

CAMBRIDGE CARBON FOOTPRINT LTD

(A Company Limited by Guarantee)

Statement of Accounts

For the Year Ended 31 December 2019

Company Registration Number – 05750297

Registered Charity Number - 1127376

Cambridge Carbon Footprint Ltd

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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 2019 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	
Sarah Whitebread	Chair	14 Sep 2015	
Alice Collier		15 May 2017	2 Jul 2019
William McVey	Treasurer	1 Nov 2018	
Nicole Dang		25 Jul 2019	
Elizabeth Peachey		28 Nov 2019	
Oliver O'Donoghue		28 Nov 2019	27 Jun 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, Sumpter House, Station Road, 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

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The Board presents its report and the financial statements for the year ended 31st December 2019.

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

Cambridge Carbon Footprint undertook the following activities during 2019:

1. Home Energy Projects

Our Open Eco Homes project helps people create beautiful, high functioning, low energy homes with householder led tours of renovated and new built eco homes. 2019 was the 10th successive year for Open Eco Homes, a unique achievement for a UK community group. A record 577 one-hour tours of homes, new and retrofitted, were booked for 319 visitors. 60% of visitors on tours were new to OEH, so it reaches lots of new people.

We celebrated a decade of Open Eco Homes with Cambridge 2030 – Meeting the Zero Carbon Homes Challenge. At this event we reviewed the highlights of these 10 years and brought together some of the brightest minds working in low-energy housing today to help us chart a course to zero carbon housing. Baroness Brown of Cambridge, Julia King, [Deputy chair of the Committee on Climate Change](#), introduced what's needed over the next decade for a tolerable climate. Other expert speakers shared innovative and inspirational methods of tackling the big challenges we face. Open Eco Homes expects to play a useful part, inspiring and informing low carbon solutions.

Open Eco Homes tours provide loads of inspiration, and with our workshops we aim to provide lots more supporting information and resources. This year we ran four workshops following the tours:

- [Draught-Proofing & Ventilation](#) - *low cost improvements for owners & renters*
- [Beginner's Guide to Retrofit](#) - *training by the [Manchester Carbon Co-op](#)*
- [Better Insulation](#) - *new wisdom on trapping heat*
- [Your Smart Electric Home](#) - *PV, batteries, heat pumps, EVs and export*

In 2019 we also trained 39 more local people on how to use our two thermal imaging cameras to identify the draughts and insulation gaps causing their homes to leak heat. Thirty-five home surveys vividly revealed to householders where their homes were losing heat over the winter months and helped put them on track to finding solutions.

2. Swapping, sharing, repairing & reducing consumerism

CCF delivered many popular events in 2019 aimed at tackling the 30% of global greenhouse gas emissions arising from consumerism. Events themed around repairing, swapping and sharing rather than buying new are how we demonstrate and communicate the shift we need from a linear 'take, make and dispose' economy, to one which is circular, where resources are maintained and reused.

With our partners Transition Cambridge CCF delivered three 'How to run a Repair Café in your community' skillshares in 2019 which led to 11 new Repair Cafes being added to the Cambridgeshire Repair Café Network. Diverse new Repair Café delivery partners included the University of Cambridge, businesses and local councils.

The brand new Community Clothes Swap Kit that we were able to purchase with money from South Cambridgeshire District Council's Community Chest has been popular and was an essential piece of kit at

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Histon's first Swish which attracted 175 people and thousands of items of women's, men's and children's clothes.

The Cambridge Remakery at The Grafton Centre was a 2019 stand-out collaboration. Hosting an entire weekend long event focused on alternatives to mass consumption in the heart of a shopping centre was powerful and allowed us all to engage new audiences. With help from many partners we were able to run a wide variety of activities, including a Repair Café, repair skillshares, upcycled arts activities for children and adults, a clothes swap and information stalls about how to live more sustainably in the City. Visitors were also invited to share their ideas for what they'd like to see in a permanent centre dedicated to sustainability in Cambridge. In total the Remakery drew in 310 visitors, 230 of which were new to our organisation.

In February again worked with many partners to bring a Swap, Collect and Fix-Fest to the area around the Brown's Field Youth and Community Centre for the first time. The day celebrated reuse and repair whilst also providing practical help to people needing bulky waste removed from their homes and communal spaces. 270 people attended.

