

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:

Trustees	Role	Date Elected	Date Resigned
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

Cambridge Carbon Footprint Ltd

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The Board presents its report and the financial statements for the year ended 31st 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.

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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 CO₂.

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 Bournsnel, 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.

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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.

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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.

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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 *5th 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

		Unrestricted General £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:	Notes				
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
Total income		40,649	25,637	66,286	106,679
Expenditure on:					
Charitable activities	4	32,891	60,915	93,806	76,227
Total expenditure		32,891	60,915	93,806	76,227
Net income/(expenditure)		7,758	(35,278)	(27,519)	30,452
Transfers between funds	10	(14,070)	14,070	-	-
Net movement in funds		(6,312)	(21,208)	(27,519)	30,452
Reconciliation of funds:					
Total funds brought forward	10	18,663	25,608	44,271	13,819
Total funds carried forward	10	12,351	4,400	16,752	44,271

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

BALANCE SHEET**AS AT 31 DECEMBER 2021**

	Notes	2021	2020
Fixed Assets			
Tangible assets		124	283
Total fixed assets	6	<u>124</u>	<u>283</u>
Current assets			
Debtors	7	3,544	21,447
Cash at bank and in hand		36,267	39,534
Total current assets		<u>39,811</u>	<u>60,981</u>
Liabilities			
Creditors: amounts falling due within one year	8	23,183	16,993
Net current assets		<u>16,628</u>	<u>43,988</u>
Total assets less current liabilities		<u>16,752</u>	<u>44,271</u>
The funds of the charity:			
Restricted income funds		4,400	25,608
Unrestricted funds		12,351	18,663
Total charity funds	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 5th 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	Net Zero Now 16	
	£	£	£	£	£	£	£	£
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>-</u>	<u>£ 13,557</u>
Grant Income - Prior Year								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>15,000</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>
Expenditure on Charitable Activities - Prior Year								2020 TOTAL
	£	£	£	£	£	£	£	£
Staff Costs	38,293	7,493	209	4,930	702			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
Current year								
AGM expenses	159	66	9	138	78	-	150	600
Independent Examiner's fees	318	132	18	276	156	-	300	1,200
Prior year								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 £
5	Staff Costs - Current Year							
	Salary costs	16,453	6,830	931	14,280	8,071	-	15,522
	Employer's National Insurance	886	368	50	769	435	-	836
	Employer's Pension contributions	709	294	40	615	348	-	669
	Travel and subsistence	80	-	-	-	-	-	-
4		18,128	7,492	1,022	15,664	8,854	-	17,027
	Staff Costs - Prior Year							
	Salary costs	36,801	7,203		4,739	675		
	Employer's National Insurance	68	13		9	1		
	Employer's Pension contributions	1,414	277		182	26		
	Travel and subsistence	10	-	209	-	-		
4		38,293	7,493	209	4,930	702	-	-

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 £	
6 Fixed Assets			
Fixtures, fittings & equipment			
Cost			
As at 1 January 2021	5,910	5,910	
Additions	-	-	
As at 31 December 2021	<u>5,910</u>	<u>5,910</u>	
Depreciation			
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>	
Net book value			
As at 1 January 2021	<u>283</u>	<u>475</u>	
As at 31 December 2021	<u>124</u>	<u>283</u>	
	2021 £	2020 £	
7 Debtors			
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.			
	2021 £	2020 £	
8 Creditors: Amounts falling due within one year			
Creditors and accruals	5,225	11,660	
Payroll liabilities	17,958	5,334	
	<u>23,183</u>	<u>16,994</u>	
9 Analysis of net assets between funds - Current Year			
	General funds £	Restricted funds £	2021 Total funds £
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>
Analysis of net assets between funds - Prior Year			
	General funds £	Restricted funds £	2020 Total funds £
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
	£	£	£	£	£
Restricted Funds					
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
	25,608	25,637	(60,915)	14,070	4,400
Unrestricted Funds					
Core Fund	11,971	40,649	(23,940)	(14,070)	14,610
Cambridge Climate Change Charter	6,692	-	(8,951)		(2,259)
	18,663	40,649	(32,891)	(14,070)	12,351
Total Funds	44,271	66,286	(93,806)	-	16,752

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
	£	£	£	£	£
Restricted Funds					
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>
Unrestricted Funds					
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>
Total Funds	<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.