Nov 2024
Shaun Lindsay		22 Sep 2022	
Heather Plumpton		7 Dec 2022	23 May 2024
Iain Smith	Secretary	7 Dec 2022	
Sandy Chidley	Chair	2 Feb 2023	
Kirsten Newble		26 Oct 2023	
Edward Coulman-Cook	Treasurer	23 Nov 2023	
Clare Dyer-Smith		28 Nov 2024	
Stacey Ruggles		28 Nov 2024	

One new Trustee has joined the Board since 31 December 2024

Janet Swadling 21 May 2025

**Registered address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Operational address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Independent examiner:** Gary Eves, FCCA c/o Websters Cambridge Limited, 10 Wellington Street, Cambridge, CB1 1HW

**Bank:** The Co-operative Bank, PO Box 250, Delft House, Southway, Skelmersdale WN8 6WT

**Company registration no.** 05750297

**Registered charity no.** 1127376

**Tel:** 01223 301842

**Email:** [info@cambridgecarbonfootprint.org](mailto:info@cambridgecarbonfootprint.org)

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2024

The Board of Trustees presents its report and the financial statements for the year ended 31<sup>st</sup> December 2024.

### Objects of the Charity

The object of the Charity as stated in the Memorandum of Association is:

*“The promotion for the benefit of the public of the conservation, protection and improvement of the physical and natural environment by raising awareness of climate change and encouraging practical steps to reduce atmospheric carbon dioxide levels.”*

In light of the Charity Commission's guidance, we consider that Cambridge Carbon Footprint (CCF) is achieving this object and fulfilling its obligations in respect of public benefit.

### Organisation

CCF is administered by a Trustee Board who meet at least four times a year. Trustees who served during 2024 are detailed above.

## Projects, Activities, and Achievements

CCF continued to build capacity with individuals, businesses and communities to reduce carbon emissions during 2024. We expanded our reach, delivering or helping to deliver more events, attended by more people than in 2023, and mobilising over 1500 volunteers. Our work naturally falls into four categories: community outreach and engagement; building skills for climate action; increasing access to local repair and reducing home energy use. Projects, activities and milestones achieved under these categories are described below.

### 1. Community Outreach and Engagement

CCF organised 32 outreach talks, activities and stalls during 2024. At all of these, we prompted conversations about climate change and helped people to understand their carbon footprints. The talks, activities and stalls took place throughout the year at workplaces, shopping centres and community events. Audiences included residents of new housing developments, community groups in Cambridge and the staff at local companies.

We supported 25 clothes swap events with our Swish Kit, available to borrow free of charge. These took place for the first time in Cottenham, Exning, Shepreth, Burwell and at the British Antarctic Survey. They diverted 1.7 tonnes of clothing from the waste stream, resulting in an estimated saving of 43 tonnes of CO<sub>2</sub>e. Histon again hosted a Mega-Swish, mobilising 53 volunteers to organise an event where nearly three quarters of a tonne of clothes were swapped in a single afternoon. This was an intergenerational event: Histon Eco Youth group played a key role and visitors ranged in age from 2 to 85.

We continued the innovative work started in 2023 to develop the use of Imaginariums to engage a diverse range of people in imagining a greener, fairer and more connected future. The highlight of this work was the **Imaginarium Takeover of King's College, Cambridge**. Delivered in collaboration with the University of Cambridge, Cambridge Curiosity and Imagination and local community artist Hilary Cox Condron, this took place in two large marquees in the grounds of King's College over the

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2024

Cambridge Festival weekend. It featured Connect, Repair, and Re-imagine areas alongside a collective imagining space with art installations, a soundscape, viewing of mycelium under microscopes and a children's choir. 130 volunteers supported the event, which was attended by 16 organisations including Flight Free UK, Cambridge Sustainable Food, Transition Cambridge, the Wildlife Trust BCN, South Cambridgeshire District Council, (their Zero Carbon Communities team), Greater Cambridge Shared Waste, and On the Verge. Over 2,300 people participated.

The King's College Imaginarium was one of many Imaginariums supported by CCF during 2024. Haslingfield Parish Council used the Imaginarium model and resources to engage their community around a neighbourhood plan (this followed Haslingfield and Harlton Ecogroup's use of an Imaginarium to explore community energy the previous year). East Cambs Climate Action hosted an Imaginarium in Ely and, in Burwell, an Imaginarium was held during their carnival.

We created an Imaginarium event kit which can be borrowed free of charge, and an online Imaginarium handbook is available on our website. Funded by the Engagement Team at the University of Cambridge, these resources inspire and support community groups and other users to make use of this innovative community engagement tool.

### **2. Building Skills for Climate Action**

In 2024, we continued our successful Zero Carbon City Training, funded by Cambridge City Council. Activities offered through this programme included 'How to Crack on with It' sessions delivered as talks, workshops and workplace seminars. There were stalls at venues including the Grand Arcade, Trumpington Community Hub and Abbey People. Overall, we engaged nearly 700 residents: 585 of those on stalls and 92 in group sessions.

We expanded our reach into lower-income communities and those living in rental or social housing, focusing on how living sustainably can save us money and improve wellbeing, and providing up-to-date advice on the grants available as well as low-cost/no-cost measures to increase home comfort and save energy.

### **3. Increasing Access to Local Repair**

CCF continued to host the Cambridgeshire Repair Café Network. Repair Cafes not only prevent waste and reduce emissions but also promote a culture of reuse, skill-sharing and environmental responsibility across the region. The network equips Repair Cafe organisers and volunteer repairers with training, resources, and ongoing support.

In 2024, the network supported 75 Repair Cafés - triple the number held two years prior. Seventeen new groups were formed, increasing the total to 40 across Cambridgeshire. More than 3,000 residents brought 2,711 items to be repaired, achieving a 69% success rate and preventing an estimated 5 tonnes of waste and 35 tonnes of CO<sub>2</sub>e emissions.

The network continued to address broader systemic barriers to repair by supporting policy change and the right to repair. In collaboration with the nationwide Community Repair Network, we advocated for the UK Repair & Reuse Declaration and contributed data to the International Open Repair Alliance. We also engaged with policymakers, securing support from four Cambridgeshire MPs for the Right to Repair: three of whom signed the national declaration and one provided a ministerial letter of endorsement.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2024

In July, the network celebrated the 10<sup>th</sup> anniversary of the first Cambridge Repair Café. We held a gathering at which we unveiled a community quilt made from squares contributed by Repair Cafes from across the network and renewed our commitment to expanding our impact.

The network supported unique events such as a Repair Café at the Cambridge Folk Festival and a festive “Elf Repair Café” at the Grand Arcade, highlighting that reuse and repair can be practical and joyful, and demonstrating that “Christmas doesn’t have to cost the earth”.

Our profile was enhanced through a partnership with the Greater Cambridge Shared Waste Service and the Cambridgeshire County Waste Team promoting Repair Cafés on local recycling vehicles and at Household Waste Recycling Centres.

### 4. Reducing Home Energy Use

Heating accounts for 17% of the UK’s carbon emissions. Retrofitting homes to improve energy and thermal efficiency is essential to cutting emissions, lowering energy bills, and enhancing comfort. Yet, navigating retrofit advice can be overwhelming. CCF’s *Open Eco Homes* (OEH) and *Thermal Imaging* (TI) projects provide practical, accessible guidance to help households take meaningful steps toward low-carbon living.

Now in its fifteenth year, OEH remains one of the UK’s longest-running public engagement initiatives on retrofit, with over 140,000 participants engaging through home tours, expert talks, and online content. In 2024, we delivered 23 tours and 7 talks, both in person and online, featuring nine diverse properties. Highlights included the integration of accessibility and energy efficiency, creative use of natural materials, and cutting-edge design such as Passivhaus Plus.

Our 2024 talks covered wide-ranging topics including “Keeping Homes Cool in a Heatwave” and “Is a Heat Pump Right for You?” delivered by Bean Beanland of the Heat Pump Federation. A standout session led by Keystone Architecture & Design explored the complexities and opportunities of retrofitting historic homes.

Since 2010, our winter Thermal Imaging project has enabled thousands of people to identify heat loss, damp and insulation issues in their homes. In 2024, Huntingdonshire District Council became a project partner, joining Cambridge City Council and South Cambridgeshire District Council.

A total of 496 individuals completed our training and borrowed one of 18 TI cameras hosted across the region. Approximately one in five of these trainees surveyed multiple properties, further extending the reach and impact of the programme. We also supported four community groups to run volunteer-led surveys in their areas: Sustainable Cottenham, Warboys Climate & Environment Group, Eversden Parish Council, and the Wildlife Trust for Beds, Cambs and Northants (BCN).

Volunteers received training and had extended access to TI cameras, enabling them to engage with local residents directly, offer guidance, and promote low-carbon measures. Many residents had not previously seen thermal images of their homes, and volunteers found the process a powerful tool for sparking conversations about energy efficiency and climate action.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2024

### 5. Building Influence in Cambridge and Beyond

Throughout 2024, CCF continued to engage locally and nationally. We participated in Cambridge City Council's Local Climate Change Forum and the Climate Leaders' network convened by Cambridgeshire Climate Emergency. As well as working with the national Community Repair Network, we continued to align our efforts with the Climate Coalition contributing to national campaigning and climate action.

### Summary

In 2024, CCF organised 80 events and supported other organisations to run a further 99. One thousand, five hundred and twenty-one volunteers contributed to these events and a total of 9,647 people attended them. Through our projects, we have expanded our reach and impact across Cambridgeshire, further reducing carbon emissions, empowering communities, and influencing policy.

## Financial review

Total income was 6% lower in 2024 than in 2023, falling from £147,419 to £137,883. This was due largely to a reduction in donations. We were pleased to be awarded an unrestricted grant of £25,000 from the Postcode Places Trust. We also secured a new £15,000 contract from Cambridge City Council, which allowed us to take on a fifth member of staff on a temporary contract. £12,500 of this funding was deferred to cover payroll costs for this contract in 2025.

Much needed investment in IT was one of the reasons for a rise in expenditure in 2024, which was £139,422 compared with £126,304 in 2023.

We finished the year with a small deficit of £1,539. At year end, unrestricted funds totalled £46,271 compared with £34,944 at 2023-year end.

### Reserves

Donation income is the primary funding source for our core fund, from which we support the organisation's fixed costs. As donated income cannot always be predicted, and the success of funding bids is not guaranteed, the trustees believe it is prudent for the charity to aim for a minimum reserve equivalent to three months' expenditure. This provides:

- the ability to meet unforeseen expenditure, including costs arising should CCF be wound up (closedown costs, redundancy payments, return of grant funding);
- flexibility in achieving our objectives; and
- a financial 'cushion' until additional core funding can be secured.

In accordance with the Charity Commission's guidelines, the Trustees review this policy annually and manage the cash flow in an appropriately prudent manner.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2024

### ***Investments***

Up until July 2024, cash not required for short-term use was held in a separate interest-earning deposit account. Given the low interest rate, a decision was taken to consolidate all funds into one current account. All funds were transferred on 24 July 2024 and the deposit account closed.

### ***Responsibilities of the Board***

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the board should follow best practice and:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### ***Recruitment and Appointment of Trustees***

Trustees, who are also Directors of the Company, are elected by members of the Company or appointed by resolution or co-option by the Trustees.

#### ***Induction of Trustees***

Induction and training of Trustees is currently carried out informally but the Trustees will review this if and when the size of the Board increases.

#### ***Trustees Indemnities***

In accordance with normal commercial practice, the charity has a policy of purchasing insurance to protect it from claims arising from negligent acts, errors or omissions occurring while on charity business.

#### ***Risk Assessment***

The Board assesses the risks facing the charity on an ongoing basis. In 2024, the Board developed a new Risk Register based on best practice for charities. This register is reviewed on a regular basis using a traffic-light system. In 2024, there were no Red risks identified and all the Amber risks were subject to mitigating actions. Any member who would like to see the Risk Register may contact the General Manager to request this.

#### ***Contribution of Volunteers***

The charity receives help and support in the form of voluntary assistance in engaging the public and administering the charity. In 2024, 1,521 volunteers donated 10,829 volunteer hours (compared with

2,021 volunteers who donated 12,770 hours in 2023). At the 2024 Real Living Wage of £12.60, this was equivalent to a financial contribution of £136,445.

**Members of the Board**

Members of the board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during 2024 and up to the date of this report are set out above.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of members at 31 December 2024 was 40.

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Board on 19/7/25

and signed on its behalf by:



**Sandy Chidley**  
Director and Trustee

## Cambridge Carbon Footprint Ltd

### Independent Examiner's Report to the Trustees for the year ended 31 December 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

#### 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 Statement

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 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.



Gary Eves FCCA

11c Alma Road  
Snettisham  
Norfolk  
PE31 7NY

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporation an income and expenditure account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted General £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Income from:</b>					
Donations and legacies					
Grants	3	27,500	50,648	78,148	71,157
Donations		40,812	17,121	57,933	73,908
Income from other trading activities					
Fundraising and sponsorship		-	1,750	1,750	2,270
Investments					
Bank interest		52	-	52	84
<b>Total income</b>		<b>68,364</b>	<b>69,519</b>	<b>137,883</b>	<b>147,419</b>
<b>Expenditure on:</b>					
Charitable activities	4	43,623	95,799	139,422	126,304
<b>Total expenditure</b>		<b>43,623</b>	<b>95,799</b>	<b>139,422</b>	<b>126,304</b>
<b>Net income/(expenditure)</b>		<b>24,741</b>	<b>(26,280)</b>	<b>(1,539)</b>	<b>21,115</b>
Transfers between funds	10	(13,414)	13,414	-	-
<b>Net movement in funds</b>		<b>11,327</b>	<b>(12,866)</b>	<b>(1,539)</b>	<b>21,115</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	34,944	45,050	79,994	58,879
<b>Total funds carried forward</b>	10	<b>46,271</b>	<b>32,184</b>	<b>78,455</b>	<b>79,994</b>

The notes on pages 11 to 18 form part of these accounts.

**CAMBRIDGE CARBON FOOTPRINT**

Company Registration Number - 05750297  
Registered Charity Number - 1127376

**BALANCE SHEET**

	Notes	2024	2023
<b>Fixed Assets</b>			
Tangible assets		-	-
<b>Total fixed assets</b>	6	<u>-</u>	<u>-</u>
<b>Current assets</b>			
Debtors	7	9,523	10,224
Cash at bank and in hand		90,220	72,594
<b>Total current assets</b>		<u>99,743</u>	<u>82,818</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	8,788	2,824
Deferred Income		12,500	-
<b>Net current assets</b>		<u>78,455</u>	<u>79,994</u>
<b>Total assets less current liabilities</b>		<u>78,455</u>	<u>79,994</u>
<b>The funds of the charity:</b>			
Restricted income funds		32,184	45,050
Unrestricted funds		46,271	34,944
<b>Total charity funds</b>	10	<u>78,455</u>	<u>79,994</u>

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

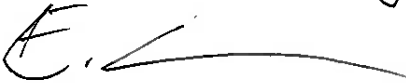
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 11 to 18 form part of these accounts.

Approved by the Board on 19<sup>th</sup> July 2025 and signed on its behalf by:



Edward Coulman-Cook  
Director and Trustee

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Cambridge Carbon Footprint Ltd meets the definition of a public benefit entity under FRS 102.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

With regards to the following year, the most significant area of uncertainty of the charity is the level of donation income which needs to be raised each and every year to fulfill a programme of events.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants and gifts are recognised when receivable.

Income from Gift Aid tax reclaims is recognised for any donations with valid Gift Aid declarations in the same period as the donation. Gift aid is considered to be part of the original gift and is added to the same fund as the original donation unless the donor specifies otherwise. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from fundraising and events are recognised in income when the event takes place.

Trading income is recognised on point of sale for both donated and purchased goods and services.

**d) Expenditure and irrecoverable VAT**

Expenditure and liabilities are recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is classified as expenditure on charitable activities.

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

**e) Governance and support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Support costs are allocated across funds on the basis of employee time or allocated to the general fund.

**f) Redundancy costs**

The charity made no redundancy payments during the reporting period.

**g) Grants**

Grants awarded to other bodies are recognised when an acceptable grant application has been received from the applicant and has been approved by the trustees.

**h) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**i) Deferred income**

£12,500 of income from Cambridge City Council has been deferred in to 2025 and is linked to the cover of a role

**j) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at best estimate of the amount required to settle the obligation at the reporting date.

**l) Fixed assets**

Equipment, furniture and fittings owned by the Company are capitalised at cost and are depreciated over two to four years on a straight line basis.

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

**o) Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024****p) Fund accounting**

Where the charity undertakes a specific project, as determined internally or by the external donor, all incoming and expended resources are accounted for separately through a separate fund.

These funds are classified as follows:

Restricted funds - Where the grant donor specifies how the funds should be applied.

Unrestricted funds

General reserve - All other funds, which are available for general purposes.

**q) Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 5. Contributions outstanding at the year end were £826 (2023: £758).

The money purchase plan is managed by NEST and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and collecting and paying across the deductions for the employee's contributions.

Employer pension contributions are allocated to funds using the same calculation that the related salary costs are allocated to funds.

**r) Critical accounting estimates and areas of judgement**

Estimates and judgements such as general expenditure accruals and the gift aid debtor are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Based upon the results shown in these accounts, there are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2 Legal status of the Charity**

The Company is limited by guarantee, registered in England and Wales and does not have a share capital. As at 31 December 2024 there were 40 (2023 - 40) members.

