

CAMBRIDGE CARBON FOOTPRINT LIMITED

(A Company Limited by Guarantee)

Statement of Accounts

For the Year Ended 31 December 2016

Company Registration Number – 05750297

Registered Charity Number - 1127376

Cambridge Carbon Footprint Limited

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Cambridge Carbon Footprint Ltd

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 2016 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	
Jane Frank	Chair	8 May 2014	4 May 2017
Suzanne Goldsmith	Treasurer	26 Feb 2015	4 May 2017
Sarah Whitebread		14 Sep 2015	

Registered address: 6 Eltisley Avenue, Cambridge CB3 9JG

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

Independent examiner : John H Anderson, Anderson & Co, 8 Station Rd, Histon, Cambridge, CB24 9LQ

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

TRUSTEES' ANNUAL REPORT 2016

The Board presents its report and the financial statements for the year ended 31st December 2016.

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 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

Cambridge Carbon Footprint undertook the following projects and activities during 2016:

1. Outreach and events

In 2016 we ran 4 stalls and gave 17 outreach talks and workshops, engaging approximately 603 members of the public in discussion about climate change and carbon reduction. We delivered outreach talks to diverse audiences including university and secondary school students, women's groups, artist initiatives, green groups and community groups.

In addition to our outreach activities, we organised a total of 29 events open to the public and one challenge, attracting approximately 1637 participants. In 2016 we engaged over 1074 people new to our organisation, including 917 new people attending our events, and 145 who attended events we enabled to take place.

Although most of our 2016 activities were under our consumption and home energy strands (see 2. and 3. below) we also undertook several activities related to food. We continued to collaborate with Cambridge Sustainable Food, this year producing a Halloween themed children's food waste activity booklet for their annual Pumpkin Festival.

CCF also organised a panel discussion for the Eat Cambridge food festival. Titled What is the Deal with Meat?, the 70 attendees joined our panel of experts to discuss the sustainability of our modern, animal protein heavy, diets.

2. Circular Cambridge

In January 2016 we launched a new strand of work on consumption. The project, titled Circular Cambridge encourages local groups and individuals to engage in the circular economy, rethinking the way in which we design, manufacture, access, repair and reuse the things that we want and need in our lives. 70 people, from 36 different organisations attended the launch. Representatives came from local government, conservation bodies, the creative community, the universities, health and the third sector. This project allowed us to trial new ways of working, capacity raising other organisations to run waste reduction events and activities.

Under this project we ran two Introduction to Electronic and Electrical Repair events, organised a clothes swap with the Ladybirds WI, organised a tour of the Amey Waste Management Park, ran a Circular Challenge, helped host a Circular Economy Hackathon, and held a Green Cleaning Workshop. We also published a Circular Cambridge Directory, with 172 listings of shops and organisations around Cambridge that reuse and repair.

The CirculART trail we ran in June teamed up 21 artists with 20 charity shops for a four week exhibition of art made from repurposed materials. 2000 trail guides were picked up and 100% of shop owners said CirculART had drawn more people into their shops.

Cambridge Carbon Footprint Ltd

TRUSTEES' ANNUAL REPORT 2016

The largest event in this strand of work, the Circular Cambridge Festival, was a day-long event combining a film festival, speakers, stalls, a repair café, clothes swish, storytelling, photography exhibition and a performance of the climate inspired piano suite *Significantus* by Lola Perrin. Over 200 people attended and many connections were forged between attending organisations.

Circular Cambridge also facilitated the creation of the Cambridgeshire Repair Café Network (CRCN), an advisory and support group for repair cafes comprising representatives from the District Council, Transition Cambridge, CCF and the Cottenham Repair Café. In Partnership with other CRCN members CCF ran two events advising Cambridgeshire community organisers how to run their own repair cafes. With help from CRCN new Repair Cafes ran in Histon, Waterbeach and Fulbourn. All three groups are now either planning or have run their second cafe. With CCF support the Cambridge Buddhist Centre ran their first clothes swap in 2016, and Strawberry Fair organisers were able to access recycled paint for their workshops.