3. Outreach

Reaching new audiences is core to our ambitions of supporting people from all walks of life to reduce carbon emissions. We reach out to new audiences via our many collaborations and partners, but also by delivering talks, workshops and stalls in communities and workplaces around Cambridge. In 2019 we ran 16 different outreach activities, engaging an estimated 741 members of the public in discussion about climate change and carbon reduction, over 491 of which were new to our organisation.

Stalls are an opportunity for us to talk one on one with people who might not ordinarily attend a CCF event. In 2019 we ran 5 stalls, including two at North Cambridge community events where we shared our new [Sustainable North Cambridge Map](#). We also ran stalls at the Cambridge Literary Festival, Cottenham Eco Festival and the Ladybirds WI's International Women's Day celebrations.

CCF often speaks at large festivals to engage new audiences in the work that we do. This year we spoke at the Cambridge University Science Festival and Festival of Ideas, offering our 'Fashion the Future' talk on sustainable clothing and textiles, sharing our [Quick Guide to Sustainable Fashion](#) handout.

We also offer talks to community groups and workplaces, tailoring our material and approach to the audience. Amongst the outreach work we delivered this year, were workshops on textile reuse and the circular economy for the Bedfordshire Embroiders Guild, personal carbon footprints at a lunchtime talk for employees at Arm, Carbon Conversations for the Cambridge University of the Third Age, and sustainable fashion with the Histon Brownies.

4. Lobbying and Consultation

CCF works for widespread, deep carbon reductions by individuals, businesses and other organisations. But to support this action urgent, large political changes are required too, which we also work to encourage and support.

[CCF coordinated](#) about 50 people from Cambridge to lobby their MP, Daniel Zeichner near the House of Commons at 'The Time is Now' for action on climate, along with people from other Cambridgeshire constituencies lobbying their MPs. Numerous lobbies were coordinated by [The Climate Coalition](#), a national coalition, of which CCF is one of 130 member organisations.

CCF were asked by the Petitions Committee at the House of Commons to bring together a focus group to help inform Daniel Zeichner MP on the issue of plastics before a debate in the House of Commons.

CCF also made submissions to these 2019 consultations:

- [The Future Homes Standard](#): revised regulations for new homes that we think should do much more to make them very low-carbon and ready for increasingly extreme weather like heatwaves.
- ['Sustainable Design and Construction' Supplementary Planning Document](#) by Cambridge City Council, which we proposed should go further towards requiring net zero carbon, passive measures to keep cool and reducing mains water consumption.

Summary

In total we were involved in running or supporting others to run 72 carbon reduction events and activities in 2019, an increase on the 68 events we ran or supported in 2018. We estimate our combined attendance for these events, stalls and outreach talks was 4489, down compared with 6104 in 2018 due to having run fewer

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large scale events. Our 2019 activities engaged approximately 3050 people new to our organisation, compared to 4293 engaged in 2018.

Financial review

Total income in 2019 amounted to £66,517 (2018 £69,014) which, after total expenditure of £69,463 (2018 £72,201) resulted in a deficit of £2,947 (2018 deficit £3,187). The decrease in income in 2019 compared to the previous year was due to a decrease in donations, partially offset by an increase in fundraising and sponsorship. Costs have been under continual review and have been kept to the minimum necessary wherever possible. At the end of the year CCF had total funds of £13,819 (2018 £16,766), of which £11,669 (2018 £14,416) was unrestricted funds.

Reserves

Until 2012 the core funding of CCF was primarily from grants but we now bid for funds on a project by project basis. Consequently donation income is our primary funding source for our core fund – from which we support all of the organisations 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 3 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.

Impacts of Covid-19

The national Covid-19 lockdown at the end of March coincided with a period of internal work, so although our public events were cancelled CCF staff and volunteers have continued useful work from home. Where public events have been cancelled our funders have been supportive of modifying our projects to deliver them online or in other ways which support social distancing. Therefore Covid-19 has had limited effects on our finances to date. Successful trials of online events including Open Eco Homes online tours and workshops, virtual Repair Cafes and online lobbies have given the charity confidence in its ability to continue to operate despite challenging circumstances.

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

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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 purchased 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
- poor unclear means for supporters to cut CO₂

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

Key mitigating activities identified by the Trustees include: communications and systems that capture and act appropriately on staff concerns, regular appraisals, clear documentation of internal procedures, an active fund-raising group with Trustee and wider engagement, and a commitment to researching and developing new locally relevant activities and resources to help residents cut carbon emissions.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. In 2019 345 (2018: 337) volunteers donated 6,294 (2018: 3,536) hours to the organisation, equivalent to £51,673 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 2019 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 2019 was 24.