Members' liability is limited to £10 each in the event of the Company being wound up, while they are members or within one year after they cease to be a member, for payment of debts and liabilities contracted before they ceased to be a member.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## 3 Grant Income - Current Year

Note	Unrestricted Funds					Restricted Funds				2024 TOTAL FUNDS
	Core Fund 10	Outreach 13	Repair Cafes 11	Open Eco-Homes 12	Sustainable Cities 14	Cambridge Sustainable Food 15	Net Zero Now 16	Thermal Imaging 17	Imaginarium 18	
	£	£	£	£	£	£	£	£	£	£
Cambridge City Council	-	2,500	-	1,500	6,000	-	-	1,500	-	11,500
Cambridge Forum (CFCI Trust)	-	-	-	2,000	-	-	-	-	-	2,000
Cambridge County Council	-	-	5,000	-	-	-	-	-	500	5,500
Huntingdonshire District Council	-	-	-	-	-	-	-	1,250	-	1,250
South Cambridgeshire District Council	-	-	11,690	10,190	-	-	-	1,500	-	23,380
National Lottery	-	-	-	-	-	-	-	-	-	-
Other sources	25,000	-	8,018	1,500	-	-	-	-	-	34,518
	<b>25,000</b>	<b>2,500</b>	<b>24,708</b>	<b>15,190</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>4,250</b>	<b>500</b>	<b>78,148</b>
<b>Grant Income - Prior Year</b>										2023 TOTAL
	£	£	£	£	£	£	£	£	£	£
Cambridge City Council	-	18,995	12,082	3,000	-	-	6,000	-	-	40,077
Cambridge Forum (CFCI Trust)	-	-	-	-	-	-	-	-	-	-
South Cambridgeshire District Council	-	-	15,000	11,095	-	-	-	-	-	26,095
National Lottery	-	-	-	-	-	-	-	-	-	-
Other sources	-	-	1,267	3,718	-	-	-	-	-	4,985
	<b>-</b>	<b>18,995</b>	<b>28,349</b>	<b>17,813</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>71,157</b>

## 4 Expenditure on Charitable Activities - Current Year

Note	Unrestricted Funds					Restricted Funds				2024 TOTAL FUNDS
	Core Fund 10	Outreach 13	Repair Cafes 11	Open Eco-Homes 12	Sustainable Cities 14	Cambridge Sustainable Food 15	Net Zero Now 16	Thermal Imaging 17	Imaginarium 18	
	£	£	£	£	£	£	£	£	£	£
Staff Costs	13,526	4,771	32,308	20,988	14,688	-	2,197	5,538	15	94,031
Activities & Events including grants	963	861	2,983	387	247	5,975	109	130	472	12,127
Office costs	16,942	263	2,756	1,351	946	-	132	822	2,056	25,268
Finance & Governance costs	6,297	-	1,699	-	-	-	-	-	-	7,996
	<b>37,728</b>	<b>5,895</b>	<b>39,746</b>	<b>22,726</b>	<b>15,881</b>	<b>5,975</b>	<b>2,438</b>	<b>6,490</b>	<b>2,543</b>	<b>139,422</b>
<b>Expenditure on Charitable Activities - Prior Year</b>										2023 TOTAL
	£	£	£	£	£	£	£	£	£	£
Staff Costs	27,070	4,349	18,091	8,820	7,176	-	22,496	1,981	-	89,983
Activities & Events including grants	3,654	270	2,417	785	125	9,975	1,314	-	-	18,540
Office costs	5,794	1,371	2,818	1,939	675	-	2,124	172	-	14,893
Finance & Governance costs	2,439	-	100	240	-	-	109	-	-	2,888
	<b>38,957</b>	<b>5,990</b>	<b>23,426</b>	<b>11,784</b>	<b>7,976</b>	<b>9,975</b>	<b>26,043</b>	<b>2,153</b>	<b>-</b>	<b>126,304</b>

## Governance costs

Included with the above expenses are governance costs as follows:

										2024 TOTAL	
<b>Current year</b>											
AGM Expenses	369	-	-	-	-	-	-	-	-	-	369
Independent Examiner's fees	1,500	-	-	-	-	-	-	-	-	-	1,500
<b>Prior year</b>											
AGM Expenses	-	-	-	-	-	-	-	-	-	-	-
Independent Examiner's fees	1,260	-	-	-	-	-	-	-	-	-	1,260

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds		Restricted Funds							2024 TOTAL FUNDS £
	Core Fund 10	Outreach 13	Repair Cafes 11	Open Eco- Homes 12	Sustainable Cities 14	Cambridge Sustainable Food 15	Net Zero Now 16	Thermal Imaging 17	Imaginarium 18	
<b>5 Staff Costs - Current Year</b>	£	£	£	£	£	£	£	£	£	
Salary costs	11,944	4,333	28,969	19,051	13,252	-	1,995	5,028	-	84,572
Employer's National Insurance	-	-	-	-	-	-	-	-	-	-
Employer's Pension contributions	1,066	437	2,958	1,938	1,354	-	202	510	-	8,465
Travel and subsistence	516	-	381	-	82	-	-	-	15	994
4	<b>13,526</b>	<b>4,770</b>	<b>32,308</b>	<b>20,989</b>	<b>14,688</b>	<b>-</b>	<b>2,197</b>	<b>5,538</b>	<b>15</b>	<b>94,031</b>
<b>Staff Costs - Prior Year</b>	£	£	£	£	£	£	£	£	£	2023 TOTAL
Salary costs	23,890	3,925	16,389	7,994	6,498	-	20,367	1,799	-	80,862
Employer's National Insurance	-	-	-	-	-	-	-	-	-	-
Employer's Pension contributions	3,007	424	1,702	826	678	-	2,129	182	-	8,948
Travel and subsistence	173	-	-	-	-	-	-	-	-	173
4	<b>27,070</b>	<b>4,349</b>	<b>18,091</b>	<b>8,820</b>	<b>7,176</b>	<b>-</b>	<b>22,496</b>	<b>1,981</b>	<b>-</b>	<b>89,983</b>

No employee received remuneration amounting to more than £60,000.

The average monthly head count during the year was 4.25 (2023 - 5).

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £	
<b>6 Fixed Assets</b>			
Fixtures, fittings & equipment			
<b>Cost</b>			
As at 1 January 2024	5,910	5,910	
Additions	-	-	
As at 31 December 2024	<u>5,910</u>	<u>5,910</u>	
<b>Depreciation</b>			
As at 1 January 2024	5,910	5,859	
Charge for year	-	51	
As at 31 December 2024	<u>5,910</u>	<u>5,910</u>	
<b>Net book value</b>			
As at 1 January 2024	<u>-</u>	<u>51</u>	
As at 31 December 2024	<u>-</u>	<u>-</u>	
	<b>2024</b> £	<b>2023</b> £	
<b>7 Debtors</b>			
Debtors	1,260	1,260	
Other debtors	7,913	8,614	
Prepayments and accrued income	350	350	
	<u>9,523</u>	<u>10,224</u>	
All debtors are recoverable in less than one year.			
	<b>2024</b> £	<b>2023</b> £	
<b>8 Creditors: Amounts falling due within one year</b>			
Creditors and accruals	2,316	2,066	
Payroll liabilities	6,472	758	
	<u>8,788</u>	<u>2,824</u>	
<b>9 Analysis of net assets between funds - Current Year</b>			
	<b>General funds £</b>	<b>Restricted funds £</b>	<b>2024 Total funds £</b>
Tangible fixed assets	-	-	-
Current assets	67,559	32,184	99,743
Current liabilities	(21,288)	-	(21,288)
Net assets as at 31 December 2024	<u>46,271</u>	<u>32,184</u>	<u>78,455</u>
<b>Analysis of net assets between funds - Prior Year</b>			
	<b>General funds £</b>	<b>Restricted funds £</b>	<b>2022 Total funds £</b>
Tangible fixed assets	-	-	-
Current assets	37,768	45,050	82,818
Current liabilities	(2,824)	-	(2,824)
Net assets as at 31 December 2023	<u>34,944</u>	<u>45,050</u>	<u>79,994</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## 10 Funds and Reserves

Separate funds have been established for the following reasons:

**Restricted funds**

## Repair Cafes

Funded primarily by grants from South Cambridgeshire District Council, Cambridgeshire County Council, this fund supports the growth of community repair by providing training, resources and ongoing support to a growing community of repairers and organisers.

## Open Eco-Homes

Through providing opportunities to visit properties that have applied ecological methods and practices, this project provides inspiration and advice to anyone looking to create a property that is more energy efficient and environmentally friendly.

## Sustainable Cities

Funded by Cambridge City Council, a programme of events and activities designed to encourage and support Cambridge residents to understand and reduce their carbon emissions across all four areas of the carbon footprint: food, energy, shopping and transport.

## Cambridge Sustainable Food

A network of individuals and organisations, formerly hosted by CCF but now independent, that have come together to promote sustainable food in Cambridge, working on four key areas: food waste, healthy and sustainable diets, food poverty and developing a food hub for Cambridge.

## Net Zero Now

Funded by South Cambridgeshire District Council and the National Lottery, providing training and support to build the knowledge and confidence in local communities to accelerate the move to net zero emissions.

## Imaginarium

This fund assists our support for communities to develop and host Imaginariums – events and spaces designed to catalyse conversations and unleash the creativity which is so important in bringing about a greener, fairer, more connected future. Our work through this fund includes the creation of a library of props and other resources and an online handbook.

**Unrestricted funds**

## Outreach

This project is delivered on behalf of Cambridge City Council and is aimed at encouraging residents to take meaningful action to reduce their climate impact, by delivering stalls, training and resources which offer practical, localised support.

## Core Fund

The general fund of CCF, providing support for the administrative functions of the charity as well as activities not fully-funded from other sources.

**Movements on Funds - Current Year:**

	Balance at 1 January 2024	Incoming Resources	Outgoing Resources	Transfers between Funds	Balance at 31 December 2024
	£	£	£	£	£
<b>Restricted Funds</b>					
Repair Cafes	26,026	28,268	(39,746)	-	14,548
Open Eco-Homes	14,765	23,776	(22,726)	-	15,815
Sustainable Cities	-	6,000	(15,881)	9,881	-
Cambridge Sustainable Food	-	6,000	(5,975)	(25)	-
Net Zero Now	4,259	-	(2,438)	-	1,821
Thermal Imaging	-	4,955	(6,490)	1,535	-
Imaginarium	-	520	(2,543)	2,023	-
	<b>45,050</b>	<b>69,519</b>	<b>(95,799)</b>	<b>13,414</b>	<b>32,184</b>
<b>Unrestricted Funds</b>					
Core Fund	21,814	65,864	(37,728)	(13,414)	36,536
Outreach	13,130	2,500	(5,895)	-	9,735
	<b>34,944</b>	<b>68,364</b>	<b>(43,622)</b>	<b>(13,414)</b>	<b>46,271</b>
<b>Total Funds</b>	<b>79,994</b>	<b>137,883</b>	<b>(139,422)</b>	<b>-</b>	<b>78,455</b>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

**10 Funds and Reserves (continued)****Movements on Funds - Prior Year:**

	Balance at £	Incoming £	Outgoing £	Transfers £	Balance at £
<b>Restricted Funds</b>					
Repair Cafes	10,854	38,598	(23,426)	-	26,026
Open Eco-Homes	- 2,351	28,900	(11,784)	-	14,765
Sustainable Cities	-	-	(7,976)	7,976	-
Cambridge Sustainable Food	-	10,000	(9,975)	(25)	-
Net Zero Now	24,195	6,107	(26,043)	-	4,259
Thermal Imaging	-	-	(2,153)	2,153	-
	<b>32,698</b>	<b>83,605</b>	<b>(81,357)</b>	<b>10,104</b>	<b>45,050</b>
<b>Unrestricted Funds</b>					
Core Fund	26,181	44,694	(38,957)	(10,104)	21,814
Outreach	-	19,120	(5,990)	-	13,130
	<b>26,181</b>	<b>63,814</b>	<b>(44,947)</b>	<b>(10,104)</b>	<b>34,944</b>
<b>Total Funds</b>	<b>58,879</b>	<b>147,419</b>	<b>(126,304)</b>	<b>-</b>	<b>79,994</b>

**11 Related Parties**

The Trustees neither received nor waived any emoluments during the year (2023 - £nil). No Trustees were reimbursed in 2024 in relation to office expenses incurred on the Charity's behalf (2023 - £518).

No Trustee received payment for professional or other services supplied to the charity (2023 - £nil).

During the year aggregate donations were received from 1 trustees and their close family (2023 - 4) amounting to £100 (2023 - £18,690).

**CAMBRIDGE CARBON FOOTPRINT**

England & Wales - Charity number 1127376

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# Accounts

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**CAMBRIDGE CARBON FOOTPRINT LTD**

*(A Company Limited by Guarantee)*

**Statement of Accounts**

**For the Year Ended 31 December 2023**

Company Registration Number – 05750297

Registered Charity Number - 1127376

# **Cambridge Carbon Footprint Ltd**

## **TRUSTEES' ANNUAL REPORT 2023**

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# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2023

### Legal and Administrative Information

**Status:** Cambridge Carbon Footprint is a charitable company limited by guarantee, incorporated on 21 March 2006 and registered as a charity on 5 January 2009.

Cambridge Carbon Footprint was established under a Memorandum of Association, which was amended to reflect the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles the members of the Trustee Board are elected at the AGM or can be appointed by resolution of the Board or co-opted by the Board.

The following people served as trustees of the charity during 2023 and up to the date of this report:

Trustees	Role	Date Elected	Date Resigned
Tom Bragg	Chair	31 Oct 2008	31 Dec 2023
Bev Sedley		30 Nov 2009	31 Dec 2023
William McVey		1 Nov 2018	23 May 2024
Nicole Dang		25 July 2019	
Elizabeth Peachey		28 Nov 2019	
Shaun Lindsay		22 Sept 2022	
Heather Plumpton		7 Dec 2022	23 May 2024
Iain Smith	Secretary	7 Dec 2022	
Sandy Chidley		2 Feb 2023	
Edmund Spanner		2 Feb 2023	19 Sept 2023
Kirsten Newble		4 Oct 2023	
Edward Coulman-Cook	Treasurer	23 Nov 2023	

**Registered address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Operational address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Independent examiner:** Websters Cambridge Limited, 10 Wellington Street, Cambridge, CB1 1HW

**Bank:** The Co-operative Bank, PO Box 250, Delft House, Southway, Skelmersdale WN8 6WT

**Company registration no.** 05750297

**Registered charity no.** 1127376

**Tel:** 01223 301842    **email:** [info@cambridgecarbonfootprint.org](mailto:info@cambridgecarbonfootprint.org)

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2023

The Board presents its report and the financial statements for the year ended 31<sup>st</sup> December 2023.

### Objects of the Charity

The object of the Charity as stated in the Memorandum of Association is:

“The promotion for the benefit of the public of the conservation, protection and improvement of the physical and natural environment by raising awareness of climate change and encouraging practical steps to reduce atmospheric carbon dioxide levels.”

The trustees have considered the Charity Commission's guidance on public benefit, and they consider that Cambridge Carbon Footprint is fulfilling its obligations in this respect by achieving the above objective.

### Organisation

Cambridge Carbon Footprint (CCF) is administered by a Trustee Board who meet at least four times a year. Trustees who served during the year are detailed above.

### Projects, Activities, and Achievements

In 2023, we continued to expand our reach and impact across Cambridgeshire, working to build capacity within individuals, businesses, and communities to effectively reduce carbon emissions. This section provides an overview of our key projects and achievements over the past year.

#### *1. Community Outreach and Engagement*

In 2023, CCF continued to play a pivotal role in fostering meaningful climate action through community engagement. Recognising that social change is integral to addressing the climate crisis, we focused on creating experiences that inform, inspire, and empower individuals and communities to contribute to a more sustainable future.

A highlight of our outreach activities was **The Shrink Lab**, our flagship event at the 2023 Cambridge Festival. This immersive experience, which attracted 920 participants, mainly families, was designed to challenge attendees to shrink their environmental footprint. The event provided practical guidance from scientists and environmental leaders and featured interactive exhibits that encouraged visitors to rethink their impact on the planet.

Building on the success of The Shrink Lab, we began developing the **Imaginarium Legacy Toolkit**. With a small grant from the University's Engagement Team, we undertook the creation of a comprehensive toolkit designed to help community groups, local authorities, and academics engage communities in environmental themes in imaginative and meaningful ways. This project further enhances our ability to build capacity for climate action and engagement in communities and workplaces, complementing our ongoing support for Repair Cafes and clothes swaps.

Our commitment to reducing textile waste continued with our **Swishes (clothes swap)** initiative. In 2023, our Swish Kit supported 28 events across Cambridgeshire, diverting 1.9 tonnes of clothing from the waste stream and saving an estimated 51 tonnes of CO<sub>2</sub>e. These events not only promote reuse but also engage communities in discussions about sustainable fashion, as demonstrated by the involvement of the Histon and Impington Youth Eco Council, who shared their experiences on BBC Radio Cambridgeshire.

Throughout the year, our outreach extended to a wide array of audiences through **stalls, talks and workshops**. We organised 39 events, with a particular focus on reaching diverse sectors of the community. Our volunteer Outreach Team played a crucial role in these efforts, engaging with the public in workplaces, shopping centres and community events across across Cambridgeshire. Their dedication was instrumental in making climate action accessible and relevant to a broad audience.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2023

### *2. Building Skills for Climate Action*

In 2023 we renewed our focus on training and empowering individuals and local communities to take a leading role in addressing the climate crisis. Recognising the unique position of these groups to respond and adapt to changing conditions, we delivered targeted programmes that enhanced their carbon literacy, organisational skills, and capacity to drive meaningful climate action at home and within their communities.

The **Net Zero Now (NZN)** programme, funded by the South Cambridgeshire District Council's Zero Carbon Communities grant and the National Lottery Community Fund, continued to flourish. This year, the programme was refined to better meet participant needs and expanded to reach new communities. NZN provided two sets of training sessions, one in the spring and another in the winter, combining practical workshops with theoretical learning. Across both seasons, 29 participants from South Cambridgeshire villages received training, supported by 21 guest speakers. The programme equipped participants with the skills and confidence to initiate and deliver local climate projects, many of which are already underway.

In response to the growing interest in community energy, CCF, in collaboration with the Haslingfield and Harlton Eco Group (HHEG) and 2G3S, organised the **Reimagining Community Energy... Together** event. This event brought together over 80 attendees, including representatives from 15 local and regional groups, for a day of learning, networking, and idea-sharing. The programme featured expert speakers and facilitated group discussions, sparking new initiatives and providing valuable resources which will usefully inform future community energy projects.

Our **Zero Carbon City Training** project, run in partnership with Cambridge City Council, continued to promote practical, localised climate action. Throughout 2023, we organised a series of training workshops and stalls, including the "How to Crack On With It: Practical Local Support to Reduce Your Carbon Footprint" seminar, which was delivered six times across the year. The seminars, attended by 145 participants, were well-received, with 80% of attendees reporting increased motivation to reduce their carbon emissions and over 90% feeling inspired to share their experiences with others.

### *3. Increasing Access to Local Repair*

CCF made significant progress in promoting sustainable practices by increasing access to local repair services in 2023. Recognising the substantial environmental impact of everyday products—from resource extraction to manufacturing and transportation—we focused on extending the lifespan of these items through repair, thereby reducing waste and lowering carbon emissions.

The **Cambridgeshire Repair Café Network (CRCN)** continued to expand its reach this year. Repair Cafes are community-driven events where individuals bring in broken items to be repaired by skilled volunteers. The network, which is part of a global movement of over 2,500 Repair Cafes, helps us to tackle carbon emissions and throwaway culture by promoting the circular economy at the local level.

Thanks to the dedication of the community organisers and the resources we provide, the number of Repair Cafes in Cambridgeshire nearly doubled from 24 in 2022 to 45 in 2023. This growth was supported by the establishment of six new organising groups across the region. Six new organising groups were established across the region, including charities, neighbourhood associations, scouting groups, community centres, and community groups, expanding our reach and enabling more people to access repair services. The network facilitated the repair of 1,862 items, achieving a 64% repair success rate. These efforts not only prevented waste but also contributed to the avoidance of 28 tonnes of CO<sub>2</sub> emissions and the prevention of 3.7 tonnes of waste.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2023

To support the increasing demand for repair services, CCF introduced new systems, including a monthly newsletter and a streamlined process for volunteer repairers. Through these initiatives, 300 repair offers were facilitated by 115 experienced volunteers. Additionally, CCF collaborated with the Restart Project to establish our network on their Fixometer platform, enabling the measurement of emissions savings and waste reduction from local Repair Cafes. This data is crucial not only for measuring our impact but also for contributing to the Open Repair Alliance database, which supports the right to repair movement by documenting repair barriers and advocating for policy changes.