In total under the Circular Cambridge project CCF ran 16 events, either on our own or in partnership with other organisations, with a total of 1153 attendees. In addition our training, resources and support enabled another 5 events to take place, which combined had 236 attendees.

3. Home Energy Projects

In 2016, our 7th year of Open Eco Homes, visitors made 340 hour-long tours to 2 newly-built homes and 15 older homes. The wide variety of homes included many DIY and low-cost improvements like hempcrete for internal wall insulation. Cosy Cambridge, our follow-up home energy day was opened by Cambridge MP, Daniel Zeichner. There were 4 practical workshops on Draught Proofing and Ventilation, Renewables Plus, Efficient Electrics and Natural Insulation. We also ran a 'Human Library', where attendees had one-to-one conversations with 11 experts on subjects from 'Insulating a Regency House with Sprayed Cork and Lime' to 'Co-housing and Eco Living'. We estimate from participant surveys that these events inspired or enabled home energy improvements that will save 938 Tonnes of CO₂.

In trained hands our two thermal imaging cameras reveal where buildings are leaking heat, usually an important step in planning improvements. At four 2016 training evenings, 27 volunteer surveyors learnt how to use the cameras and interpret their images, including Cambridge University Students who went on to train other students. Our training also supported nascent thermal imaging groups in Bishops Stortford and Muswell Hill. 52 surveys were completed by volunteer CCF surveyors.

4. Carbon Conversations

Carbon Conversations have been a part of what CCF has offered since the start in 2006. In recent years, we have run fewer series of Conversations, and in 2016 we did not run any. Social attitudes and political events have shifted and other strands of CCF activity have built momentum. National trends are similar and the Surefoot Effect has in April 2017 ceased to manage Carbon Conversations. The wealth of insight and information in the Carbon Conversations materials, will still be available for use, being reissued under a Creative Commons licence. CCF will continue to offer the Conversations when and where there is interest.

The continuing inspiration to be found in Carbon Conversations was evident at our Water Your Green Roots where recent Conversations participants and their families came together for an encouraging reunion. The CCF Book Group formed by Carbon Conversations graduates also continued in 2016, with participants meeting to discuss books related to carbon reduction 7 times over the course of 2016.

5. Activity summary

In total we ran 50 events in 2016, and supported 6 more events to take place, a comparable number to 2015, where we ran a total of 56 events. We estimate our 2016 activities abated 1466 tonnes CO₂, comprising 1431 tonnes of CO₂ abated from the events and activities we ran, and 35 tonnes CO₂ from the events that we supported to take place. The difference in abatement is largely due to running smaller capacity events. This can be seen in total attendance figures. In 2016 we estimate our combined attendance for events, stalls and outreach talks was 2240, compared with 2619 attendees in 2015.

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Financial review

Total incoming resources amounted to £44,470 (2015 £69,416) which, after total expenditure of £56,860 (2015 £52,861) resulted in a deficit before transfers of £12,390 (2015 surplus £16,555). The increase in income in the prior year was primarily due to receipt of some substantial donations and a matched funding initiative whereby new regular donations made after the 2014 AGM were matched by a generous donor. Costs have been kept to a minimum wherever possible. The expenditure shown in the 2016 accounts includes a reduction to wage costs due to the employers allowance from HMRC although freelance and consultancy costs increased slightly on the prior year due to a one off piece of film and promotion work undertaken on the At the end of the year, the Charity had total funds of £30,945 (2015 £43,355), of which £30,445 (2015: £37,503) was unrestricted funds.

The attached accounts give full details of the state of the finances of Cambridge Carbon Footprint, and the Board is confident that the company can continue to meet its objectives for the immediate future.

Reserves

Until recently, CCF was primarily funded by grants, however our core funding ceased in March 2012, and we now bid for funds on a project by project basis. As a result, our primary funding source is now donations. 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 hold minimum reserves equivalent to at least 3 months expenditure and ideally aim to maintain reserves equivalent of at least 6 months expenditure, currently this equates to approximately £28,500. Open Eco-houses project.

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.