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

and signed on its behalf by:

Sarah Whitebread
Chair

Cambridge Carbon Footprint Ltd

Independent Examiner's Report to the Trustees for the year ended 31 December 2019

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019.

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
Sumpter House
Station Road
Histon
Cambridge
CB24 9LQ

August 2020

STATEMENT OF FINANCIAL ACTIVITIES
(incorporation an income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted General £	Restricted Funds £	2019 Total Funds £	2018 Total Funds £
Income from:					
Donations and legacies					
Grants	3	-	14,039	14,039	8,750
Donations		36,732	10,519	47,251	56,368
Income from other trading activities					
Fundraising and sponsorship		125	5,071	5,196	3,771
Investments					
Bank interest		32	-	32	125
Total income		36,888	29,629	66,517	69,014
Expenditure on:					
Charitable activities	4	39,635	29,828	69,463	72,201
Total expenditure		39,635	29,828	69,463	72,201
Net income/(expenditure)		(2,747)	(200)	(2,947)	(3,187)
Transfers between funds	11	-	-	-	-
Net movement in funds		(2,747)	(200)	(2,947)	(3,187)
Reconciliation of funds:					
Total funds brought forward	11	14,416	2,350	16,766	19,953
Total funds carried forward	11	11,669	2,150	13,819	16,766

The notes on pages 9 to 19 form part of these accounts.

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Notes	2019 £	2018 £
Fixed Assets			
Tangible assets		475	322
Total fixed assets	7	<u>475</u>	<u>322</u>
Current assets			
Debtors	8	2,461	14,118
Cash at bank and in hand		17,118	22,558
Total current assets		<u>19,579</u>	<u>36,676</u>
Liabilities			
Creditors: amounts falling due within one year	9	6,235	20,232
Net current assets		<u>13,344</u>	<u>16,444</u>
Total assets less current liabilities		<u>13,819</u>	<u>16,766</u>
The funds of the charity:			
Restricted income funds			
Cambridge Sustainable Food		356	2,350
Circular Cambridge		1,046	-
Open Eco-houses		748	-
	10	<u>2,150</u>	<u>2,350</u>
Unrestricted funds			
General fund	10	11,669	14,416
Total charity funds	11	<u>13,819</u>	<u>16,766</u>

For the year ending 31 December 2019 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 19 form part of these accounts.

Approved by the Board on

2020 and signed on its behalf by:

Sarah Whitebread
Chair

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 on 16 July 2014 - (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.

Covid-19 has necessitated significant changes to operational plans, but has to date had limited financial impact. Project funding for 2020 is secured and regular donations are not in jeopardy. The most significant area of uncertainty will be the charity's ability to secure funds for activities in subsequent years.

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 2019

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 2019**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	- All other funds, which are available for general purposes.
General reserve	

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 £0 outstanding contributions at the year end (2018: £0).

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 2019 there were 24 (2018 - 22) 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 2019

3 Grant Income - Current Year

	Note	Unrestricted	Restricted Funds				Total £
		General Funding £	Cambridge Sustainable Food £	Circular Cambridge £	Events £	Open Eco-houses £	
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

Grant Income - Prior Year

	£	£	£	£	£	£
Cambridge City Council	-	-	5,750	-	2,000	7,750
Cambridge Forum (CFCI Trust)	-	-	-	-	1,000	1,000
	-	-	5,750	-	3,000	8,750

4 Expenditure on Charitable Activities - Current Year

	Note	General	Cambridge	Circular	Events	Open	Total £
		Funding £	Sustainable Food £	Cambridge £	£	Eco-houses £	
Staff Costs	5	30,925	-	6,099	-	8,156	45,180
Establishment		4,315	-	1,007	-	368	5,690
Communications		1,171	-	74	-	27	1,272
Other	6	3,224	10,024	1,929	-	2,144	17,321
		39,635	10,024	9,109	-	10,695	69,463

Expenditure on Charitable Activities - Prior Year

	£	£	£	£	£	£	
Staff Costs	5	28,851	-	6,705	-	8,225	43,781
Establishment		6,253	-	-	-	-	6,253
Communications		700	-	-	-	-	700
Other	6	5,889	10,000	4,631	-	947	21,467
		41,693	10,000	11,336	-	9,172	72,201