2023 was marked by the forging of new partnerships and reaching broader audiences in our repair work. Notably, CCF organised a series of Repair Cafes at the Grand Arcade in Cambridge, with one event gaining significant attention by making the front page of the BBC News website and featuring on Radio 1 Newsbeat. CCF also celebrated International Repair Day with a Repair Café in collaboration with Sentec, a Xylem brand, and launched a fundraising campaign that was generously match-funded by Cambridge Design Partnership.

In March 2023, CCF received 12-month funding from Cambridgeshire County Council to extend the success of the Cambridgeshire Repair Cafe Network to more areas across Fenland, Huntingdonshire, and East Cambridgeshire. This funding enabled the establishment of seven new Repair Cafes in communities including Huntingdon, Haddenham, Ely, St Neots, Wisbech, Ramsey, and Littleport.

### *4. Reducing Home Energy Use*

The UK's housing stock is among the least energy-efficient in Europe, leading to higher energy consumption and increased carbon emissions. In 2023, CCF continued to address these challenges through projects providing training, support and practical resources which enable them to improve the thermal and energy efficiency of their homes.

Since its inception in 2009, the **Open Eco Homes (OEH)** project has been central to our efforts to engage the public in discussions around home energy efficiency and retrofitting. In 2023, we ran a total of 21 tours and talks, including a mix of in-person and online events. This year's programme included 10 homes open on 12 different days and six popular online talks, such as "Cool Homes in a Heatwave." This year we offered a Home Energy Human Library, where participants could consult one-to-one with experts on their specific home energy queries. In total, 474 participants attended OEH events in 2023, with 61% of them being new to the project. Feedback indicated that 91% of respondents found the events useful or extremely useful for their own home improvements.

Our **Thermal Imaging (TI)** programme, which began in 2010, saw another record-breaking year in 2023, with over 508 people trained and 303 camera loans. This programme allows homeowners to identify where their homes are losing heat due to poor insulation, draughts, and other issues. We had 14 volunteers hosting the cameras, making it easier for borrowers to access them locally. Despite increasing our capacity for training and camera loans, demand exceeded supply, highlighting the ongoing need for this service. Borrowers were also encouraged to survey other homes and community buildings, significantly extending the impact of the programme, one borrower surveyed 21 buildings.

Many of our borrowers reported taking positive actions based on their surveys, such as upgrading double glazing, draught proofing, and considering how best to insulate loft spaces. These improvements are crucial steps toward reducing carbon emissions and making homes more energy-efficient.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2023

### *5. Building Influence in Cambridge and Beyond*

Effectively tackling the climate emergency requires strong connections and active collaboration. Throughout 2023, CCF expanded our influence by engaging with local councils, community leaders, and national networks. We participated in the City Council's Local Climate Change Forum and remained actively involved with the Cambridgeshire Climate Emergency's Climate Leaders Network.

We also joined the Cambridgeshire Sustainable Travel Alliance, advocating for the creation of a Sustainable Travel Zone as a means to significantly reduce carbon emissions from travel in the Cambridge area. Our advocacy extended in our response to the 'Making Connections' Sustainable Travel Zone Consultation, where we pushed for enhancements to ensure the benefits would be distributed fairly across the community.

On a national level, we represented the Cambridgeshire Repair Cafe Network at Fixfest in Cardiff, a UK-wide community repair conference. Additionally, as members of the Climate Coalition and the Community Repair Network, we continued to align our efforts with wider campaigning efforts, amplifying our impact and contributing to nationwide climate action.

#### *Summary*

In 2023, CCF organised or supported 160 events and activities, nearly doubling the 87 events we ran or supported in 2021. This total includes 89 events run by us, and a further 71 where we enabled or supported others to run them. We estimate a combined attendance for these events of 7,710 people. Through our projects we have expanded our reach and impact across Cambridgeshire and beyond, and made significant strides in reducing carbon emissions, empowering communities, and influencing policy.

#### **Financial review**

Fundraising efforts have made a significant difference to our financial result this year. Our total income in 2023 amounted to £148,152 (2022 income £119,323). After total expenditure of £127,036 (2022 £77,196), we ended the year with a surplus of £21,115 (2022 surplus of £42,127).

While we increased grants, donation and sponsorship income in 2023, we also increased activity spending. Average monthly staff headcount rose to 5 in 2023 (3 in 2022) to enable us to deliver on funded projects. With prudent management we were able to maintain a surplus. Unrestricted funds rose to £36,482 by the year end (2022 £26,181), however we will need to continue to work at recovering core costs through grant income where possible in 2024. All restricted funds either broke even or were in credit.

Fundraising efforts since the year end have continued to improve our financial situation. In 2024 we received a new £15,000 contract from Cambridge City Council, and a grant for £25,000 of core funding from the Postcode Places Trust.

#### *Reserves*

Donation income is our primary funding source for our core fund – from which we support all of the organisation's fixed costs. As donated income cannot always be predicted, and the success of funding bids is not guaranteed, the trustees believe it is prudent for the charity to aim for a minimum reserve equivalent to three months expenditure. This will provide:

- the ability to meet unforeseen expenditure, including costs arising should CCF be wound up (closedown costs, redundancy payments, return of grant funding);
- flexibility in achieving our objectives; and
- a financial 'cushion' until additional core funding can be secured.

In accordance with the Charity Commission's guidelines, the Trustees review this policy annually and consequently manage the cash flow in an appropriately prudent manner.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2023

### *Investments*

Whenever cash is not required for short-term use, it has been held in a separate deposit account in order to earn some interest. The security of those invested funds is inevitably reflected in the low rate of interest currently earned. The decision was therefore taken in 2024 to consolidate funds in one current account.

### **Responsibilities of the Board**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the board should follow best practice and:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### *Recruitment, Appointment of Trustees*

Trustees, who are also Directors of the Company, are elected by members of the Company or appointed by resolution or co-option by the Trustees.

### *Induction of Trustees*

Induction and training of Trustees is currently carried out informally but the Trustees will review this if and when the size of the Board increases.

### *Trustees Indemnities*

In accordance with normal commercial practice, the charity has a policy of purchasing insurance to protect it from claims arising from negligent acts, errors or omissions occurring while on charity business.

### *Risk Assessment*

The Board assesses the risks facing the charity on an ongoing basis; the key risks for this year were identified as:

- Computer system failures or loss of data
- Injury due to health and safety failure
- Unreliable budgetary projections
- Financial management difficulties

The board gives attention to handling these risks and has an action plan to mitigate the key risks and clarify responsibilities for dealing with concerns. Key mitigating activities identified by the Board include:

- Developing an IT recovery plan
- Reviewing compliance with health and safety laws and regulations
- Using established costing procedures for budgeting and bid preparation
- Financial planning and budgeting, monitoring for financial and operational performance

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2023

### Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in engaging the public and administering the charity. In 2023, 2,021 volunteers donated 12,770 voluntary hours (2022: 7,103 hours), equivalent to £153,240 calculated at the Real Living Wage.

### Members of the Board

Members of the board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during 2023 and up to the date of this report are set out above.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of members at 31 December 2023 was 40.

The company has taken advantage of the small companies exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Board on 27th September 2024 and signed on its behalf by:



**Edward Coulman-Cook**  
Director and Trustee

# Cambridge Carbon Footprint Ltd

## Independent Examiner's Report to the Trustees for the year ended 31 December 2023

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

### 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 Statement

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 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.

Gary Eves FCCA

Websters Cambridge Limited  
A Tax, Legal and Accounting firm  
10 Wellington Street  
Cambridge  
CB1 1HW

*Gary Eves*  
27/9/2024

**STATEMENT OF FINANCIAL ACTIVITIES**  
 (incorporation an income and expenditure account)  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

		<b>Unrestricted General £</b>	<b>Restricted Funds £</b>	<b>2023 Total Funds £</b>	<b>2022 Total Funds £</b>
<b>Income from:</b>					
	Notes				
Donations and legacies					
Grants	3	18,995	52,163	71,158	52,359
Donations		45,467	29,173	74,640	65,423
Income from other trading activities					
Fundraising and sponsorship		-	2,270	2,270	1,500
Investments					
Bank interest		84	-	84	41
<b>Total income</b>		<b>64,546</b>	<b>83,606</b>	<b>148,152</b>	<b>119,323</b>
<b>Expenditure on:</b>					
Charitable activities	4	44,141	82,896	127,036	77,196
<b>Total expenditure</b>		<b>44,141</b>	<b>82,896</b>	<b>127,036</b>	<b>77,196</b>
<b>Net income/(expenditure)</b>		<b>20,405</b>	<b>710</b>	<b>21,115</b>	<b>42,127</b>
Transfers between funds	10	(10,104)	10,104	-	-
<b>Net movement in funds</b>		<b>10,301</b>	<b>10,814</b>	<b>21,115</b>	<b>42,127</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	26,181	32,698	58,879	16,752
<b>Total funds carried forward</b>	10	<b>36,482</b>	<b>43,512</b>	<b>79,994</b>	<b>58,879</b>

The notes on pages 11 to 18 form part of these accounts.

## BALANCE SHEET

	Notes	2023	2022
<b>Fixed Assets</b>			
Tangible assets		-	51
<b>Total fixed assets</b>	6	<u>-</u>	<u>51</u>
<b>Current assets</b>			
Debtors	7	10,224	8,143
Cash at bank and in hand		72,594	56,737
<b>Total current assets</b>		<u>82,818</u>	<u>64,880</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	2,824	6,052
<b>Net current assets</b>		<u>79,994</u>	<u>58,828</u>
<b>Total assets less current liabilities</b>		<u>79,994</u>	<u>58,879</u>
<b>The funds of the charity:</b>			
Restricted income funds		43,512	32,698
Unrestricted funds		36,482	26,181
<b>Total charity funds</b>	10	<u>79,994</u>	<u>58,879</u>

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

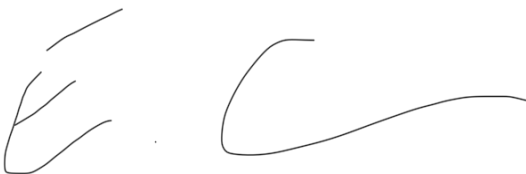
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 11 to 18 form part of these accounts.

Approved by the Board on 27th September 2024 and signed on its



Trustee

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023****1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Cambridge Carbon Footprint Ltd meets the definition of a public benefit entity under FRS 102.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

With regards to the following year, the most significant area of uncertainty of the charity is the level of donation income which needs to be raised each and every year to fulfill a programme of events.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants and gifts are recognised when receivable.

Income from Gift Aid tax reclaims is recognised for any donations with valid Gift Aid declarations in the same period as the donation. Gift aid is considered to be part of the original gift and is added to the same fund as the original donation unless the donor specifies otherwise. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from fundraising and events are recognised in income when the event takes place.

Trading income is recognised on point of sale for both donated and purchased goods and services.

**d) Expenditure and irrecoverable VAT**

Expenditure and liabilities are recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is classified as expenditure on charitable activities.

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**e) Governance and support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Support costs are allocated across funds on the basis of employee time or allocated to the general fund.

**f) Redundancy costs**

The charity made no redundancy payments during the reporting period.

**g) Grants**

Grants awarded to other bodies are recognised when an acceptable grant application has been received from the applicant and has been approved by the trustees.

**h) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**i) Deferred income**

No material item of deferred income has been included in the accounts.

**j) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at best estimate of the amount required to settle the obligation at the reporting date.

**l) Fixed assets**

Equipment, furniture and fittings owned by the Company are capitalised at cost and are depreciated over two to four years on a straight line basis.

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

**o) Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023****p) Fund accounting**

Where the charity undertakes a specific project, as determined internally or by the external donor, all incoming and expended resources are accounted for separately through a separate fund.

These funds are classified as follows:

Restricted funds - Where the grant donor specifies how the funds should be applied.

Unrestricted funds

General reserve - All other funds, which are available for general purposes.

**q) Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 5. Contributions outstanding at the year end were £758 (2022: £288).

The money purchase plan is managed by NEST and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and collecting and paying across the deductions for the employee's contributions.

Employer pension contributions are allocated to funds using the same calculation that the related salary costs are allocated to funds.

**r) Critical accounting estimates and areas of judgement**

Estimates and judgements such as general expenditure accruals and the gift aid debtor are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Based upon the results shown in these accounts, there are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2 Legal status of the Charity**

The Company is limited by guarantee, registered in England and Wales and does not have a share capital. As at 31 December 2023 there were 40 (2022 - 37) members.

Members' liability is limited to £10 each in the event of the Company being wound up, while they are members or within one year after they cease to be a member, for payment of debts and liabilities contracted before they ceased to be a member.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

## 3 Grant Income - Current Year

	Note	Unrestricted Funds		Restricted Funds					2023 TOTAL FUNDS	
		Core Fund 10	Outreach 13	Repair Cafes 11	Open Eco-Homes 12	Sustainable Cities 14	Cambridge Sustainable Food 15	Net Zero Now 16		Thermal Imaging 17
		£	£	£	£	£	£	£	£	
Cambridge City Council		-	18,995	12,082	3,000	-	-	6,000	-	40,077
Cambridge Forum (CFCI Trust)		-	-	-	-	-	-	-	-	-
South Cambridgeshire District Council		-	-	15,000	11,095	-	-	-	-	26,095
National Lottery		-	-	-	-	-	-	-	-	-
Other sources		-	-	1,267	3,718	-	-	-	-	4,985
		-	18,995	28,349	17,813	-	-	6,000	-	71,158

## Grant Income - Prior Year

		£	£	£	£	£	£	£	2022 TOTAL £
Cambridge City Council		-	2,492	-	3,000	7,000	-	-	12,492
Cambridge Forum (CFCI Trust)		-	-	-	2,000	-	-	-	2,000
South Cambridgeshire District Council		-	-	-	-	-	-	15,000	15,000
National Lottery		-	-	-	-	-	-	10,000	10,000
Other sources		-	-	12,867	-	-	-	-	12,867
		-	2,492	12,867	5,000	7,000	-	25,000	52,359

## 4 Expenditure on Charitable Activities - Current Year

	Note	Unrestricted Funds		Restricted Funds					2023 TOTAL FUNDS	
		Core Fund 10	Outreach 13	Repair Cafes 11	Open Eco-Homes 12	Sustainable Cities 14	Cambridge Sustainable Food 15	Net Zero Now 16		Thermal Imaging 17
		£	£	£	£	£	£	£	£	
Staff Costs	5	27,070	4,349	18,091	8,820	7,176	-	22,496	1,981	89,982
Activities & Events including grants		3,654	270	2,417	785	125	9,975	1,353	-	18,579
Office costs		5,794	1,371	4,318	2,048	675	-	2,015	172	16,393
Finance & Governance costs		1,633	-	100	240	-	-	109	-	2,082
		38,151	5,990	24,925	11,893	7,976	9,975	25,973	2,153	127,036

## Expenditure on Charitable Activities - Prior Year

		£	£	£	£	£	£	£	2022 TOTAL £	
Staff Costs	5	22,855	-	13,919	8,445	7,668	-	499	-	53,386
Activities & Events including grants		880	795	424	66	510	9,975	59	-	12,709
Office costs		3,660	-	1,981	1,866	1,811	-	227	-	9,545
Finance & Governance costs		628	-	339	258	311	-	20	-	1,556
		28,023	795	16,663	10,635	10,300	9,975	805	-	77,196

## Governance costs

Included with the above expenses are governance costs as follows:

									2023 TOTAL
<b>Current year</b>									
AGM expenses		-	-	-	-	-	-	-	-
Independent Examiner's fees		1,260	-	-	-	-	-	-	1,260
<b>Prior year</b>									2022 TOTAL
AGM expenses		(159)	(66)	(9)	(138)	(78)	-	(150)	(600)
Independent Examiner's fees		504	-	273	208	249	-	16	1,250

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds		Restricted Funds					2023 TOTAL FUNDS	
	Core Fund 10	Outreach 13	Repair Cafes 11	Open Eco- Homes 12	Sustainable Cities 14	Cambridge Sustainable Food 15	Net Zero Now 16		Thermal Imaging 17
Note	£	£	£	£	£	£	£	£	
<b>5 Staff Costs - Current Year</b>									
Salary costs	23,890	3,925	16,389	7,994	6,498	-	20,367	1,799	80,862
Employer's National Insurance	-	-	-	-	-	-	-	-	-
Employer's Pension contributions	3,007	424	1,702	826	678	-	2,129	182	8,948
Travel and subsistence	173	-	-	-	-	-	-	-	173
<b>4</b>	<b>27,070</b>	<b>4,349</b>	<b>18,091</b>	<b>8,820</b>	<b>7,177</b>	<b>-</b>	<b>22,496</b>	<b>1,980</b>	<b>89,983</b>
<b>Staff Costs - Prior Year</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>2022 TOTAL</b>
Salary costs	21,876	-	13,298	8,146	7,324	-	476	-	51,120
Employer's National Insurance	-	-	-	-	-	-	-	-	-
Employer's Pension contributions	909	-	510	270	310	-	20	-	2,019
Travel and subsistence	71	-	110	29	35	-	2	-	247
<b>4</b>	<b>22,856</b>	<b>-</b>	<b>13,918</b>	<b>8,445</b>	<b>7,669</b>	<b>-</b>	<b>498</b>	<b>-</b>	<b>53,386</b>

No employee received remuneration amounting to more than £60,000.

The average monthly head count during the year was 5 (2022 - 3).