The trustees plan to review this policy in accordance with the Charity Commission's guidelines on a regular basis, at least once a year.

Investments

A judgement is taken with regard to cash balances held by the Charity. Cash not required in day to day operations is held in a separate deposit account, which is considered by the trustees to be the most low risk, and hence suitable arrangement.

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.

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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 purchases insurance to protect them from claims arising from negligent acts, errors or omissions occurring whilst on charity business.

Risk Assessment

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

- a funding shortfall
- exhaustion or loss of staff members or key trustees
- less concern and motivation from the public on acting against climate change

The board gives attention to handling these risks, and is working to create a more detailed action plan to mitigate the key risks, clarifying responsibilities for dealing with the concerns.

Our fundraising group has continued to be active and CCF supporters were generous, helping us to maintain staffing levels and continue to provide a wide programme of events throughout the year.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. In 2016 209 volunteers donated 5736 hours to the organisation. This is an increase from 2015 where 176 volunteers donated approximately 4648 hours.

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 2016 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 2016 was 23.

Approved by the Board on

and signed on its behalf by:

Jane Frank
Chair of Trustees

Cambridge Carbon Footprint Limited
Independent Examiners Report to the Trustees for the year ended 31 December 2016

I report on the accounts of the company for the year ended 31 December 2016 which comprise the Statement of Financial Activities (incorporating Income and Expenditure), Balance Sheet and the related notes.

Respective Responsibilities of Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the Companies Act 2006 and that an independent examination is needed.

it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 (the Charities Act),
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice (FRS102): Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Frederick J H Anderson
BSc FCA

?? May 2017

Websters Cambridge Limited
A Tax, Legal and Accounting firm
Sumpter House
Station Road
Histon
Cambridge
CB24 9LQ

CAMBRIDGE CARBON FOOTPRINT

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) FOR THE YEAR ENDED 31 DECEMBER 2016

		Unrestricted General £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
Income from:					
Donations and legacies	Notes				
Grants	3	-	10,200	10,200	22,144
Donations		30,383	1,500	31,883	42,976
Income from other trading activities					
Fundraising and sponsorship		-	2,200	2,200	4,100
Investments					
Bank interest		187	-	187	196
Total income		30,570	13,900	44,470	69,416
Expenditure on:					
Charitable activities	4	31,298	25,562	56,860	52,861
Total expenditure		31,298	25,562	56,860	52,861
Net income/(expenditure)		(728)	(11,662)	(12,390)	16,555
Transfers between funds	11	(6,330)	6,330	0	0
Net movement in funds		(7,058)	(5,332)	(12,390)	16,555
Reconciliation of funds:					
Total funds brought forward	11	37,503	5,832	43,335	26,780
Total funds carried forward	11	30,445	500	30,945	43,335

The notes on pages 9 to 16 form part of these accounts.

**BALANCE SHEET
AS AT 31 DECEMBER 2016**

	Notes	2016 £	2015 £
Fixed Assets			
Tangible assets		114	949
Total fixed assets	7	114	949
Current assets			
Debtors	8	7,409	8,055
Cash at bank and in hand		26,636	38,632
Total current assets		34,045	46,687
Liabilities			
Creditors: amounts falling due within one year	9	3,214	4,301
Net current assets		30,831	42,386
Total assets less current liabilities		30,945	43,335
The funds of the charity:			
	11		
Restricted income funds			
Cambridge Sustainable Food		0	1,220
Akashi		0	0
Skills Share		0	0
Circular Cambridge		0	4,612
Open Eco-Houses		500	0
		500	5,832
Unrestricted funds			
General fund		30,445	37,503
Total charity funds		30,945	43,335

For the year ending 31 December 2016 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,
- 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 at pages xx to xx form part of these accounts.

Approved by the Board on _____ and signed on its behalf by:

S Goldsmith
Trustee

CAMBRIDGE CARBON FOOTPRINT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cambridge Carbon Footprint meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustee have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

d) 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 areas of uncertainty of the charity are the level of donation income which needs to be raised each and every year to fulfill a programme of events.

b) 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 relevant Gift Aid certificates recognised in income for the year. 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.

c) Expenditure and irrecoverable VAT

Expenditure is 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 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.