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	General Funding £	Cambridge Sustainable Food £	Circular Cambridge £	Events £	Open Eco-houses £	Total £
5 Staff Costs - Current Year							
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>-</u>	<u>6,099</u>	<u>-</u>	<u>8,156</u>	<u>45,180</u>
Staff Costs - Prior Year		£	£	£	£	£	£
Salary costs		25,079	-	6,637	-	8,225	39,941
Employer's National Insurance		-	-	-	-	-	-
Pension		3,677	-	-	-	-	3,677
Travel and subsistence		95	-	68	-	-	163
Training		-	-	-	-	-	-
	4	<u>28,851</u>	<u>-</u>	<u>6,705</u>	<u>-</u>	<u>8,225</u>	<u>43,781</u>

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

The average monthly head count during the year was 3 (2018 - 3).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

6	Other expenditure - Current Year	Note	Unrestricted	Restricted Funds				Total £
			General Funding £	Cambridge	Circular Cambridge £	Events £	Open Eco-houses £	
				Sustainable Food £				
	Books, Journals and Information Packs		209	-	166	-	730	1,105
	Exhibition & presentation costs		405	-	1,271	-	1,183	2,859
	Subscriptions		120	-	-	-	-	120
	Volunteer expenses		410	-	55	-	94	559
	Freelancer fees		-	-	-	-	-	-
	Sundry expenses		35	24	62	-	-	121
	Independent Examiner's Fee - examination of the accounts		788	-	152	-	56	997
	Independent Examiner's Fee - other accountancy services		361	-	70	-	25	456
	AGM Expenses		100	-	-	-	-	100
	Professional Fees		795	-	153	-	56	1,004
	Grants to institutions		-	10,000	-	-	-	10,000
		4	<u>3,224</u>	<u>10,024</u>	<u>1,929</u>	<u>-</u>	<u>2,144</u>	<u>17,321</u>
6	Other expenditure - Prior Year	Note	Unrestricted	Restricted Funds				Total £
			General Funding £	Cambridge	Circular Cambridge £	Events £	Open Eco-houses £	
				Sustainable Food £				
	Books, Journals and Information Packs		149	-	1,591	-	662	2,402
	Exhibition & presentation costs		835	-	2,831	-	285	3,951
	Subscriptions		120	-	-	-	-	120
	Volunteer expenses		186	-	129	-	-	315
	Freelancer fees		-	-	80	-	-	80
	Sundry expenses		370	-	-	-	-	370
	Independent Examiner's Fee - examination of the accounts		1,200	-	-	-	-	1,200
	Independent Examiner's Fee - other accountancy services		1,476	-	-	-	-	1,476
	AGM Expenses		149	-	-	-	-	149
	Professional Fees		1,404	-	-	-	-	1,404
	Grants to institutions		-	10,000	-	-	-	10,000
		4	<u>5,889</u>	<u>10,000</u>	<u>4,631</u>	<u>-</u>	<u>947</u>	<u>21,467</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

6 Other expenditure (continued)

Governance costs - current year:

Included with the above expenses are governance costs as follows:

	Unrestricted	Restricted Funds				Total £
	General Funding £	Cambridge Sustainable Food £	Circular Cambridge £	Events £	Open Eco-houses £	
AGM expenses	100	-	-	-	-	100
Independent Examiner's fees	788	-	152	-	56	997
	888	-	152	-	56	1,097
Governance costs - prior year:						
	£	£	£	£	£	£
AGM expenses	149	-	-	-	-	149
Independent Examiner's fees	1,200	-	-	-	-	1,200
	1,349	-	-	-	-	1,349