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022	
	£	£	
<b>6 Fixed Assets</b>			
Fixtures, fittings & equipment			
<b>Cost</b>			
As at 1 January 2023	5,910	5,910	
Additions	-	-	
As at 31 December 2023	<u>5,910</u>	<u>5,910</u>	
<b>Depreciation</b>			
As at 1 January 2023	5,859	5,786	
Charge for year	51	73	
As at 31 December 2023	<u>5,910</u>	<u>5,859</u>	
<b>Net book value</b>			
As at 1 January 2023	<u>51</u>	<u>124</u>	
As at 31 December 2023	<u>-</u>	<u>51</u>	
	<b>2023</b>	<b>2022</b>	
	<b>£</b>	<b>£</b>	
<b>7 Debtors</b>			
Debtors	1,260	-	
Other debtors	8,614	7,793	
Prepayments and accrued income	350	350	
	<u>10,224</u>	<u>8,143</u>	
All debtors are recoverable in less than one year.			
	<b>2023</b>	<b>2022</b>	
	<b>£</b>	<b>£</b>	
<b>8 Creditors: Amounts falling due within one year</b>			
Creditors and accruals	2,066	3,954	
Payroll liabilities	758	2,098	
	<u>2,824</u>	<u>6,052</u>	
<b>9 Analysis of net assets between funds - Current Year</b>			
	<b>General</b>	<b>Restricted</b>	<b>2023 Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	-
Current assets	39,307	43,511	82,818
Current liabilities	(2,824)	-	(2,824)
Net assets as at 31 December 2023	<u>36,483</u>	<u>43,511</u>	<u>79,994</u>
<b>Analysis of net assets between funds - Prior Year</b>			
	<b>General</b>	<b>Restricted</b>	<b>2022 Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	51	-	51
Current assets	32,073	32,807	64,880
Current liabilities	(5,943)	(109)	(6,052)
Net assets as at 31 December 2022	<u>26,181</u>	<u>32,698</u>	<u>58,879</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

## 10 Funds and Reserves

Separate funds have been established for the following reasons:

**Restricted funds**

Repair Cafes

Funded primarily by grants from South Cambridgeshire District Council, Cambridgeshire County Council, this fund supports the growth of community repair by providing training, resources and ongoing support to a growing community of repairers and organisers.

Open Eco-Homes

Through providing opportunities to visit properties that have applied ecological methods and practices, this project provides inspiration and advice to anyone looking to create a property that is more energy efficient and environmentally friendly.

Sustainable Cities

Funded by Cambridge City Council, a programme of events and activities designed to encourage and support Cambridge residents to understand and reduce their carbon emissions across all four areas of the carbon footprint: food, energy, shopping and transport.

Cambridge Sustainable Food

A network of individuals and organisations, formerly hosted by CCF but now independent, that have come together to promote sustainable food in Cambridge, working on four key areas: food waste, healthy and sustainable diets, food poverty and developing a food hub for Cambridge.

Net Zero Now

Funded by South Cambridgeshire District Council and the National Lottery, providing training and support to build the knowledge and confidence in local communities to accelerate the move to net zero emissions.

**Unrestricted funds**

Outreach

This project is delivered on behalf of Cambridge City Council and is aimed at encouraging residents to take meaningful action to reduce their climate impact, by delivering stalls, training and resources which offer practical, localised support.

Core Fund

The general fund of CCF, providing support for the administrative functions of the charity as well as activities not fully-funded from other sources.

**Movements on Funds - Current Year:**

	Balance at 1 January 2023	Incoming Resources	Outgoing Resources	Transfers between Funds	Balance at 31 December 2023
	£	£	£	£	£
<b>Restricted Funds</b>					
Repair Cafes	10,854	38,598	(24,925)	-	24,526
Open Eco-Homes	(2,351)	28,900	(11,893)	-	14,655
Sustainable Cities	-	-	(7,976)	7,976	-
Cambridge Sustainable Food	-	10,000	(9,975)	(25)	-
Net Zero Now	24,195	6,107	(25,973)	-	4,329
Thermal Imaging	-	-	(2,153)	2,153	-
	<b>32,698</b>	<b>83,604</b>	<b>(82,897)</b>	<b>10,104</b>	<b>43,511</b>
<b>Unrestricted Funds</b>					
Core Fund	26,181	45,426	(38,151)	(10,104)	23,352
Outreach	-	19,120	(5,990)	-	13,130
	<b>26,181</b>	<b>64,546</b>	<b>(44,141)</b>	<b>(10,104)</b>	<b>36,482</b>
<b>Total Funds</b>	<b>58,879</b>	<b>148,150</b>	<b>(127,037)</b>	<b>-</b>	<b>79,994</b>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**10 Funds and Reserves (continued)****Movements on Funds - Prior Year:**

	<b>Balance at £</b>	<b>Incoming £</b>	<b>Outgoing £</b>	<b>Transfers £</b>	<b>Balance £</b>
<b>Restricted Funds</b>					
Repair Cafes	3,648	23,869	(16,663)	-	10,854
Open Eco-Homes	-	8,284	(10,635)		(2,351)
Sustainable Cities	733	7,000	(10,300)	2,567	-
Cambridge Sustainable Food	19	10,000	(9,975)	(44)	-
Net Zero Now	-	25,000	(805)	-	24,195
	<b>4,400</b>	<b>74,153</b>	<b>(48,378)</b>	<b>2,523</b>	<b>32,698</b>
<b>Unrestricted Funds</b>					
Core Fund	14,611	42,678	(28,023)	(3,085)	26,181
Outreach	(2,259)	2,492	(795)	562	-
	<b>12,352</b>	<b>45,170</b>	<b>(28,818)</b>	<b>(2,523)</b>	<b>26,181</b>
<b>Total Funds</b>	<b>16,752</b>	<b>119,323</b>	<b>(77,196)</b>	<b>-</b>	<b>58,879</b>

**11 Related Parties**

The Trustees neither received nor waived any emoluments during the year (2022 - £nil). One Trustee was reimbursed £518 in relation to office expenses incurred on the Charity's behalf (2022 - £62).

No Trustee received payment for professional or other services supplied to the charity (2022 - £nil).

During the year aggregate donations were received from 4 trustees and their close family (2022 - 6) amounting to £18,690 (2022 - £29,040).

**CAMBRIDGE CARBON FOOTPRINT**

England & Wales - Charity number 1127376

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# Accounts

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**CAMBRIDGE CARBON FOOTPRINT LTD**

*(A Company Limited by Guarantee)*

**Statement of Accounts**

**For the Year Ended 31 December 2022**

Company Registration Number – 05750297

Registered Charity Number - 1127376

**Cambridge Carbon Footprint Ltd**  
**TRUSTEES' ANNUAL REPORT 2022**

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# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2022

### Legal and Administrative Information

**Status:** Cambridge Carbon Footprint is a charitable company limited by guarantee, incorporated on 21 March 2006 and registered as a charity on 5 January 2009.

Cambridge Carbon Footprint was established under a Memorandum of Association, which was amended to reflect the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles the members of the Trustee Board are elected at the AGM or can be appointed by resolution of the Board or co-opted by the Board.

The following people served as trustees of the charity during 2022 and up to the date of this report:

Trustees	Role	Date Elected	Date Resigned
Tom Bragg		31 Oct 2008	
Bev Sedley	Chair	30 Nov 2009	
Jane Heal		16 May 2013	15 Mar 2022
Sarah Whitebread		14 Sept 2015	26 May 2022
William McVey	Treasurer	1 Nov 2018	
Nicole Dang		25 July 2019	
Elizabeth Peachey		28 Nov 2019	
Clare Watters		7 Apr 2020	6 Dec 2022
Chris Carter		2 Dec 2021	14 Jul 2022
Shaun Lindsay		22 Sept 2022	
Heather Plumpton		7 Dec 2022	
Iain Smith		7 Dec 2022	
Sandy Chidley		2 Feb 2023	
Edmund Spanner		2 Feb 2023	

**Registered address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Operational address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Independent examiner:** Websters Cambridge Limited, 10 Wellington Street, Cambridge, CB1 1HW

**Bank:** The Co-operative Bank, PO Box 250, Delft House, Southway, Skelmersdale WN8 6WT

**Company registration no.** 05750297

**Registered charity no.** 1127376

**Tel:** 01223 301842    **email:** [info@cambridgecarbonfootprint.org](mailto:info@cambridgecarbonfootprint.org)

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2022

The Board presents its report and the financial statements for the year ended 31<sup>st</sup> December 2022.

### Objects of the Charity

The object of the Charity as stated in the Memorandum of Association is:

“The promotion for the benefit of the public of the conservation, protection and improvement of the physical and natural environment by raising awareness of climate change and encouraging practical steps to reduce atmospheric carbon dioxide levels.”

The trustees have considered the Charity Commission's guidance on public benefit, and they consider that Cambridge Carbon Footprint is fulfilling its obligations in this respect by achieving the above objective.

### Organisation

Cambridge Carbon Footprint (CCF) is administered by a Trustee Board who meet at least four times a year. Trustees who served during the year are detailed above.

### Projects, activities, and achievements

In 2022, we made significant strides in expanding our reach across Cambridgeshire, and building capacity in individuals, businesses, and communities to effectively reduce carbon emissions. This section provides an overview of our projects and achievements.

#### *1. Reaching new audiences with engaging events*

The scale and urgency of climate action targets mean that everyone needs to be part of the solution. For many years CCF has focused on turning climate change and carbon reduction discussions into vibrant, positive experiences that resonate with diverse audiences.

This year, Cambridge Carbon Footprint organised Cambridge's first 'Imaginarium' event, as part of the University of Cambridge's 'Cambridge Festival'. The inspiration for the event came from the Transition Movement's founder Rob Hopkins who believes that, "Imagination is central to empathy, to creating better lives, to envisioning and then enacting a positive future". Organisers estimated that 550 people, all families and carers with children took part in the Imaginarium over the weekend. To help immerse themselves into the activity, visitors were invited to become 'Architects of the Future' and imagine a greener, fairer and healthier Cambridgeshire in 2040. Visual prompts and statements in 12 different themed zones were used to spark the visitor's imaginations.

In 2022 we also partnered with the Cambridge Child and Family Centre, PECT and the Shared Waste Partnership to deliver the Fix-Fest, a successful community day focused on waste reduction, saving carbon and community building. 141 people attended a large repair cafe, an adults clothes swap and children's clothing giveaway and book swap, tying in with National Book Week. 29 volunteers supported the event giving 191 hours of their time. 70 items were checked in to be seen by highly skilled repairers including electrical engineers and computer repairers (there was a waiting list of 40 people who couldn't be seen because we were too full). Feedback regarding the Repair Cafe was 100% positive. The Shared Waste team had an e-waste bin there to collect unrepairable items. PECT said the event had been brilliant for their energy poverty advice stall.

Clothes swap events help address the huge impact that the clothing industry has on the planet, which generates 10% of global greenhouse gas emissions and is the world's second biggest industrial polluter. In 2022 we worked at encouraging more groups to borrow and use our clothes swap kit, a free bookable resource available to local people, community groups and organisations wanting to run their own clothes swap events. CCF provides advice and support to groups wanting to run a clothes swap, and the kit makes it easy. The kit includes all the equipment needed to run a successful swap, including rails, hangers, mirrors and even a pop up change room. In total 11 groups used the kit across the year, with 6 groups running their first clothes swaps. A total of 809.5kg of clothing was swapped and anything left over was donated to local charity shops. The swapped clothing alone saved 21,856 tonnes CO<sub>2</sub>e.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2022

In 2022 we also partnered with the Central Library Service to offer a Human Library that allowed people to borrow an expert 'human book' to ask questions and have conversations on particular sustainability topics. Our experts were drawn from the local authority, third sector and business. In total 37 people had 71 conversations with experts on how to live more sustainably.

### *2. Building skills for action*

Local businesses and communities are in a unique position to address the climate crisis. They are responsive to conditions on the ground, and able to adapt as conditions change. Building skills for action lies at the heart of our approach. Through engagement and cultivation of community and business leaders, bolstering their carbon literacy and skills, and empowering them to find solutions that fit their own needs, we can help facilitate a just transition to net zero.

Following on from our hugely successful Net Zero Now (NZN) training programme in South Cambridgeshire in 2021, we delivered Net Zero Skills (NZS) sessions to Cambridge residents in March 2022. These sessions were designed to provide an introduction to the skills and tools needed to take effective climate action, empowering attendees to take a leading role in delivering activities in their local communities, places of work or study, in their neighbourhoods, social clubs or churches.

We ran four 2 hour sessions in total, online on Zoom. Each topic was introduced by an expert speaker, followed by an interactive learning activity. Sessions were designed as bite sized learning opportunities, with participants welcome to attend individual sessions only or complete the whole series. We had 27 participants, and our YouTube playlist has had over 300 views.

84% of those providing feedback on the live training reported that they found Net Zero Skills helpful, and 100% said that they were planning to take specific action on climate change as a result of attending. Examples of intended actions spanned individual, community and business changes, including cycling more, driving less and eating more sustainably, writing a climate change strategy for their organisation, getting together with other parents at the local school to instigate car sharing and other eco projects, and organising a local repair cafe.

In addition, CCF also offered two one hour lunchtime expert-led sessions Net Zero for SME's. These sessions were designed for small businesses wanting to understand and get started on reducing their carbon emissions. The sessions covered the fundamentals of a carbon reduction framework, starting actions and planning a pathway to net zero, with a particular focus on energy efficiency and management. The sessions were led by Anne Miller, an expert in innovation focusing on accelerating the transition to a low carbon economy, and David Knight, a Senior Environmental Consultant at PECT.

### *3. Community Outreach*

When it comes to reducing emissions, knowledge and action go hand in hand. In 2022 we undertook several projects designed to motivate, empower and enable people to take practical, impactful action by equipping them with the tools, knowledge and support to take action on climate change, and to understand which actions have the most impact.

In July we launched the new Cambridge Climate Map, a free guide to personal carbon reduction, laying out what actions people can take to reduce emissions in their day-to-day lives, and the relative impacts of those actions, advice on how to get started and stay on track when changing habits, and a map of local places where people can access resources and advice to help them get started. To date we've distributed well over 2000 copies of the Cambridge Climate Map.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2022

In the autumn, we also began work on a new outreach and training scheme, drawing on our experience in engaging with people on climate action in Cambridge to deliver a suite of tools that tackle the difficulties that people encounter in confronting the climate emergency. Our approach focused on a targeted delivery model, enabling people to access support according to their own unique needs and interests, and peer-learning, meeting people in a familiar setting, getting people to share their tips and recommendations, and encouraging them to talk to others about climate action.

To do this we designed a mobile stall to take to events, including a large visual display of the Climate Map and recruited the help of a team of enthusiastic outreach volunteers. In addition to the stall, we began work on a new online directory and a flexible 1 hour workshop, adaptable for a variety of audiences, including community groups, workplaces and religious groups. The workshops were delivered in early 2023, both in-person and online and were received very positively, with over 80% of participants feeling more motivated to make changes to reduce their carbon emissions, and over 90% motivated to share their experiences with others.

### *4. Cambridgeshire Repair Cafe Network*

Repair Cafes are community events that match people who need stuff fixed with people who are passionate about fixing things. The Cambridgeshire Repair Cafe Network (CRCN) provides training, resources and support for a growing group of community repairers and organisers who give their time and expertise to run these free community repair events. In 2022 we supported eight new Cafes to get started, with a total of 24 Cafes held across the course of the year.

We held three 'How to run a Repair Cafe in your community' training events, a Repairers Skillshare at the Makespace community workshop and a Skillshare on Electrical Repairs. The Centre for Sustainable Design invited the Network to speak at a European Repair Cafe Webinar that was attended by 152 representatives from dozens of countries.

A highlight of the year was being able to recruit our new Repair Cafe Network Co-ordinator, Sandy Skelton. The post was made possible through funding kindly donated by Sentec Ltd (a Xylem Brand) and a generous donation from 42 Technology, alongside many private donations made to our successful Green Match Fund campaign.

### *5. Home energy projects*

Thermal imaging vividly reveals where buildings leak heat. Research shows that thermal imaging increases a homeowner's ability and intention to retrofit their home. Our thermal imaging training and loan scheme trains people in how to use the cameras and interpret the images, and allows them to book a camera to survey their own homes, and those of their friends and neighbours.

This year's thermal imaging programme was marked by a rapid increase in interest in thermal imaging, and in the numbers of cameras we had available for loan. By winter 2022 we had 9 thermal imaging cameras available for trainees: 5 belonging to South Cambridgeshire District Council, 1 to Cambridge City Council and 3 to CCF. 9 volunteers around Cambridge City and South Cambs hosted a camera each for collection and return, so that most loans could be local.

Public demand for training and loans was much stronger than in previous years, at least partly because of the energy crisis. We were unable to fully meet this welcome demand, even with a record number of cameras on loan. We decided to limit training spaces so that new trainees could be assured of being able to book a camera loan. We have already successfully fundraised to enable us to buy more cameras to meet the demand for next season and to further develop and improve the project.

There has also been a surge of interest in thermal imaging from other organisations, with 10 councils and community groups asking us for advice on setting up their own Thermal Imaging schemes. These include

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2022

Suffolk Climate Change Partnership and East Cambs District Council, who now have camera loan schemes in operation. Tring in Transition in Hertfordshire and the Fal Energy Partnership in Cornwall are both trialling loan schemes.

Our *Open Eco Homes* project continues to help people to create beautiful, high functioning, low energy homes with householder led tours of renovated and new build eco homes. In 2022, we ran a total of 20 tours and talks, and for the first time, offered a mixture of in-person and online tours. This included 9 homes open on 14 days (some were open for both online and in-person tours) and 6 very popular online talks. In total we had 370 attendees.

Since the earliest days we've prepared a detailed case study of each Open Eco Home, describing the measures undertaken, and listing the key suppliers used. Following requests to make this information more easily accessible, we've created an online Supplier and Installer Directory listing all the suppliers used and recommended by our hosts. These range from "Air Source Heat Pumps" to "Wood burners".

Of the 370 participants in Open Eco Homes this year, 52% of participants had not been to an Open Eco Homes event before. Based on feedback from participants, we estimate that 416 tonnes CO<sub>2</sub>e will be saved by improvements inspired or enabled by this year's event.

### *6. Building influence in Cambridge and beyond*

Connecting and engaging with others is crucial to effectively tackle the climate emergency. In 2022, we continued to work to develop our influence. We met 5 times with the City Council in their Local Climate Change Forum, to liaise with them and other local groups working in similar areas, looking for opportunities to collaborate effectively, and suggesting improvements and new actions.

In November, CCF became a member of the Cambridgeshire Sustainable Travel Alliance, supporting the principle of a Sustainable Travel Zone, as a once-in-a-decade opportunity to make travel in the Cambridge-area lower carbon and to improve public transport and promote active travel. We responded to the 'Making Connections' Sustainable Travel Zone Consultation, advocating improvements to the proposals to make them fairer and beneficial to more people.

CCF also responded to the UK Government Net Zero Review in October 2022, calling for long-term government action and funding of energy efficiency, home insulation and renewable energy programmes that would result in new jobs and lower energy costs. We proposed well targeted, long-term retrofit funding for those who need it, reducing VAT on insulation materials and repairs, reducing stamp duty on homes with good EPCs and removing the planning restrictions on onshore wind.

### *Summary*

In total we were involved in running or supporting others to run 87 carbon reduction events and activities in 2022, nearly doubling the 45 events we ran or supported in 2021. This total includes 53 events run by us, and a further 34 where we supported others to run activities in their communities. We estimate our combined attendance for these events was 3,832 compared with 1,541 in 2021.

### **Financial review**

Fundraising efforts have made a significant difference to our financial result this year. Our total income in 2022 amounted to £119,323 (2021 income £66,286). After total expenditure of £77,196 (2021 £93,805), we ended the year with a surplus of £42,127 (2021 deficit of £27,519).