CAMBRIDGE CARBON FOOTPRINT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

d) Allocation of 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 cost, 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.

e) Fixed assets

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

f) 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.

g) 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 account.

h) 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.

i) 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.

j) 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.

k) 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. |

CAMBRIDGE CARBON FOOTPRINT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

l) 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 £120 outstanding contributions at the year end (2015: £nil).

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 paying across the deductions for the employee's contributions.

m) Critical accounting estimates and area 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 2016 there were 19 (2015 - 19) 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.

CAMBRIDGE CARBON FOOTPRINT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

3 Grant Income - Current Year

	Note	Unrestricted		Restricted Funds				Total
		General Funding	Cambridge Sustainable Food	Circular Cambridge	Events	Open Eco-houses	Velo	
Cambridge City Council		0	0	6,000	0	2,000	0	8,000
CFCI Trust		0	0	0	0	2,000	0	2,000
AC Architects		0	0	0	0	200	0	200
		0	0	6,000	0	4,200	0	10,200

Grant Income- Prior Year

Cambridge City Council	0	0	0	4,600	8,000	0	12,600
Cambridgeshire County Council	0	0	0	0	0	46	46
Green Open Eco Homes	0	0	0	0	750	0	750
CFCI Trust	0	0	0	0	1,000	0	1,000
Centre for Sustainable Energy	0	0	0	0	1,500	0	1,500
Network for Social Change	0	0	6,248	0	0	0	6,248
	0	0	6,248	4,600	11,250	46	22,144

4 Expenditure on Charitable Activities - Current Year

	Note	General Funding	Akashi	Climate Friendly Homes	Cambridge Sustainable Food	Circular Cambridge	Events	Open Eco-houses	Skills Share	Velo	Total
		Staff Costs	5	21,177	0	0	0	8,132	0	2,189	0
Establishment		5,045	0	0	0	1,605	0	387	0	0	7,037
Communications		304	0	0	0	27	0	7	0	0	338
Other	6	4,772	0	0	2,450	1,610	0	9,155	0	0	17,987
		31,298	0	0	2,450	11,374	0	11,738	0	0	56,860

Expenditure on Charitable Activities - Prior Year

Staff Costs	26,371	0	0	0	1,605	5,248	1,117	93	93	34,527
Establishment	3,825	0	745	0	123	407	1,051	0	0	6,151
Communications	281	0	32	0	0	3	14	25	0	355
Other	2,754	1,082	0	1,484	108	485	5,915	0	0	11,828
	33,231	1,082	777	1,484	1,836	6,143	8,097	118	93	52,861

CAMBRIDGE CARBON FOOTPRINT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

	General Funding	Akashi	Climate Friendly Homes	Cambridge Sustainable Food	Circular Cambridge	Events	Open Eco-houses	Skills Share	Velo	Total
5 Staff Costs - Current Year										
Salary costs	21,188	0	0	0	8,222	0	2,214	0	0	31,624
Employer's NI	(270)	0	0	0	(105)	0	(28)	0	0	(403)
Pension	36	0	0	0	14	0	4	0	0	54
Travel and subsistence	223	0	0	0	0	0	0	0	0	223
	<u>21,177</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,132</u>	<u>0</u>	<u>2,189</u>	<u>0</u>	<u>0</u>	<u>31,498</u>
Staff Costs - Prior Year										
Salary costs	24,717	0	0	0	1,473	4,816	1,025	85	85	32,201
Employer's NI	1,544	0	0	0	132	432	92	8	8	2,216
Travel and subsistence	110	0	0	0	0	0	0	0	0	110
	<u>26,371</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,605</u>	<u>5,248</u>	<u>1,117</u>	<u>93</u>	<u>93</u>	<u>34,527</u>

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

The average monthly head count during the year which was 2 (2015 - 2).

The Trustees neither received nor waived any emoluments during the year (2015 - £nil) neither were they reimbursed expenses during the year.

No Trustee received payment for professional or other services supplied to the charity (2015: £nil).