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 £	2018 £	
7 Fixed Assets			
Fixtures, fittings & equipment			
Cost			
As at 1 January 2019	5,617	5,617	
Additions	292	-	
As at 31 December 2019	<u>5,909</u>	<u>5,617</u>	
Depreciation			
As at 1 January 2019	5,295	5,178	
Charge for year	139	117	
As at 31 December 2019	<u>5,434</u>	<u>5,295</u>	
Net book value			
As at 1 January 2019	<u>322</u>	<u>439</u>	
As at 31 December 2019	<u>475</u>	<u>322</u>	
	2019	2018	
	£	£	
8 Debtors			
Debtors	250	7,500	
Other debtors	1,286	5,798	
Prepayments and accrued income	925	820	
	<u>2,461</u>	<u>14,118</u>	
All debtors are recoverable in less than one year.			
	2019	2018	
	£	£	
9 Creditors: Amounts falling due within one year			
Creditors and accruals	3,929	20,084	
Payroll liabilities	2,306	148	
	<u>6,235</u>	<u>20,232</u>	
10 Analysis of net assets between funds - Current 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)	(6,235)
Net assets as at 31 December 2019	<u>11,669</u>	<u>2,150</u>	<u>13,819</u>
Analysis of net assets between funds - Prior Year			
	General funds £	Restricted funds £	Total funds £
Tangible fixed assets	322	-	322
Current assets	34,326	2,350	36,676
Current liabilities	(20,232)	-	(20,232)
Net assets as at 31 December 2018	<u>14,416</u>	<u>2,350</u>	<u>16,766</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

11 Funds and Reserves

Separate funds have been established for the following reasons:

Restricted funds

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. A number of assets, which are fully depreciated but which are still in use, were purchased with funds from this restricted fund.
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.

Movements on Funds - Current Year:

	Balance 1 January 2019 £	Incoming Resources	Outgoing Resources	Transfers	Balance 31 December 2019 £
Cambridge Sustainable Food	2,350	8,031	(10,025)	-	356
Circular Cambridge	-	10,154	(9,108)	-	1,046
Events	-	-	-	-	-
Open Eco-houses	-	11,443	(10,695)	-	748
	<hr/> 2,350	29,629	(29,828)	-	2,150
General Reserve	14,416	36,888	(39,635)	-	11,669
Total	<hr/> <hr/> 16,766	66,517	(69,463)	-	<hr/> <hr/> 13,819

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

11 Funds and Reserves (continued)

Movements on Funds - Prior Year:

	Balance 1 January 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 December 2018 £
Cambridge Sustainable Food	-	11,519	(10,000)	831	2,350
Circular Cambridge	-	6,542	(11,336)	4,794	-
Events	-	-	-	-	-
Open Eco-houses	-	6,671	(9,172)	2,501	-
	-	24,732	(30,508)	8,126	2,350
General Reserve	19,953	44,282	(41,693)	(8,126)	14,416
Total	19,953	69,014	(72,201)	-	16,766

12 Events after the accounting period

Covid-19 has had a significant impact on the charity's operations with many events cancelled or requiring adaptation for online delivery. We do not anticipate this will impede the charity's ability to continue its future operations. Funders have allowed the charity to retain funds and

The national lockdown at the end of March coincided with a period of planned internal work for the charity, namely delivering:

- a new Cambridge Carbon Footprint website featuring an online carbon footprint calculator and advice hub
- the new

Core staff and the Charter project worker have therefore continued to work remotely. With plans for Open Eco Homes shifting dramatically the Open Eco Homes Co-ordinator post was made redundant in early April.

Successful trials of online events including Open Eco Homes online tours and workshops, virtual Repair Cafes and online lobbies have given the charity confidence in its ability to continue to operate despite challenging circumstances.

13 Related Parties

The Trustees neither received nor waived any emoluments during the year (2018 - £nil), neither were they reimbursed expenses during the year.

No Trustee received payment for professional or other services supplied to the charity (2018 - £nil).

During the year aggregate donations were received from 5 trustees and their close family (2018:4) amounting to £27,165 (2018: £6,310).

STATEMENT OF FINANCIAL ACTIVITIES
(incorporation an income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Unrestricted General £	Restricted Funds £	2018 Total Funds £
Income from:				
Donations and legacies				
Grants	3	-	8,750	8,750
Donations		44,157	12,211	56,368
Income from other trading activities				
Fundraising and sponsorship		-	3,771	3,771
Investments				
Bank interest		125	-	125
Total income		44,282	24,732	69,014
Expenditure on:				
Charitable activities	4	41,693	30,508	72,201
Total expenditure		41,693	30,508	72,201
Net income/(expenditure)		2,589	(5,776)	(3,187)
Transfers between funds	11	(8,126)	8,126	-
Net movement in funds		(5,537)	2,350	(3,187)
Reconciliation of funds:				
Total funds brought forward	11	19,953	-	19,953
Total funds carried forward	11	14,416	2,350	16,766

The notes on pages 9 to 19 form part of these accounts.