While we increased both grants and donation income in 2022, we also reduced our costs, largely due to a reduction in staff time for project work. Our restricted 'Open Eco Homes' fund was in deficit in anticipation of further funding yet to be received; in contrast other restricted funds were in credit, including 'Net Zero Now' and 'Circular Cambridge', both anticipating planned project work in 2023.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2022

Although our unrestricted funds increased to £26,181 by the year end (2021 £12,352), we will need to continue to work at controlling costs, and recovering staff costs through grant income where possible in 2023.

Fundraising efforts since the year end have already helped to improve our financial situation. In 2023 we received new grants from Cambridge City Council and South Cambridgeshire District Council, and thanks to fundraising efforts as part of the Big Give Green Match Fund and new efforts at developing corporate partnerships, we have secured significant new funds for our home energy and repair cafe work.

### *Reserves*

Donation income is our primary funding source for our core fund – from which we support all of the organisation's fixed costs. As donated income cannot always be predicted, and the success of funding bids is not guaranteed, the trustees believe it is prudent for the charity to aim for a minimum reserve equivalent to three months expenditure. This will provide:

- the ability to meet unforeseen expenditure, including costs arising should CCF be wound up (closedown costs, redundancy payments, return of grant funding);
- flexibility in achieving our objectives; and
- a financial 'cushion' until additional core funding can be secured.

In accordance with the Charity Commission's guidelines, the Trustees review this policy annually and consequently manage the cash flow in an appropriately prudent manner. Circumstances in 2021 resulted in the reserve being again slightly lower than the desired amount. Greater income in 2022 has begun to restore the reserves to the appropriate level.

### *Investments*

Although funds are minimal, whenever cash is not required for short-term use, it is held in a separate deposit account in order to earn some interest. The security of those invested funds is inevitably reflected in the low rate of interest currently earned.

### **Responsibilities of the Board**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the board should follow best practice and:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### *Recruitment, Appointment of Trustees*

Trustees, who are also Directors of the Company, are elected by members of the Company or appointed by resolution or co-option by the Trustees.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2022

### *Induction of Trustees*

Induction and training of Trustees is currently carried out informally but the Trustees will review this if and when the size of the Board increases.

### *Trustees Indemnities*

In accordance with normal commercial practice, the charity has a policy of purchasing insurance to protect it from claims arising from negligent acts, errors or omissions occurring while on charity business.

### *Risk Assessment*

The Board assesses the risks facing the charity on an ongoing basis; the key risks for this year were identified as:

- Staff being overworked
- Staff being stressed
- Inadequate funding to continue well

The board gives attention to handling these risks and has an action plan to mitigate the key risks and clarify responsibilities for dealing with concerns. Key mitigating activities identified by the Board include:

- Regular appraisals and communication systems that capture and act appropriately on staff concerns
- Clear internal processes and procedures documented and kept up-to-date to assist with handovers
- Accessible avenues for staff to raise concerns, and organisational support to re-evaluate working arrangements
- Active fund-raising group with Trustee, staff and volunteer engagement to identify new sources of funding
- Timely financial management with regard to the reserves policy & exit strategy.
- Regular review of the ratio of reliable funding sources (e.g. regular donations) against uncertain sources (e.g. grants) to achieve a healthy balance.

### **Contribution of Volunteers**

The charity receives help and support in the form of voluntary assistance in engaging the public and administering the charity. In 2022, 7,103 voluntary hours were donated (2021: 2,422 hours), equivalent to £77,423 calculated at the Living Wage.

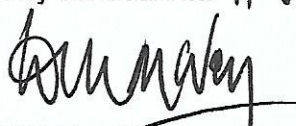
### **Members of the Board**

Members of the board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during 2022 and up to the date of this report are set out above.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of members at 31 December 2022 was 37.

The company has taken advantage of the small companies exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Board on *14<sup>th</sup> September 2023* and signed on its behalf by:



William M McVey  
Director and Trustee

# Cambridge Carbon Footprint Ltd

## Independent Examiner's Report to the Trustees for the year ended 31 December 2022

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

### 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 Statement

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 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.

Edward Mo FCCA

Websters Cambridge Limited  
A Tax, Legal and Accounting firm  
10 Wellington Street  
Cambridge  
CB1 1HW



14/09/23

**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporation an income and expenditure account)  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Income from:</b>	Notes	<b>Unrestricted General £</b>	<b>Restricted Funds £</b>	<b>2022 Total Funds £</b>	<b>2021 Total Funds £</b>
Donations and legacies					
Grants	3	2,492	49,867	52,359	13,557
Donations		42,637	22,786	65,423	49,197
Income from other trading activities					
Fundraising and sponsorship		-	1,500	1,500	3,500
Investments					
Bank interest		41	-	41	32
<b>Total income</b>		<b>45,170</b>	<b>74,153</b>	<b>119,323</b>	<b>66,286</b>
<b>Expenditure on:</b>					
Charitable activities	4	28,818	48,378	77,196	93,805
<b>Total expenditure</b>		<b>28,818</b>	<b>48,378</b>	<b>77,196</b>	<b>93,805</b>
<b>Net income/(expenditure)</b>		<b>16,352</b>	<b>25,775</b>	<b>42,127</b>	<b>(27,519)</b>
Transfers between funds	10	(2,523)	2,523	-	-
<b>Net movement in funds</b>		<b>13,829</b>	<b>28,298</b>	<b>42,127</b>	<b>(27,519)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	12,352	4,400	16,752	44,271
<b>Total funds carried forward</b>	10	<b>26,181</b>	<b>32,698</b>	<b>58,879</b>	<b>16,752</b>

The notes on pages 11 to 18 form part of these accounts.

**BALANCE SHEET**

	Notes	2022	2021
<b>Fixed Assets</b>			
Tangible assets		51	124
<b>Total fixed assets</b>	6	<u>51</u>	<u>124</u>
<b>Current assets</b>			
Debtors	7	8,143	3,544
Cash at bank and in hand		56,737	36,267
<b>Total current assets</b>		<u>64,880</u>	<u>39,811</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	6,052	23,183
<b>Net current assets</b>		<u>58,828</u>	<u>16,628</u>
<b>Total assets less current liabilities</b>			
		<u>58,879</u>	<u>16,752</u>
<b>The funds of the charity:</b>			
Restricted income funds		32,698	4,400
Unrestricted funds		26,181	12,352
<b>Total charity funds</b>	10	<u>58,879</u>	<u>16,752</u>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

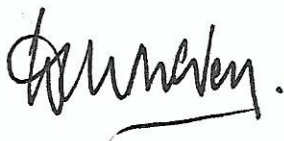
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 11 to 18 form part of these accounts.

Approved by the Board on *14<sup>th</sup> September* 2023 and signed on its behalf by:



Trustee

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022****1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Cambridge Carbon Footprint Ltd meets the definition of a public benefit entity under FRS 102.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

With regards to the following year, the most significant area of uncertainty of the charity is the level of donation income which needs to be raised each and every year to fulfill a programme of events.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants and gifts are recognised when receivable.

Income from Gift Aid tax reclaims is recognised for any donations with valid Gift Aid declarations in the same period as the donation. Gift aid is considered to be part of the original gift and is added to the same fund as the original donation unless the donor specifies otherwise. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from fundraising and events are recognised in income when the event takes place.

Trading income is recognised on point of sale for both donated and purchased goods and services.

**d) Expenditure and irrecoverable VAT**

Expenditure and liabilities are recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is classified as expenditure on charitable activities.

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

**e) Governance and support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Support costs are allocated across funds on the basis of employee time or allocated to the general fund.

**f) Redundancy costs**

The charity made no redundancy payments during the reporting period.

**g) Grants**

Grants awarded to other bodies are recognised when an acceptable grant application has been received from the applicant and has been approved by the trustees.

**h) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**i) Deferred income**

No material item of deferred income has been included in the accounts.

**j) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at best estimate of the amount required to settle the obligation at the reporting date.

**l) Fixed assets**

Equipment, furniture and fittings owned by the Company are capitalised at cost and are depreciated over two to four years on a straight line basis.

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

**o) Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022****p) Fund accounting**

Where the charity undertakes a specific project, as determined internally or by the external donor, all incoming and expended resources are accounted for separately through a separate fund.

These funds are classified as follows:

Restricted funds	- Where the grant donor specifies how the funds should be applied.
Unrestricted funds	
General reserve	- All other funds, which are available for general purposes.

**q) Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 5. Contributions outstanding at the year end were £288 (2021: £7,560).

The money purchase plan is managed by NEST and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and collecting and paying across the deductions for the employee's contributions.

Employer pension contributions are allocated to funds using the same calculation that the related salary costs are allocated to funds.

**r) Critical accounting estimates and areas of judgement**

Estimates and judgements such as general expenditure accruals and the gift aid debtor are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Based upon the results shown in these accounts, there are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2 Legal status of the Charity**

The Company is limited by guarantee, registered in England and Wales and does not have a share capital. As at 31 December 2022 there were 37 (2021 - 32) members.

Members' liability is limited to £10 each in the event of the Company being wound up, while they are members or within one year after they cease to be a member, for payment of debts and liabilities contracted before they ceased to be a member.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## 3 Grant Income - Current Year

Note	Unrestricted Funds		Restricted Funds					2022 TOTAL FUNDS £
	Core Fund 10	Charter 13	Circular Cambridge 11	Open Eco- Homes 12	Zero Carbon Cambridge 14	Cambridge Sustainable Food 15	Net Zero Now 16	
	£	£	£	£	£	£	£	£
Cambridge City Council	-	2,492	-	3,000	7,000	-	-	12,492
Cambridge Forum (CFCI Trust)	-	-	-	2,000	-	-	-	2,000
South Cambridgeshire District Council	-	-	-	-	-	-	15,000	15,000
National Lottery	-	-	-	-	-	-	10,000	10,000
Other sources	-	-	12,867	-	-	-	-	12,867
	-	2,492	12,867	5,000	7,000	-	25,000	52,359

## Grant Income - Prior Year

	£	£	£	£	£	£	£	2021 TOTAL £
Cambridge City Council	-	-	-	4,000	-	-	-	4,000
Cambridge Forum (CFCI Trust)	-	-	-	2,000	-	-	-	2,000
South Cambridgeshire District Council	-	-	-	-	6,000	-	-	6,000
Other sources	1,557	-	-	-	-	-	-	1,557
	1,557	-	-	6,000	6,000	-	-	13,557

## 4 Expenditure on Charitable Activities - Current Year

Note	Unrestricted Funds		Restricted Funds					2022 TOTAL FUNDS £
	Core Fund 10	Charter 13	Circular Cambridge 11	Open Eco- Homes 12	Zero Carbon Cambridge 14	Cambridge Sustainable Food 15	Net Zero Now 16	
	£	£	£	£	£	£	£	£
Staff Costs	22,855	-	13,919	8,445	7,668	-	499	53,386
Activities & Events including grants	880	795	424	66	510	9,975	59	12,709
Office costs	3,660	-	1,981	1,866	1,811	-	227	9,545
Finance & Governance costs	628	-	339	258	311	-	20	1,556
	28,023	795	16,663	10,635	10,300	9,975	805	77,196

## Expenditure on Charitable Activities - Prior Year

	£	£	£	£	£	£	£	2021 TOTAL £
Staff Costs	18,127	7,492	1,021	15,665	8,854	-	17,027	68,186
Activities & Events including grants	62	23	146	-	-	9,975	59	10,265
Office costs	2,831	1,210	166	2,530	1,429	-	2,749	10,915
Finance & Governance costs	2,919	226	29	467	261	387	150	4,439
	23,939	8,951	1,362	18,662	10,544	10,362	19,985	93,805

## Governance costs

Included with the above expenses are governance costs as follows:

								2022 TOTAL
<b>Current year</b>								
AGM expenses	(159)	(66)	(9)	(138)	(78)	-	(150)	(600)
Independent Examiner's fees	504	-	273	208	249	-	16	1,250
<b>Prior year</b>								2021 TOTAL
AGM expenses	159	66	9	138	78	-	150	600
Independent Examiner's fees	318	132	18	276	156	-	300	1,200

**CAMBRIDGE CARBON FOOTPRINT LTD**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds		Restricted Funds					2022 TOTAL FUNDS £
	Core Fund 10 £	Charter 13 £	Circular Cambridge 11 £	Open Eco- Homes 12 £	Zero Carbon Cambridge 14 £	Cambridge Sustainable Food 15 £	Net Zero Now 16 £	
<b>5 Staff Costs - Current Year</b>								
Salary costs	21,876	-	13,298	8,146	7,324	-	476	51,120
Employer's National Insurance	-	-	-	-	-	-	-	-
Employer's Pension contributions	909	-	510	270	310	-	20	2,019
Travel and subsistence	71	-	110	29	35	-	2	247
4	<b>22,856</b>	<b>-</b>	<b>13,918</b>	<b>8,445</b>	<b>7,669</b>	<b>-</b>	<b>498</b>	<b>53,386</b>
<b>Staff Costs - Prior Year</b>								
Salary costs	16,452	6,830	931	14,281	8,071	-	15,522	62,087
Employer's National Insurance	886	368	50	769	435	-	836	3,344
Employer's Pension contributions	709	294	40	615	348	-	669	2,675
Travel and subsistence	80	-	-	-	-	-	-	80
4	<b>18,127</b>	<b>7,492</b>	<b>1,021</b>	<b>15,665</b>	<b>8,854</b>	<b>-</b>	<b>17,027</b>	<b>68,186</b>

No employee received remuneration amounting to more than £60,000.

The average monthly head count during the year was 3 (2021 - 5).

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £	
<b>6 Fixed Assets</b>			
Fixtures, fittings & equipment			
<b>Cost</b>			
As at 1 January 2022	5,910	5,910	
Additions	-	-	
As at 31 December 2022	<u>5,910</u>	<u>5,910</u>	
<b>Depreciation</b>			
As at 1 January 2022	5,786	5,627	
Charge for year	73	159	
As at 31 December 2022	<u>5,859</u>	<u>5,786</u>	
<b>Net book value</b>			
As at 1 January 2022	<u>124</u>	<u>283</u>	
As at 31 December 2022	<u>51</u>	<u>124</u>	
	2022 £	2021 £	
<b>7 Debtors</b>			
Debtors	-	-	
Other debtors	7,793	3,194	
Prepayments and accrued income	350	350	
	<u>8,143</u>	<u>3,544</u>	
All debtors are recoverable in less than one year.			
	2022 £	2021 £	
<b>8 Creditors: Amounts falling due within one year</b>			
Creditors and accruals	3,954	5,225	
Payroll liabilities	2,098	17,958	
	<u>6,052</u>	<u>23,183</u>	
<b>9 Analysis of net assets between funds - Current Year</b>	<b>General funds £</b>	<b>Restricted funds £</b>	<b>2022 Total funds £</b>
Tangible fixed assets	51	-	51
Current assets	32,073	32,807	64,880
Current liabilities	(5,943)	(109)	(6,052)
Net assets as at 31 December 2022	<u>26,181</u>	<u>32,698</u>	<u>58,879</u>
<b>Analysis of net assets between funds - Prior Year</b>	<b>General funds £</b>	<b>Restricted funds £</b>	<b>2021 Total funds £</b>
Tangible fixed assets	124	-	124
Current assets	20,921	18,890	39,811
Current liabilities	(8,693)	(14,490)	(23,183)
Net assets as at 31 December 2021	<u>12,352</u>	<u>4,400</u>	<u>16,752</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## 10 Funds and Reserves

Separate funds have been established for the following reasons:

**Restricted funds**

Circular Cambridge is a programme of events supporting the development of a grass roots circular economy; these activities support individuals and communities to recycle, reuse, swap, share and repair the things we want and need in our lives.

Open Eco-Homes Through providing opportunities to visit properties that have applied ecological methods and practices, this project provides inspiration and advice to anyone looking to create a property that is more energy efficient and environmentally friendly.

Zero Carbon Cambridge Funded by Cambridge City Council, a programme of events and activities designed to encourage and support Cambridge residents to understand and reduce their carbon emissions across all four areas of the carbon footprint: food, energy, shopping and transport.

Cambridge Sustainable Food A network of individuals and organisations, formerly hosted by CCF but now independent, that have come together to promote sustainable food in Cambridge, working on four key areas: food waste, healthy and sustainable diets, food poverty and developing a food hub for Cambridge.

Net Zero Now Funded by South Cambridgeshire District Council and the National Lottery, providing training and support to build the knowledge and confidence in local communities to accelerate the move to net zero emissions.

**Unrestricted funds**

Cambridge Climate Change Charter This project is delivered on behalf of Cambridge City Council. The Charter is designed to support individuals, businesses and other organisations to better understand and reduce their carbon emissions and pledge action, supported by the Charter's online resources.

Core Fund The general fund of CCF, providing support for the administrative functions of the charity as well as activities not fully-funded from other sources.

**Movements on Funds - Current Year:**

	Balance at 1 January 2022	Incoming Resources	Outgoing Resources	Transfers between Funds	Balance at 31 December 2022
	£	£	£	£	£
<b>Restricted Funds</b>					
Circular Cambridge	3,648	23,869	(16,663)	-	10,854
Open Eco-Homes	-	8,284	(10,635)		(2,351)
Zero Carbon Cambridge	733	7,000	(10,300)	2,567	-
Cambridge Sustainable Food	19	10,000	(9,975)	(44)	-
Net Zero Now	-	25,000	(805)	-	24,195
	<b>4,400</b>	<b>74,153</b>	<b>(48,378)</b>	<b>2,523</b>	<b>32,698</b>
<b>Unrestricted Funds</b>					
Core Fund	14,611	42,678	(28,023)	(3,085)	26,181
Cambridge Climate Change Charter	(2,259)	2,492	(795)	562	-
	<b>12,352</b>	<b>45,170</b>	<b>(28,818)</b>	<b>(2,523)</b>	<b>26,181</b>
<b>Total Funds</b>	<b>16,752</b>	<b>119,323</b>	<b>(77,196)</b>	<b>-</b>	<b>58,879</b>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## 10 Funds and Reserves (continued)

## Movements on Funds - Prior Year:

	Balance at £	Incoming £	Outgoing £	Transfers £	Balance at £
<b>Restricted Funds</b>					
Circular Cambridge	5,010	-	(1,362)		3,648
Open Eco-Homes	36	9,637	(18,662)	8,989	-
Zero Carbon Cambridge	5,277	6,000	(10,544)		733
Cambridge Sustainable Food	381	10,000	(10,362)		19
Net Zero Now	14,904	-	(19,985)	5,081	-
	<b>25,608</b>	<b>25,637</b>	<b>(60,915)</b>	<b>14,070</b>	<b>4,400</b>
<b>Unrestricted Funds</b>					
Core Fund	11,971	40,649	(23,939)	(14,070)	14,611
Cambridge Climate Change Charter	6,692	-	(8,951)		(2,259)
	<b>18,663</b>	<b>40,649</b>	<b>(32,890)</b>	<b>(14,070)</b>	<b>12,352</b>
<b>Total Funds</b>	<b>44,271</b>	<b>66,286</b>	<b>(93,805)</b>	<b>-</b>	<b>16,752</b>

## 11 Related Parties

The Trustees neither received nor waived any emoluments during the year (2021 - £nil). One Trustee was reimbursed £62 in relation to office expenses incurred on the Charity's behalf (2021 - £nil).