6 Other expenditure - Current Year

	Unrestricted		Restricted Funds				
	General Funding	Akashi	Cambridge Sustainable Food	Circular Cambridge	Events	Open Eco-houses	Total
Books, Journals & Information Packs	1,067	-	-	609	-	389	2,065
Exhibition & presentation costs	1,086	-	-	967	-	-	2,053
Subscriptions	100	-	-	-	-	-	100
Volunteer expenses	142	-	-	12	-	-	154
Freelancer fees	677	-	-	34	-	8,754	9,465
Sundry Expenses	37	-	-	-	-	79	116
Independent Examiner's Fee - examination of the accounts	1,000	-	-	-	-	-	1,000
Independent Examiner's Fee - other accountancy services	524	-	-	-	-	-	524
AGM Expenses	60	-	-	-	-	-	60
Professional Fees	-	-	-	-	-	-	-
Other	-	-	2,450	-	-	-	2,450
	<u>4,693</u>	<u>-</u>	<u>2,450</u>	<u>1,622</u>	<u>-</u>	<u>9,222</u>	<u>17,987</u>

CAMBRIDGE CARBON FOOTPRINT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

6 Other expenditure - Prior Year

	Unrestricted			Restricted Funds			
Books, Journals & Information Packs	683	177	-	-	293	1,207	2,360
Exhibition & presentation costs	662	129	90	-	47	144	1,072
Subscriptions	160	-	-	-	-	-	160
Volunteer expenses	128	-	-	-	33	-	161
Freelancer fees	-	776	-	-	-	4,300	5,076
Sundry Expenses	14	-	-	-	5	59	78
Independent Examiner's Fee - examination of the accounts	724	-	-	71	71	134	1,000
Independent Examiner's Fee - other accountancy services	376	-	-	37	37	70	520
AGM Expenses	7	-	-	-	-	-	7
Professional Fees	-	-	-	-	-	-	-
Other	-	-	1,394	-	-	-	1,394
	<u>2,754</u>	<u>1,082</u>	<u>1,484</u>	<u>108</u>	<u>485</u>	<u>5,915</u>	<u>11,828</u>

Governance costs - current year:

Included with the above expenses are governance costs as follows:

AGM expenses	60	-	-	-	-	-	60
Independent Examiner's fees	1,000	-	-	-	-	-	1,000
	<u>1,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,584</u>

Governance costs - prior year:

AGM expenses	7	-	-	-	-	-	7
Independent Examiner's fees	724	-	-	71	71	134	1,000
	<u>731</u>	<u>-</u>	<u>-</u>	<u>71</u>	<u>71</u>	<u>134</u>	<u>1,007</u>

CAMBRIDGE CARBON FOOTPRINT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

	2016	2015
	£	£
7 Fixed Assets		
Fixtures, fittings & equipment		
Cost		
As at 1 January 2016	5,148	5,004
Additions	0	144
As at 31 December 2016	<u>5,148</u>	<u>5,148</u>
Depreciation		
As at 1 January 2016	4,199	3,355
Charge for year	835	844
As at 31 December 2016	<u>5,034</u>	<u>4,199</u>
Net book value		
As at 1 January 2016	<u>949</u>	<u>1,649</u>
As at 31 December 2016	<u>114</u>	<u>949</u>

	2016	2015
	£	£
8 Debtors		
Other debtors	6,362	3,525
Prepayments and accrued income	1,047	4,530
	<u>7,409</u>	<u>8,055</u>

	2016	2015
	£	£
9 Creditors: Amounts falling due within one year		
Accruals	1,810	1,328
Payroll liabilities	1,404	2,973
Grants received in advance	-	0
	<u>3,214</u>	<u>4,301</u>

10 Analysis of net assets between funds - Current Year	General funds	Restricted funds	Total funds
Tangible fixed assets	114	0	114
Current assets	33,545	500	34,045
Current liabilities	(3,214)	0	(3,214)
Net assets at 31 December 2016	<u>30,445</u>	<u>500</u>	<u>30,945</u>
Analysis of net assets between funds - Prior Year			
Tangible fixed assets	949	-	949
Current assets	40,855	5,832	46,687
Current liabilities	(4,301)	0	(4,301)
Net assets at 31 December 2015	<u>37,503</u>	<u>5,832</u>	<u>43,335</u>