No Trustee received payment for professional or other services supplied to the charity (2021 - £nil).

During the year aggregate donations were received from 6 trustees and their close family (2021 - 6) amounting to £29,040 (2021 - £26,040).

**CAMBRIDGE CARBON FOOTPRINT**

England & Wales - Charity number 1127376

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# Accounts

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**CAMBRIDGE CARBON FOOTPRINT LTD**

*(A Company Limited by Guarantee)*

**Statement of Accounts**

**For the Year Ended 31 December 2021**

Company Registration Number – 05750297

Registered Charity Number - 1127376

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2021

### Legal and Administrative Information

**Status:** Cambridge Carbon Footprint is a charitable company limited by guarantee, incorporated on 21 March 2006 and registered as a charity on 5 January 2009.

Cambridge Carbon Footprint was established under a Memorandum of Association, which was amended to reflect the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles the members of the Trustee Board are elected at the AGM or can be appointed by resolution of the Board or co-opted by the Board.

The following people served as trustees of the charity during 2021 and up to the date of this report:

<b>Trustees</b>	<b>Role</b>	<b>Date Elected</b>	<b>Date Resigned</b>
Tom Bragg		31 Oct 2008	
Bev Sedley		30 Nov 2009	
Jane Heal		16 May 2013	15 Mar 2022
Katharine Smith		16 May 2013	28 Jan 2021
Sarah Whitebread	Chair	14 Sept 2015	26 May 2022
William McVey	Treasurer	1 Nov 2018	
Nicole Dang		25 July 2019	
Elizabeth Peachey		28 Nov 2019	
Clare Watters		7 Apr 2020	
Chris Carter		2 Dec 2021	14 Jul 2022

**Registered address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Operational address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Independent examiner:** Websters Cambridge Limited, 10 Wellington Street, Cambridge, CB1 1HW

**Bank:** The Co-operative Bank, PO Box 250, Delft House, Southway, Skelmersdale WN8 6WT

**Company registration no.** 05750297

**Registered charity no.** 1127376

**Tel:** 01223 301842    **email:** [info@cambridgecarbonfootprint.org](mailto:info@cambridgecarbonfootprint.org)

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2021

The Board presents its report and the financial statements for the year ended 31<sup>st</sup> December 2021.

### Objects of the Charity

The object of the Charity as stated in the Memorandum of Association is:

“The promotion for the benefit of the public of the conservation, protection and improvement of the physical and natural environment by raising awareness of climate change and encouraging practical steps to reduce atmospheric carbon dioxide levels.”

The trustees have considered the Charity Commission's guidance on public benefit, and they consider that Cambridge Carbon Footprint is fulfilling its obligations in this respect by achieving the above objective.

### Organisation

Cambridge Carbon Footprint (CCF) is administered by a Trustee Board who meet at least four times a year. Trustees who served during the year are detailed above.

### Projects, activities, and achievements

With Covid-19 continuing to impact our ability to meet in person we delivered much of our work online in 2021. Although most restrictions ended in July, we remained cautious about exposing staff and volunteers to additional risk. This, combined with significant uncertainty about future lockdowns, meant we adopted an ‘online first’ approach, running events online where possible, and taking a cautious approach with planning activities that were unable to be run online.

Our staff and volunteers showed flexibility and creativity in the ways they adapted our activities for online audiences. *Open Eco Homes*, *Ambition to Action* and *Net Zero Now* training worked particularly well in this format, increasing access to attendees from further afield, and helping us to build up a video library of useful talks, which continue to gain views.

There were some activities which we couldn't adapt to online delivery. We didn't run any clothes swaps in 2021, and had fewer thermal imaging camera loans, as we didn't allow camera loans to take place in the spring while non-essential retail was prohibited.

Although our team worked hard to deliver what activities we could to the best of our abilities, nonetheless these adaptations resulted in a reduced impact. Our volunteers made fewer thermal imaging camera surveys, we ran fewer events, we supported fewer partners to run events, and those events that we did run either online or in person were necessarily smaller in scope, and with fewer attendees than they might have had in person.

#### 1. Cambridge Climate Change Charter

The Cambridge Climate Change Charter is a project we deliver on behalf of the Cambridge City Council. Through it we engage individuals, businesses, and organisations in reducing their carbon emissions, encouraging them to understand their carbon emissions and commit to reducing them. We launched the project in September 2020 and continued to deliver events and activities designed to support carbon reduction throughout 2021, including *From Ambition to Action*, a series of free expert-led online seminars aimed at businesses and organisations. These events walked participants through how to get started on systematically addressing their carbon footprint and how to set up an Environmental Management System. In July we ran a series of 4 *Shrink your Footprint* market stalls, meeting people on Market Square and helping them to calculate their carbon footprint. This project extended support to local community and faith groups with a new *Shrink your Carbon Footprint workshop guide*, which included a PowerPoint presentation and 60-minute workshop plan that local groups can use off the peg or tailored, to help support their communities to reduce carbon emissions. In December 2021 we held the first of three ‘how to’ events to walk 8 participants through the guide and how they might use it to run their own workshop.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2021

### 2. Home energy projects

Our *Open Eco Homes* project continues to help people create beautiful, high functioning, low energy homes with householder led tours of renovated and new build eco homes. 2021 was an excellent year, with 10 homeowners giving inspiring online tours, showing how their homes are low-carbon and delightful. 6 expert talks from *Planning your Retrofit to Home Energy Innovation* helped people turn their inspiration into home energy action, which we estimate will save 969 tonnes CO<sub>2</sub>.

Feedback and impact measures were good: 551 participants attended, with 96% reporting they were 'useful or very useful'. 50% said they were new to *Open Eco Homes*, so we're sure we're reaching well beyond our regulars. Videos of 2021 tours and talks continue to attract interest, with 11,200 views at the last count, reaching an ever-wider audience.

CCF offers two thermal imaging cameras for loan to borrowers who have attended a training session. Thermal imaging cameras are sensitive to infra-red and make 'temperature map' images, revealing problems with insulation, draughts, damp and more. Significant improvements in comfort, and reductions in energy bills and carbon emissions are often made as a result of fixing these issues.

In this winter project, we offer free online training in interpreting what thermal images reveal, such as draughts, poor insulation and heating problems. Afterwards, trainees can borrow a camera to investigate their own home, and often those of others, to show where it's leaking heat. Research shows that these images motivate action to get the problems fixed.

From January to March 2021 we had to suspend thermal imaging activities, because of the Covid risks of in-person training and passing cameras between borrowers and their hosts. In autumn 2021 we were ready to resume with a third camera, creating resource videos of how to use each camera type and running more online training sessions teaching volunteers how to interpret the images. In 2021 we trained 69 people to use thermal imaging cameras, with volunteers carrying out 10 thermal imaging surveys.

### 3. Swapping, sharing, repairing & reducing consumerism

CCF is one of the leading UK proponents of repair cafes, community events which pair skilled volunteer repairers with people who need things fixed. These events build community ties and prevent items from going into landfill. *The Cambridgeshire Repair Network* held 2 repair cafes in the city, despite Covid restrictions, and the *How to run a Repair Café in your Community* skillshare was delivered three times over the year, all were heavily oversubscribed. By February 2022, volunteers and community leaders from 60 different Cambridgeshire locations had been trained in how to run repair cafes in their communities.

Co-ordinated by Kate Bournell, repairers from the *Cambridgeshire Repair Cafe Network* responded to the ongoing Covid crisis by collecting and repairing 75 unwanted laptops to redistribute to people who needed them via Cambridge Online. As a result local repair cafes were nominated by BBC Radio Cambridgeshire as an organisation 'Making A Difference'.

### 4. Communications

Throughout 2021 CCF maintained good press coverage with 12 opinion pieces in the *Cambridge Independent*, covering topics ranging from climate leadership to sustainable diets.

With increased attention on home retrofit and keeping homes cooler in heatwaves, *Open Eco Homes* received lots of media attention this year, featuring on the BBC's News at Ten for example.

*The Cambridgeshire Repair Cafe Network* was also a focus with Ethical Consumer Week featuring one of our Cambridgeshire repairers on the panel of their session *Fixing the climate one repair at a time* and the ITV Tonight documentary *Repair or Replace? Britain in a Fix* was screened nationwide and featured our *Cambridge Repair Cafe* at Makespace.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2021

We also collaborated with others to promote repair, playing a significant role in creating the *Community Repair Network*, a new umbrella network for all things repair in the UK. For *International Repair Day 2021* we helped pull together a media resource and campaign pack for all UK cafes highlighting the *Right to Repair* campaign and the *Environmental Impact of Repair*.

### 5. Building influence

CCF continued to develop our influence in our region by collaborating, lobbying and responding to local consultations.

CCF participated in all four *Local Climate Change Forum* meetings with City Council officers and councillors, along with other interested local organisations. These meetings have been very useful, learning about what we're each doing and how we can collaborate better. We aim to be supportive and challenging with the City Council.

Wherever possible we continue to respond to local consultations. In 2021 we responded to the Future Homes Standard, demanding stronger standards and their enforcement, to deliver net-zero carbon new buildings without delay.

### 6. 2022 activities and events

For CCF 2022 has really been marked by a return to in-person events and activities. Highlights so far, include running Cambridge's first 'Imaginarium' at the Cambridge Festival. At this event we invited people to become 'Architects of the Future' and imagine a greener, fairer and healthier Cambridgeshire in 2040. The event was hugely successful, with organisers estimating that 550 people, all families and carers with children, took part over the weekend.

Following a slow thermal imaging season in 2021 due to Covid, we were only able to meet borrower demand in spring 2022 with 3 more cameras, kindly made available to us by South Cambs District Council. Each camera was hosted by a different volunteer, making it easier to borrow a camera locally. For our upcoming winter season South Cambs District Council will loan us 5 cameras.

In July we launched the new Cambridge Climate Map, a resource produced as part of our work on the Cambridge Climate Change Charter. The map features a guide to personal carbon reduction and local places people can access resources and advice to help them get started.

### Summary

In total we were involved in running or supporting others to run 45 carbon reduction events and activities in 2021, a decrease on the 53 events we ran or supported in 2020. This total included 9 outreach talks, 4 stalls and 2 events where we supported others to run activities in their communities. We estimate our combined attendance for these events was 1,541 compared with 1,942 in 2020. Our 2021 activities engaged approximately 980 people new to our organisation, compared with 1,251 in 2020.

### Financial review

Total income in 2021 amounted to £66,286 (2020 £106,679) which, after total expenditure of £93,806 (2020 £76,227), resulted in a deficit of £27,519 (2020 surplus £30,452). Included within that income were four grants for specific work; expenditure against some of that specific income had not been incurred by the end of the year. The level of gift and donation income was maintained in 2021, but there was a substantial reduction in the availability and receipt of grants. At the same time, initiatives were 30% more expensive in staff time and cost than in 2020. Unrestricted funds available for the continuing operation of the organisation had declined to £12,351 (2020 £18,663). Rigorous control of costs, including the recovery of staff costs through grant income, will be essential in 2022. The maintenance of regular unrestricted donations is vital to ensure a cash flow without which the organisation would be unable to continue. Subsequently, in 2022, an increased flow of grant funding and donations is starting to remedy the situation.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2021

### *Reserves*

Donation income is our primary funding source for our core fund – from which we support all of the organisation's fixed costs. As donated income cannot always be predicted, and the success of funding bids is not guaranteed, the trustees believe it is prudent for the charity to aim for a minimum reserve equivalent to three months expenditure. This will provide:

- the ability to meet unforeseen expenditure, including costs arising should CCF be wound up (closedown costs, redundancy payments, return of grant funding);
- flexibility in achieving our objectives; and
- a financial 'cushion' until additional core funding can be secured.

In accordance with the Charity Commission's guidelines, the Trustees review this policy annually and consequently manage the cash flow in an appropriately prudent manner. Circumstances in 2021 resulted in the reserve being again slightly lower than the desired amount. Greater income in 2022 has begun to restore the reserves to the appropriate level.

### *Investments*

Although funds are minimal, whenever cash is not required for short-term use, it is held in a separate deposit account in order to earn some interest. The security of those invested funds is inevitably reflected in the low rate of interest currently earned.

### **Responsibilities of the Board**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the board should follow best practice and:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### *Recruitment, Appointment of Trustees*

Trustees, who are also Directors of the Company, are elected by members of the Company or appointed by resolution or co-option by the Trustees.

### *Induction of Trustees*

Induction and training of Trustees is currently carried out informally but the Trustees will review this if and when the size of the Board increases.

### *Trustees Indemnities*

In accordance with normal commercial practice, the charity has a policy of purchasing insurance to protect them from claims arising from negligent acts, errors or omissions occurring while on charity business. However, due to the exceptional circumstances brought on by the coronavirus pandemic, such insurance was not purchased in the year 2020 – 2021 while CCF activities were severely limited during this period to minimise risk.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2021

### *Risk Assessment*

The Board assesses the risks facing the charity on an ongoing basis; the key risks for this year were identified as:

- Staff being overworked
- Staff being stressed
- Inadequate funding to continue well

The board gives attention to handling these risks and has an action plan to mitigate the key risks and clarify responsibilities for dealing with concerns. Key mitigating activities identified by the Board include:

- Regular appraisals and communication systems that capture and act appropriately on staff concerns
- Clear internal processes and procedures documented and kept up-to-date to assist with handovers
- Accessible avenues for staff to raise concerns, and organisational support to re-evaluate working arrangements
- Active fund-raising group with Trustee, staff and volunteer engagement to identify new sources of funding
- Timely financial management with regard to the reserves policy & exit strategy.
- Regular review of the ratio of reliable funding sources (e.g. regular donations) against uncertain sources (e.g. grants) to achieve a healthy balance.

### **Contribution of Volunteers**

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. In 2021, 179 volunteers (2020: 217) donated 2,422 hours (2020: 2,746 hours) to the organisation, equivalent to £23,978 calculated at the Living Wage.

### **Members of the Board**

Members of the board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during 2021 and up to the date of this report are set out above.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of members at 31 December 2021 was 32.

The company has taken advantage of the small companies exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Board on *5<sup>th</sup> September* and signed on its behalf by:



**William M McVey**  
Director and Trustee

# Cambridge Carbon Footprint Ltd

## Independent Examiner's Report to the Trustees for the year ended 31 December 2021

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

### 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 Statement

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 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.



Edward Mo FCCA

Websters Cambridge Limited  
A Tax, Legal and Accounting firm  
10 Wellington Street  
Cambridge  
CB1 1HW

5 September 2022

STATEMENT OF FINANCIAL ACTIVITIES  
(incorporation an income and expenditure account)  
FOR THE YEAR ENDED 31 DECEMBER 2021

Income from:	Notes	Unrestricted General £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Donations and legacies					
Grants	3	1,557	12,000	13,557	57,972
Donations		39,060	10,137	49,197	48,375
Income from other trading activities					
Fundraising and sponsorship		0	3,500	3,500	300
Investments					
Bank interest		32	-	32	32
<b>Total income</b>		<b>40,649</b>	<b>25,637</b>	<b>66,286</b>	<b>106,679</b>
<b>Expenditure on:</b>					
Charitable activities	4	32,891	60,915	93,806	76,227
<b>Total expenditure</b>		<b>32,891</b>	<b>60,915</b>	<b>93,806</b>	<b>76,227</b>
<b>Net income/(expenditure)</b>		<b>7,758</b>	<b>(35,278)</b>	<b>(27,519)</b>	<b>30,452</b>
Transfers between funds	10	(14,070)	14,070	-	-
<b>Net movement in funds</b>		<b>(6,312)</b>	<b>(21,208)</b>	<b>(27,519)</b>	<b>30,452</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	18,663	25,608	44,271	13,819
<b>Total funds carried forward</b>	10	<b>12,351</b>	<b>4,400</b>	<b>16,752</b>	<b>44,271</b>

The notes on pages 9 to 17 form part of these accounts.

BALANCE SHEET  
AS AT 31 DECEMBER 2021

	Notes	2021	2020
<b>Fixed Assets</b>			
Tangible assets		124	283
<b>Total fixed assets</b>	6	<u>124</u>	<u>283</u>
<b>Current assets</b>			
Debtors	7	3,544	21,447
Cash at bank and in hand		36,267	39,534
<b>Total current assets</b>		<u>39,811</u>	<u>60,981</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	23,183	16,993
<b>Net current assets</b>		<u>16,628</u>	<u>43,988</u>
<b>Total assets less current liabilities</b>		<u>16,752</u>	<u>44,271</u>
<b>The funds of the charity:</b>			
Restricted income funds		4,400	25,608
Unrestricted funds		12,351	18,663
<b>Total charity funds</b>	10	<u>16,752</u>	<u>44,271</u>

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 9 to 17 form part of these accounts.

Approved by the Board on *5<sup>th</sup> September* 2022 and signed on its behalf by:



William M McVey  
Director and Trustee

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021****1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Cambridge Carbon Footprint Ltd meets the definition of a public benefit entity under FRS 102.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

With regards to the following year, the most significant area of uncertainty of the charity is the level of donation income which needs to be raised each and every year to fulfill a programme of events, together with the residual impact of COVID19.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants and gifts are recognised when receivable.

Income from Gift Aid tax reclaims is recognised for any donations with valid Gift Aid declarations in the same period as the donation. Gift aid is considered to be part of the original gift and is added to the same fund as the original donation unless the donor specifies otherwise. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from fundraising and events are recognised in income when the event takes place.

Trading income is recognised on point of sale for both donated and purchased goods and services.

**d) Expenditure and irrecoverable VAT**

Expenditure and liabilities are recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is classified as expenditure on charitable activities.

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

**e) Governance and support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Support costs are allocated across funds on the basis of employee time or allocated to the general fund.

**f) Redundancy costs**

The charity made no redundancy payments during the reporting period.

**g) Grants**

Grants awarded to other bodies are recognised when an acceptable grant application has been received from the applicant and has been approved by the trustees.

**h) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**i) Deferred income**

No material item of deferred income has been included in the accounts.

**j) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at best estimate of the amount required to settle the obligation at the reporting date.

**l) Fixed assets**

Equipment, furniture and fittings owned by the Company are capitalised at cost and are depreciated over two to four years on a straight line basis.

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

**o) Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021****p) Fund accounting**

Where the charity undertakes a specific project, as determined internally or by the external donor, all incoming and expended resources are accounted for separately through a separate fund.

These funds are classified as follows:

Restricted funds	- Where the grant donor specifies how the funds should be applied.
Unrestricted funds	
General reserve	- All other funds, which are available for general purposes.

**q) Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 5. Contributions outstanding at the year end were £7,560 (2020: £355).

The money purchase plan is managed by NEST and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and collecting and paying across the deductions for the employee's contributions.

Employer pension contributions are allocated to funds using the same calculation that the related salary costs are allocated to funds.

**r) Critical accounting estimates and areas of judgement**

Estimates and judgements such as general expenditure accruals and the gift aid debtor are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Based upon the results shown in these accounts, there are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2 Legal status of the Charity**

The Company is limited by guarantee, registered in England and Wales and does not have a share capital. As at 31 December 2021 there were 32 (2020 - 25) members.

Members' liability is limited to £10 each in the event of the Company being wound up, while they are members or within one year after they cease to be a member, for payment of debts and liabilities contracted before they ceased to be a member.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

## 3 Grant Income - Current Year

Note	Unrestricted Funds		Restricted Funds				2021 TOTAL FUNDS £
	Core Fund 10 £	Charter 13 £	Circular Cambridge 11 £	Open Eco- Homes 12 £	Zero Carbon Cambridge 14 £	Cambridge Sustainable Food 15 £	
Cambridge City Council				4,000			4,000
Cambridge Forum (CFCI Trust)				2,000			2,000
South Cambridgeshire District Council					6,000		6,000
Other sources	1,557						1,557
	<u>1,557</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>£ 13,557</u>
<b>Grant Income - Prior Year</b>							2020 TOTAL
	£	£	£	£	£	£	£
Cambridge City Council	20,000	16,000					36,000
Cambridge Forum (CFCI Trust)				2,000			2,000
Restart			2,255				2,255
South Cambridgeshire District Council						15,000	15,000
Other sources			2,717				2,717
	<u>20,000</u>	<u>16,000</u>	<u>4,972</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>£ 57,972</u>

4 Expenditure on Charitable Activities  
- Current Year

Note	Unrestricted Funds		Restricted Funds				2021 TOTAL FUNDS £	
	Core Fund 10 £	Charter 13 £	Circular Cambridge 11 £	Open Eco- Homes 12 £	Zero Carbon Cambridge 14 £	Cambridge Sustainable Food 15 £		Net Zero Now 16 £
Staff Costs	18,128	7,492	1,022	15,664	8,854	-	17,027	68,186
Activities & Events including grants	62	23	146	-	-	9,975	59	10,264
Office costs	2,832	1,210	166	2,530	1,429	-	2,749	10,917
Finance & Governance costs	2,919	226	29	467	261	387	150	4,439
	<u>23,940</u>	<u>8,951</u>	<u>1,362</u>	<u>18,662</u>	<u>10,544</u>	<u>10,362</u>	<u>19,985</u>	<u>93,806</u>
<b>Expenditure on Charitable Activities - Prior Year</b>							2020 TOTAL	
	£	£	£	£	£	£	£	
Staff Costs	38,293	7,493	209	4,930	702	-	7	51,627
Activities & Events including grants	169	39	992	246	-	9,975	7	11,428
Office costs	7,403	1,509	40	1,453	136	-	89	10,630
Finance & Governance costs	1,884	369	10	243	35	-	-	2,541
	<u>47,749</u>	<u>9,410</u>	<u>1,251</u>	<u>6,872</u>	<u>873</u>	<u>9,975</u>	<u>96</u>	<u>76,226</u>

## Governance costs

Included with the above expenses are governance costs as follows:

							2021 TOTAL
<b>Current year</b>							
AGM expenses	159	66	9	138	78	-	600
Independent Examiner's fees	318	132	18	276	156	-	1,200
<b>Prior year</b>							2020 Total
AGM expenses	-	-	-	-	-	-	-
Independent Examiner's fees	839	4	-	108	164	15	1,130

CAMBRIDGE CARBON FOOTPRINT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds		Restricted Funds					2021 TOTAL FUNDS £
	Core Fund 10 £	Charter 13 £	Circular Cambridge 11 £	Open Eco- Homes 12 £	Zero Carbon Cambridge 14 £	Cambridge Sustainable Food 15 £	Net Zero Now 16 £	
<b>5 Staff Costs - Current Year</b>								
Salary costs	16,453	6,830	931	14,280	8,071	-	15,522	62,087
Employer's National Insurance	886	368	50	769	435	-	836	3,345
Employer's Pension contributions	709	294	40	615	348	-	669	2,674
Travel and subsistence	80	-	-	-	-	-	-	80
4	<b>18,128</b>	<b>7,492</b>	<b>1,022</b>	<b>15,664</b>	<b>8,854</b>	<b>-</b>	<b>17,027</b>	<b>68,186</b>
<b>Staff Costs - Prior Year</b>								<b>2020 TOTAL</b>
Salary costs	36,801	7,203		4,739	675			49,418
Employer's National Insurance	68	13		9	1			91
Employer's Pension contributions	1,414	277		182	26			1,899
Travel and subsistence	10	-	209	-	-			219
4	<b>38,293</b>	<b>7,493</b>	<b>209</b>	<b>4,930</b>	<b>702</b>	<b>-</b>	<b>-</b>	<b>51,627</b>

No employee received remuneration amounting to more than £60,000.

The average monthly head count during the year was 5 (2020 - 3).

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £	
<b>6 Fixed Assets</b>			
Fixtures, fittings & equipment			
<b>Cost</b>			
As at 1 January 2021	5,910	5,910	
Additions	-	-	
As at 31 December 2021	<u>5,910</u>	<u>5,910</u>	
<b>Depreciation</b>			
As at 1 January 2021	5,626	5,435	
Charge for year	159	191	
As at 31 December 2021	<u>5,786</u>	<u>5,626</u>	
<b>Net book value</b>			
As at 1 January 2021	<u>283</u>	<u>475</u>	
As at 31 December 2021	<u>124</u>	<u>283</u>	
	<b>2021</b>	<b>2020</b>	
	<b>£</b>	<b>£</b>	
<b>7 Debtors</b>			
Debtors	-	114	
Other debtors	3,194	20,983	
Prepayments and accrued income	350	350	
	<u>3,544</u>	<u>21,447</u>	
All debtors are recoverable in less than one year.			
	<b>2021</b>	<b>2020</b>	
	<b>£</b>	<b>£</b>	
<b>8 Creditors: Amounts falling due within one year</b>			
Creditors and accruals	5,225	11,660	
Payroll liabilities	17,958	5,334	
	<u>23,183</u>	<u>16,994</u>	
<b>9 Analysis of net assets between funds - Current Year</b>			
	<b>General</b>	<b>Restricted</b>	<b>2021 Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	124	-	124
Current assets	20,921	18,890	39,811
Current liabilities	(8,694)	(14,489)	(23,183)
Net assets as at 31 December 2021	<u>12,351</u>	<u>4,400</u>	<u>16,752</u>
<b>Analysis of net assets between funds - Prior Year</b>			
	<b>General</b>	<b>Restricted</b>	<b>2020 Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	284	-	284
Current assets	35,373	25,608	60,981
Current liabilities	(6,485)	(10,509)	(16,994)
Net assets as at 31 December 2020	<u>29,172</u>	<u>15,099</u>	<u>44,271</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

**10 Funds and Reserves**

Separate funds have been established for the following reasons:

**Restricted funds**

Circular Cambridge	Circular Cambridge is a programme of events supporting the development of a grass roots circular economy; these activities support individuals and communities to recycle, reuse, swap, share and repair the things we want and need in our lives.
Open Eco-Homes	Through providing opportunities to visit properties that have applied ecological methods and practices, this project provides inspiration and advice to anyone looking to create a property that is more energy efficient and environmentally friendly.
Zero Carbon Cambridge	A programme of events and activities designed to encourage and support Cambridge residents to understand and reduce their carbon emissions across all four areas of the carbon footprint: food, energy, shopping and transport.
Cambridge Sustainable Food	A network of individuals and organisations, formerly hosted by CCF but now independent, that have come together to promote sustainable food in Cambridge, working on four key areas: food waste, healthy and sustainable diets, food poverty and developing a food hub for Cambridge.
Net Zero Now	Funded by Cambridge City Council to provide a regular programme of public events which follow three main strands: food, home energy, and waste and consumption.

**Unrestricted funds**

Cambridge Climate Change Charter	This is a new project delivered on behalf of Cambridge City Council. The Charter is designed to support individuals, businesses and other organisations to better understand and reduce their carbon emissions and pledge action, supported by the Charter's online resources.
Core Fund	The general fund of CCF, providing support for the administrative functions of the charity as well as activities not fully-funded from other sources.

**Movements on Funds - Current Year:**

	Balance at 1 January 2021	Incoming Resources	Outgoing Resources	Transfers between Funds	Balance at 31 December 2021
	£	£	£	£	£
<b>Restricted Funds</b>					
Circular Cambridge	5,010	-	(1,362)		3,648
Open Eco-Homes	36	9,637	(18,662)	8,989	0
Zero Carbon Cambridge	5,277	6,000	(10,544)		733
Cambridge Sustainable Food	381	10,000	(10,362)		19
Net Zero Now	14,904	-	(19,985)	5,081	0
	<b>25,608</b>	<b>25,637</b>	<b>(60,915)</b>	<b>14,070</b>	<b>4,400</b>
<b>Unrestricted Funds</b>					
Core Fund	11,971	40,649	(23,940)	(14,070)	14,610
Cambridge Climate Change Charter	6,692	-	(8,951)		(2,259)
	<b>18,663</b>	<b>40,649</b>	<b>(32,891)</b>	<b>(14,070)</b>	<b>12,351</b>
<b>Total Funds</b>	<b>44,271</b>	<b>66,286</b>	<b>(93,806)</b>	<b>-</b>	<b>16,752</b>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

**10 Funds and Reserves (continued)****Movements on Funds - Prior Year:**

	Balance at 1 January 2020	Incoming Resources	Outgoing Resources	Transfers between Funds	Balance at 31 December 2020
	£	£	£	£	£
<b>Restricted Funds</b>					
Circular Cambridge	1,046	5,215	(1,251)	-	5,010
Open Eco-Homes	748	2,160	(6,872)	4,000	36
Zero Carbon Cambridge	-	150	(873)	6,000	5,277
Cambridge Sustainable Food	356	10,000	(9,975)	-	381
Net Zero Now	-	15,000	(96)	-	14,904
	<u>2,150</u>	<u>32,525</u>	<u>(19,067)</u>	<u>10,000</u>	<u>25,608</u>
<b>Unrestricted Funds</b>					
Core Fund	11,669	58,051	(47,749)	(10,000)	11,971
Cambridge Climate Change Charter	-	16,103	(9,411)	-	6,692
	<u>11,669</u>	<u>74,154</u>	<u>(57,160)</u>	<u>(10,000)</u>	<u>18,663</u>
<b>Total Funds</b>	<u>13,819</u>	<u>106,679</u>	<u>(76,227)</u>	<u>-</u>	<u>44,271</u>

**11 Related Parties**

The Trustees neither received nor waived any emoluments during the year (2020 - £nil), neither were they reimbursed expenses during the year.

No Trustee received payment for professional or other services supplied to the charity (2020 - £nil).

During the year aggregate donations were received from 6 trustees and their close family (2020:5) amounting to £26,040 (2020: £25,500).

**12 Events after the accounting period**

Our financial situation has improved in 2022 with the receipt of several large grants and donations. We have received new grants from Cambridge City Council and South Cambridgeshire District Council, and thanks to fundraising efforts as part of the Big Give Green Match Fund and new efforts at developing corporate partnerships we have also secured significant new funds for our repair cafe work.

**CAMBRIDGE CARBON FOOTPRINT**

England & Wales - Charity number 1127376

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# Accounts

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**CAMBRIDGE CARBON FOOTPRINT LTD**

*(A Company Limited by Guarantee)*

**Statement of Accounts**

**For the Year Ended 31 December 2020**

**Company Registration Number – 05750297**

**Registered Charity Number - 1127376**

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2020

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# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2020

### Legal and Administrative Information

**Status:** Cambridge Carbon Footprint is a charitable company limited by guarantee, incorporated on 21 March 2006 and registered as a charity on 5 January 2009.

Cambridge Carbon Footprint was established under a Memorandum of Association, which was amended to reflect the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles the members of the Trustee Board are elected at the AGM, or can be appointed by resolution of the Board or co-opted by the Board.

The following people served as trustees of the charity during 2020 and up to the date of this report:

Trustees	Role	Date Elected	Date Resigned
Tom Bragg		31 Oct 2008	
Bev Sedley		30 Nov 2009	
Jane Heal		16 May 2013	
Katharine Smith		16 May 2013	28 Jan 2021
Sarah Whitebread	Chair	14 Sept 2015	
William McVey	Treasurer	1 Nov 2018	
Nicole Dang		25 July 2019	
Elizabeth Peachey		28 Nov 2019	
Oliver Rory O'donoghue		28 Nov 2019	27 June 2020
Clare Watters		7 Apr 2020	

**Registered address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Operational address:** The Bike Depot, 140 Cowley Road, Cambridge, CB4 0DL

**Independent examiner:** Websters Cambridge Limited, 10 Wellington Street, Cambridge, CB1 1HW

**Bank:** The Co-operative Bank, PO Box 250, Delft House, Southway, Skelmersdale WN8 6WT

**Company registration no.** 05750297

**Registered charity no.** 1127376

**Tel:** 01223 301842    **email:** [info@cambridgecarbonfootprint.org](mailto:info@cambridgecarbonfootprint.org)

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2020

The Board presents its report and the financial statements for the year ended 31<sup>st</sup> December 2020.

### Objects of the Charity

The object of the Charity as stated in the Memorandum of Association is:

“The promotion for the benefit of the public of the conservation, protection and improvement of the physical and natural environment by raising awareness of climate change and encouraging practical steps to reduce atmospheric carbon dioxide levels.”

The trustees have considered the Charity Commission's guidance on public benefit, and they consider that Cambridge Carbon Footprint is fulfilling its obligations in this respect by achieving the above objective.

### Organisation

Cambridge Carbon Footprint (CCF) is administered by a Trustee Board who meet at least four times a year. Trustees who served during the year are detailed above.

### Projects, activities and achievements

All Cambridge Carbon Footprint events and activities were cancelled or postponed when the UK moved into lockdown in March 2020. Staff and volunteers responded to very challenging circumstances by adapting activities for online delivery, enabling us to continue to inspire and support people to reduce their carbon emissions.

In total CCF planned to organise, support or take part in 67 events in 2020. As a result of the efforts of our team and our community by the end of the year 53 of those events had taken place, with only 14 events cancelled or postponed indefinitely. In many cases however, significant amounts of work had already been undertaken on these cancelled activities.

One of the few upsides to the disruption has been a widening of our reach, with people joining our online events from all around the country and sometimes all over the globe. And recordings of online events and virtual tours have been viewed much more than ever before - 2020's *Open Eco Homes* tours and talks have been viewed over 1500 times on our YouTube Channel.

#### 1. Cambridge Climate Change Charter

In September 2020 we launched the *Cambridge Climate Change Charter*, a new project delivered on behalf of Cambridge City Council. The Charter is designed to support individuals, businesses and other organisations to better understand and reduce their carbon emissions and pledge action, supported by the Charter's resources, which include a new online advice hub and carbon footprint calculator. 151 people attended the online launch of the Charter, with representatives from business, academia, local government and community groups. The event introduced attendees to a suite of resources including a new online carbon footprint calculator and city specific advice hub.

In November we launched the *From Ambition to Action Seminar Series*. The sessions aimed to support businesses and organisations wanting to play a part in moving towards net zero - helping them know where to begin, what the resource implications might be, what expertise might be needed and what's proven to actually work.

#### 2. Home energy projects

Our *Open Eco Homes* project continues to help people create beautiful, high functioning, low energy homes with householder led tours of renovated and new build eco homes.

This year *Open Eco Homes* ran 11 homeowner-led tours of their low-carbon retrofit and new-build homes, along with 5 expert talks, all online, rather than in-person. This new delivery method enabled us to develop tours and talks on demand, now a much-used YouTube video resource.

Feedback and impact measures were good: 82% of participants said that they were 'more' or 'much more' likely to create an eco-home because they had attended a tour or talk.

CCF offers two thermal imaging cameras for loan to borrowers who have attended a training session.

Thermal imaging cameras are sensitive to infra-red and make 'temperature map' images, revealing problems with insulation, draughts, damp and more. Significant improvements in comfort, energy bills and carbon emissions are often made as a result of fixing these issues.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2020

Two thermal imaging training workshops were delivered in January and February before lockdown forced us to halt camera bookings. Starting in the autumn, we began delivering training online, launching a new online system for booking and borrowing thermal imaging cameras, while applying new Covid-19 safety procedures. Bookings were halted again in November with the resumption of lockdown conditions in the UK.

In 2020 we trained 60 people to use thermal imaging cameras and 25 thermal imaging surveys were carried out.

### *3. Swapping, sharing, repairing & reducing consumerism*

CCF is one of the leading UK proponents of Repair Cafes: community events which pair skilled volunteer repairers with people who need things fixed. These events build community ties and prevent items from going into landfill. CCF and Transition Cambridge were one of the first Repair Cafe organisers to host Virtual Repair Cafes during lockdown. At these events repairers met in online breakout rooms and provided advice for attendees to identify the cause of failure and how it might be fixed. In total we hosted seven virtual repair cafes between May and September 2020.

178 people attended the Arbury Swap Collect and Fix Fest, one of our few in-person events this year. The event included a Give and Take Stall, a toy swap, a bulky waste collection service, and a Repair Cafe. Partners included the Cambridge City Recycling Champions and Community Engagement Team, Transition Cambridge, A Toy's Life and Beyond, and Veolia.

We continued to support communities interested in starting up their own Repair Café, running two online 'How to run a Repair Café in your community' skillshares during lockdown. Attendees came from diverse places, including The Edge Cafe on Mill Road in Cambridge, and towns and villages around Cambridgeshire and beyond.

### *4. Communications*

In 2020 we launched a brand new Cambridge Carbon Footprint website. Built from the ground up, the site combined content from our Open Eco Homes and Circular Cambridge project websites, to create one online hub for our resources. Combined with the launch of the Cambridge Climate Change Charter encompassing our new carbon footprint calculator and advice hub, the website has completely refreshed our online appearance.

### *5. Building influence*

CCF continued to develop our influence in our region by collaborating, lobbying and responding to local consultations.

Since 2020 Cambridge City Council has run a regular Climate Change Forum for local community groups to meet with them to discuss climate issues and work. CCF attends to support and challenge the Council and to collaborate better with other groups.

In June 2020, CCF helped Carbon Neutral Cambridge and 2G3S organise virtual lobbies about climate action as part of a nationwide campaign of The Climate Coalition, of which CCF is a member. There was a lively lobby with Anthony Browne, MP for South Cambridgeshire, and the lobby with Cambridge MP, Daniel Zeichner drew 139 people to hear and question him, making it one of the busiest in the UK.