CAMBRIDGE CARBON FOOTPRINT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

11 Funds and Reserves

Separate funds have been established for the following reasons:

Restricted funds

Akashi	Funded by independent donations to involve people from different faiths
Climate Friendly Homes	Originally funded by survey donations and grants to provide home energy surveys this activity now continues and is funded by general donations. Expenditure on this fund relates to equipment depreciation which was purchased with restricted funds.
Cambridge Sustainable Food	A network of individuals and organisations, formally 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.
Circular Cambridge	Funded by a grant from the Network for Social Change, Circular Cambridge is a season of events that celebrates ways to design, manufacture, access and reuse the things we want and need in our lives.
Events	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.
Open Eco-houses	Funded by Cambridge Sustainable City and other grant funders as disclosed in note 3 and sponsorship from local companies to support visits to energy efficient homes.
Skills Share	Funded by Cambridge City Council to provide a programme of workshops,
Velo	Funded by Cambridge County Council to provide a cycle powered cinema event as part of the Cambridge Velo fest legacy programme for the Tour De France 2014.

Movements on Funds - Current Year:

	Balance 1 January 2016	Incoming Resources	Outgoing Resources	Transfers	Balance 31 December 2016
Akashi	0	0	0	0	0
Climate Friendly Homes	0	0	0	0	0
Cambridge Sustainable Food	1,220	1,500	(2,450)	(270)	0
Circular Cambridge	4,612	6,000	(11,374)	762	0
Events	0	0	0	0	0
Open Eco-houses	0	6,400	(11,738)	5,838	500
Skills Share	0	0	0	0	0
Velo	0	0	0	0	0
	5,832	13,900	(25,562)	6,330	500
General Reserve	37,503	30,570	(31,298)	(6,330)	30,445
Total	43,335	44,470	(56,860)	0	30,945

CAMBRIDGE CARBON FOOTPRINT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

Movements on Funds - Prior Year:

	Balance 1 January 2015	Incoming Resources	Outgoing Resources	Transfers	Balance 31 December 2015
Akashi	935	0	(1,113)	178	0
Climate Friendly Homes	0	0	(745)	745	0
Cambridge Sustainable Food	(97)	2,801	(1,484)	0	1,220
Circular Cambridge	0	6,248	(1,636)	0	4,612
Events	0	4,600	(5,723)	1,123	0
Open Eco-houses	0	12,350	(8,123)	(4,227)	0
Skills Share	71	0	(85)	14	0
Velo	0	46	(85)	39	0
	<hr/> 909	26,045	(18,994)	(2,128)	5,832
General Reserve	25,871	43,371	(33,867)	2,128	37,503
Total	<hr/> 26,780	69,416	(52,861)	0	43,335 <hr/>

12 Related Parties

During the year aggregate donations were received from 4 trustees and their close family (2015:4) amounting to £16,900 (2015: £21,285).

CAMBRIDGE CARBON FOOTPRINT

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) FOR THE YEAR ENDED 31 DECEMBER 2015

	Unrestricted General £	Restricted Funds £	2015 Total Funds £
Income from:			
Donations and legacies			
Grants	0	22,144	22,144
Donations	40,175	2,801	42,976
Income from other trading activities			
Fundraising and sponsorship	3,000	1,100	4,100
Trading income	0	0	0
Investments			
Bank interest	196	0	196
Total income	43,371	26,045	69,416
Expenditure on:			
Charitable activities	33,231	19,630	52,861
Total expenditure	33,231	19,630	52,861
Net income/(expenditure)	10,140	6,415	16,555
Transfers between funds	2,128	(2,128)	0
Net movement in funds	12,268	4,287	16,555
Reconciliation of funds:			
Total funds brought forward	25,871	909	26,780
Total funds carried forward	38,139	5,196	43,335