CCF also responds to consultations such as the 2020 NE Cambridge Action Plan, our main opportunity to influence big development plans to adopt low carbon building standards, green spaces and good cycling and public transport opportunities for future residents.

### *Summary*

In total we were involved in running or supporting others to run 53 carbon reduction events and activities in 2020, a decrease on the 72 events we ran or supported in 2019. We estimate our combined attendance for these events was 1,942, compared with 4,489 in 2019. Our 2020 activities engaged approximately 1,215 people new to our organisation, compared to 3,050 engaged in 2019.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2020

### **Financial review**

Total income in 2020 amounted to £106,679 (2019 £66,517) which, after total expenditure of £76,227 (2019 £69,463), resulted in a surplus of £30,452 (2019 deficit £2,947). Included within that income were four grants for specific work; expenditure against some of that specific income had not been incurred by the end of the year. Gift and donation income increased slightly over that received in 2019. At the end of the year, unrestricted funds available for the continuing operation of the organisation had increased to £18,663 (2019 £11,669). The maintenance of regular unrestricted donations is essential to ensure a cash flow without which the organisation would be unable to continue.

### **Reserves**

Donation income is our primary funding source for our core fund – from which we support all of the organisation's fixed costs. As donated income cannot always be predicted, and the success of funding bids is not guaranteed, the trustees believe it is prudent for the charity to aim for a minimum reserve equivalent to three months expenditure. This will provide:

- the ability to meet unforeseen expenditure, including costs arising should CCF be wound up (closedown costs, redundancy payments, return of grant funding);
- flexibility in achieving our objectives; and
- a financial 'cushion' until additional core funding can be secured.

In accordance with the Charity Commission's guidelines, the Trustees review this policy annually and consequently manage the cash flow in an appropriately prudent manner. Circumstances in 2019 resulted in the reserve being slightly lower than the desired amount but in 2020 the inflow of funds and management of various costs has restored the reserves to the appropriate level.

### **Investments**

Although funds are minimal, whenever cash is not required for short-term use it is held in a separate deposit account in order to earn some interest. The security of those invested funds is inevitably reflected in the low rate of interest currently earned.

### **Responsibilities of the Board**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the board should follow best practice and:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Recruitment, Appointment of Trustees**

Trustees, who are also Directors of the Company, are elected by members of the Company or appointed by resolution or co-option by the Trustees.

# Cambridge Carbon Footprint Ltd

## TRUSTEES' ANNUAL REPORT 2020

### *Induction of Trustees*

Induction and training of Trustees is currently carried out informally but the Trustees will review this if and when the size of the Board increases.

### *Trustees Indemnities*

In accordance with normal commercial practice, the charity has purchased insurance to protect them from claims arising from negligent acts, errors or omissions occurring while on charity business.

### *Risk Assessment*

The Board assesses the risks facing the charity on an ongoing basis, with the key risks during the year identified as:

- Key Trustees being unavailable
- Staff members leaving
- Inadequate funding to continue well

The board gives attention to handling these risks and has an action plan to mitigate the key risks and clarify responsibilities for dealing with concerns. Key mitigating activities identified by the Trustees include:

- Flexible trustee roles, with a named back-up trained to step in if other trustees are unavailable
- Regular appraisals and communication systems that capture and act appropriately on staff concerns
- Clear internal processes and procedures documented and kept up to date to assist with handovers
- Active fund-raising group with Trustee, staff and volunteer engagement, identifying new sources of funding
- Tight, timely financial management with reserves policy & exit strategy. Review of the ratio of reliable funding sources and uncertainty sources e.g. grants.

### **Contribution of Volunteers**

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. In 2020, 217 volunteers (2019: 345) donated 2,746 hours (2019: 6,294 hours) to the organisation, equivalent to £26,087 calculated at the Living Wage.

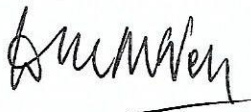
### **Members of the Board**

Members of the board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during 2020 and up to the date of this report are set out above.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of members at 31 December 2020 was 25.

The company has taken advantage of the small companies exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Board on 9 December 2021 and signed on its behalf by:



**William M McVey**  
Director and Trustee

# Cambridge Carbon Footprint Ltd

## Independent Examiner's Report to the Trustees for the year ended 31 December 2020

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

### 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 Statement

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 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.



Gary Eves FCCA

Websters Cambridge Limited  
A Tax, Legal and Accounting firm  
10 Wellington Street  
Cambridge  
CB1 1HW

10<sup>th</sup> December 2021

STATEMENT OF FINANCIAL  
ACTIVITIES

(incorporation an income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2020

Income from:	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Donations and legacies					
Grants	3	36,000	21,972	57,972	14,039
Donations		37,822	10,553	48,375	47,251
Income from other trading activities					
Fundraising and sponsorship		300	-	300	5,196
Investments					
Bank interest		32	-	32	32
<b>Total income</b>		<b>74,154</b>	<b>32,525</b>	<b>106,679</b>	<b>66,518</b>
<b>Expenditure on:</b>					
Charitable activities	4	57,160	19,067	76,227	69,463
<b>Total expenditure</b>		<b>57,160</b>	<b>19,067</b>	<b>76,227</b>	<b>69,463</b>
<b>Net income/(expenditure)</b>		<b>16,994</b>	<b>13,458</b>	<b>30,452</b>	<b>(2,946)</b>
Transfers between funds	10	(10,000)	10,000	-	-
<b>Net movement in funds</b>		<b>6,994</b>	<b>23,458</b>	<b>30,452</b>	<b>(2,946)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	11,669	2,150	13,819	16,766
<b>Total funds carried forward</b>	<b>10</b>	<b>18,663</b>	<b>25,608</b>	<b>44,271</b>	<b>13,820</b>

The notes on pages 9 to 17 form part of these accounts.

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Notes	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible assets		283	475
<b>Total fixed assets</b>	6	<u>283</u>	<u>475</u>
<b>Current assets</b>			
Debtors	7	21,447	2,461
Cash at bank and in hand		39,534	17,118
<b>Total current assets</b>		<u>60,981</u>	<u>19,579</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	16,993	6,235
<b>Net current assets</b>	9	<u>43,988</u>	<u>13,344</u>
<b>Total assets less current liabilities</b>		<u>44,271</u>	<u>13,819</u>
<b>The funds of the charity:</b>			
Restricted income funds	10	25,608	2,150
Unrestricted funds	10	18,663	11,669
<b>Total charity funds</b>		<u>44,271</u>	<u>13,819</u>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

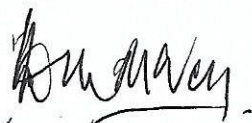
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 9 to 17 form part of these accounts.

Approved by the Board on 9 December 2021 and signed on its behalf by:



William M McVey  
Director and Trustee

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Cambridge Carbon Footprint Ltd meets the definition of a public benefit entity under FRS 102.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

With regards to the following year, the most significant area of uncertainty of the charity is the level of donation income which needs to be raised each and every year to fulfill a programme of events, together with the continuing impact of COVID19.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants and gifts are recognised when receivable.

Income from Gift Aid tax reclaims is recognised for any donations with valid Gift Aid declarations in the same period as the donation. Gift aid is considered to be part of the original gift and is added to the same fund as the original donation unless the donor specifies otherwise. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from fundraising and events are recognised in income when the event takes place.

Trading income is recognised on point of sale for both donated and purchased goods and services.

**d) Expenditure and irrecoverable VAT**

Expenditure and liabilities are recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is classified as expenditure on charitable activities.

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**1.e) Governance and support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Support costs are allocated across funds on the basis of employee time or allocated to the general fund.

**f) Redundancy costs**

The charity made no redundancy payments during the reporting period.

**g) Grants**

Grants awarded to other bodies are recognised when an acceptable grant application has been received from the applicant and has been approved by the trustees.

**h) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**i) Deferred income**

No material item of deferred income has been included in the accounts.

**j) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at best estimate of the amount required to settle the obligation at the reporting date.

**l) Fixed assets**

Equipment, furniture and fittings owned by the Company are capitalised at cost and are depreciated over two to four years on a straight line basis.

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

**o) Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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

**1.p) Fund accounting**

Where the charity undertakes a specific project, as determined internally or by the external donor, all incoming and expended resources are accounted for separately through a separate fund.

These funds are classified as follows:

- |                    |  |
|--------------------|--|
| Restricted funds   | - Where the grant donor specifies how the funds should be applied. |
| Unrestricted funds |  |
| General reserve    | - All other funds, which are available for general purposes.       |

**q) Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 5. There was £355 outstanding contributions at the year end (2019: £689).

The money purchase plan is managed by NEST and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and collecting and paying across the deductions for the employee's contributions.

Employer pension contributions are allocated to funds using the same calculation that the related salary costs are allocated to funds.

**r) Critical accounting estimates and areas of judgement**

Estimates and judgements such as general expenditure accruals and the gift aid debtor are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Based upon the results shown in these accounts, there are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2 Legal status of the Charity**

The Company is limited by guarantee, registered in England and Wales and does not have a share capital. As at 31 December 2020 there were 25 (2019 - 24) members.

Members' liability is limited to £10 each in the event of the Company being wound up, while they are members or within one year after they cease to be a member, for payment of debts and liabilities contracted before they ceased to be a member.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

3 Grant Income - Current Year	Note	Unrestricted Funds		Restricted Funds				2020 TOTAL FUNDS £	
		Core Fund	Charter	Circular Cambridge	Open Eco-Homes	Zero Carbon Cambridge	Cambridge Sustainable Food		Net Zero Now
Cambridge City Council		£ 20,000	£ 16,000					£	36,000
Cambridge Forum (CFCI Trust) Restart				2,255	2,000				2,000
South Cambridgeshire District Council				2,717				15,000	2,255
Other sources				4,972	2,000			15,000	15,000
		20,000	16,000	4,972	2,000			15,000	2,717
		£	£	£	£	£	£	£	£
<b>Grant Income - Prior Year</b>									<b>2019 TOTAL</b>
Cambridge City Council				5,250	3,000				8,250
Cambridge Forum (CFCI Trust)					2,000				2,000
Rotary Club				2,500					2,500
Restart				1,289					1,289
				9,039	5,000				14,039

4 Expenditure on Charitable Activities - Current Year	Note	Unrestricted Funds		Restricted Funds				2020 TOTAL FUNDS £	
		Core Fund	Charter	Circular Cambridge	Open Eco-Homes	Zero Carbon Cambridge	Cambridge Sustainable Food		Net Zero Now
Staff Costs	5	£ 38,293	£ 7,493	£ 209	£ 4,930	£ 702		£	51,627
Activities & Events Including grants		169	39	992	246				11,428
Office costs		7,403	1,509	40	1,453	136		7	10,630
Finance & Governance costs		1,884	369	10	243	35			2,541
		47,749	9,410	1,251	6,872	873		96	76,226
		£	£	£	£	£	£	£	£
<b>Expenditure on Charitable Activities - Prior Year</b>									<b>2019 TOTAL</b>
Staff Costs	5	£ 30,925	£ 8,156	£ 6,099	£ 8,156				45,180
Activities & Events Including grants		4,315	368	1,007	368				5,690
Office costs		1,171	74	74	27				1,272
Finance & Governance costs		3,224	1,929	1,929	2,144			10,024	17,321
		39,635		9,109	10,695			10,024	69,463

Governance costs - included with the above expenses are governance costs as follows:

Current year	Prior year	2020 TOTAL	2019 Total
AGM expenses			
Independent Examiner's fees	4	15	1,130
<b>Prior year</b>			
AGM expenses	149		149
Independent Examiner's fees	1200		1,200

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds		Restricted Funds				2020 TOTAL FUNDS £
		Core Fund £	Charter £	Circular Cambridge £	Open Eco- Homes £	Zero Carbon Cambridge £	Cambridge Sustainable Food £	
<b>5 Staff Costs - Current Year</b>								
Salary costs		36,801	7,203		4,739	675		49,418
Employer's National Insurance		68	13		9	1		91
Pension		1,414	277		182	26		1,899
Travel and subsistence		10	-	209	-	-		219
Training								
	4	<u>38,293</u>	<u>7,493</u>	<u>209</u>	<u>4,930</u>	<u>702</u>		<u>51,627</u>
<b>Staff Costs - Prior Year</b>								
Salary costs		29,479		5,615	8,052			43,146
Employer's National Insurance								
Pension		1,170		226	82			1,478
Travel and subsistence		234		258	22			514
Training		42						42
	4	<u>30,925</u>		<u>6,099</u>	<u>8,156</u>			<u>45,180</u>

No employee received remuneration amounting to more than £60,000.

The average monthly head count during the year was 3 (2019 - 3).

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	£	£
<b>6 Fixed Assets</b>		
Fixtures, fittings & equipment		
<b>Cost</b>		
As at 1 January 2020	5,910	5,617
Additions	-	292
As at 31 December 2020	<u>5,910</u>	<u>5,909</u>
<b>Depreciation</b>		
As at 1 January 2020	5,435	5,295
Charge for year	191	139
As at 31 December 2020	<u>5,626</u>	<u>5,434</u>
<b>Net book value</b>		
As at 1 January 2020	<u>475</u>	<u>322</u>
As at 31 December 2020	<u>283</u>	<u>475</u>
<b>7 Debtors</b>		
Debtors	114	250
Other debtors	20,983	1,286
Prepayments and accrued income	350	925
	<u>21,447</u>	<u>2,461</u>

All debtors are recoverable in less than one year.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

- 8 Creditors: Amounts falling due within one year  
Creditors and accruals  
Payroll liabilities

	2020 £	2019 £
	11,660	3,929
	5,334	2,306
	<u>16,993</u>	<u>6,235</u>

- 9 Analysis of net assets between funds - Current Year

	General funds £	Restricted funds £	Total funds £
Tangible fixed assets	284	-	284
Current assets	35,373	25,608	60,981
Current liabilities	(6,485)	(10,509)	(16,993)
Net assets as at 31 December 2020	<u>29,172</u>	<u>15,099</u>	<u>44,272</u>

- Analysis of net assets between funds - Prior Year

	General funds £	Restricted funds £	Total funds £
Tangible fixed assets	475	-	475
Current assets	14,712	4,867	19,579
Current liabilities	(3,518)	(2,716)	(6,234)
Net assets as at 31 December 2019	<u>11,669</u>	<u>2,151</u>	<u>13,820</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**10 Funds and Reserves**

Separate funds have been established for the following reasons:

**Restricted funds**

**Circular Cambridge** Circular Cambridge is a programme of events supporting the development of a grass roots circular economy; these activities support individuals and communities to recycle, reuse, swap, share and repair the things we want and need in our lives.

**Open Eco-Homes** Through providing opportunities to visit properties that have applied ecological methods and practices, this project provides inspiration and advice to anyone looking to create a property that is more energy efficient and environmentally friendly.

**Zero Carbon Cambridge** A programme of events and activities designed to encourage and support Cambridge residents to understand and reduce their carbon emissions across all four areas of the carbon footprint: food, energy, shopping and transport.

**Cambridge Sustainable Food** A network of individuals and organisations, formerly hosted by CCF but now independent, that have come together to promote sustainable food in Cambridge, working on four key areas: food waste, healthy and sustainable diets, food poverty and developing a food hub for Cambridge.

**Net Zero Now** Funded by Cambridge City Council to provide a regular programme of public events which follow three main strands: food, home energy, and waste and consumption.

**Unrestricted funds**

**Cambridge Climate Change Charter** This is a new project delivered on behalf of Cambridge City Council. The Charter is designed to support individuals, businesses and other organisations to better understand and reduce their carbon emissions and pledge action, supported by the Charter's online resources.

**Core Fund** The general fund of CCF, providing support for the administrative functions of the charity as well as activities not fully-funded from other sources.

**Movements on Funds - Current Year:**

	Balance at 1 January 2020	Incoming Resources	Outgoing Resources	Transfers between Funds	Balance at 31 December 2020
	£	£	£	£	£
<b>Restricted Funds</b>					
Circular Cambridge	1,046	5,215	(1,251)	-	5,010
Open Eco-Homes	748	2,160	(6,872)	4,000	36
Zero Carbon Cambridge	-	150	(873)	6,000	5,277
Cambridge Sustainable Food	356	10,000	(9,975)	-	381
Net Zero Now	-	15,000	(96)	-	14,904
	<b>2,150</b>	<b>32,525</b>	<b>(19,067)</b>	<b>10,000</b>	<b>25,608</b>
<b>Unrestricted Funds</b>					
Core Fund	11,669	58,051	(47,749)	(10,000)	11,971
Cambridge Climate Change Charter	-	16,103	(9,411)	-	6,692
	<b>11,669</b>	<b>74,154</b>	<b>(57,160)</b>	<b>(10,000)</b>	<b>18,663</b>
<b>Total Funds</b>	<b>13,819</b>	<b>106,679</b>	<b>(76,227)</b>	<b>-</b>	<b>44,271</b>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## Funds and Reserves (continued)

## Movements on Funds - Prior Year:

	Balance at 1 January 2019	Incoming Resources	Outgoing Resources	Transfers between Funds	Balance at 31 December 2019
	£	£	£	£	£
Cambridge Sustainable Food	2,350	8,031	(10,025)		356
Circular Cambridge	-	10,154	(9,108)		1,046
Open Eco-Homes	-	11,443	(10,695)		748
	2,350	29,628	(29,828)	-	2,150
Core Fund	14,416	36,888	(39,635)		11,669
<b>Total</b>	<b>16,766</b>	<b>66,516</b>	<b>(69,463)</b>	<b>-</b>	<b>13,819</b>

## 11 Related Parties

The Trustees neither received nor waived any emoluments during the year (2019 - £nil), neither were they reimbursed expenses during the year.

No Trustee received payment for professional or other services supplied to the charity (2019 - £nil).

During the year aggregate donations were received from 5 trustees and their close family (2019:5) amounting to £25,500

## 12 Events after the accounting period

The continuation of the Covid-19 pandemic in 2021 had a significant impact on our work. It restricted the activities we were able to undertake, affected the productivity of staff and trustees, and impacted our financial situation. In January a core staff member was furloughed for a month due to family caring commitments. During that time CCF made use of the Government Coronavirus Job Retention Scheme. As a result of these challenges Trustees had to pay considerable attention to cashflow.

In spite of the difficulties CCF has delivered new and interesting work. In January 2021 we launched Net Zero Now, a training scheme designed to help local communities to identify how and where they can take action. Leaders from 12 communities took part, and videos and online resources from the sessions are available for public download.

The Cambridge Climate Change Charter has continued to engage residents, with four Shrink your Carbon Footprint stalls popping up in the Market Square over summer, and case studies of local individuals who have taken action and had an impact proving popular online. In March the Charter was awarded a Certificate of Excellence in the IESE Public Sector Innovation Awards.

Open Eco Homes returned for another successful season in September 2021. We have relaunched thermal imaging training borrowing scheme and a new CO2 monitor borrowing scheme.

Financial circumstances improved in the latter part of 2021.