



Cambridge Carbon Footprint Limited

(A Company Limited by Guarantee)

Statement of Accounts

for the year ended 31 December 2024

Company Registration Number – 05750297

Registered Charity Number - 1127376

Cambridge Carbon Footprint Ltd
TRUSTEES' ANNUAL REPORT 2024

| | |
|--|---------|
| Legal and Administrative Information | 1 |
| Trustees' Annual Report | 2 - 7 |
| Independent Examiner's Report | 8 |
| Statement of Financial Activities 2024 | 9 |
| Balance Sheet | 10 |
| Notes to the Accounts | 11 – 18 |

Cambridge Carbon Footprint Ltd

TRUSTEES' ANNUAL REPORT 2024

Legal and Administrative Information

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

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

Nine people served as Trustees of the charity during 2024.

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

One new Trustee has joined the Board since 31 December 2024

| | |
|----------------|-------------|
| Janet Swadling | 21 May 2025 |
|----------------|-------------|

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

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

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

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

Company registration no. 05750297

Registered charity no. 1127376

Tel: 01223 301842

Email: info@cambridgecarbonfootprint.org

Cambridge Carbon Footprint Ltd

TRUSTEES' ANNUAL REPORT 2024

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

Objects of the Charity

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

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

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

Organisation

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

Projects, Activities, and Achievements

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

1. Community Outreach and Engagement

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

We supported 25 clothes swap events with our Swish Kit, available to borrow free of charge. These took place for the first time in Cottenham, Exning, Shepreth, Burwell and at the British Antarctic Survey. They diverted 1.7 tonnes of clothing from the waste stream, resulting in an estimated saving of 43 tonnes of CO₂e. Histon again hosted a Mega-Swish, mobilising 53 volunteers to organise an event where nearly three quarters of a tonne of clothes were swapped in a single afternoon. This was an intergenerational event: Histon Eco Youth group played a key role and visitors ranged in age from 2 to 85.

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

Cambridge Carbon Footprint Ltd

TRUSTEES' ANNUAL REPORT 2024

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

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

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

2. Building Skills for Climate Action

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

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

3. Increasing Access to Local Repair

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

In 2024, the network supported 75 Repair Cafés - triple the number held two years prior. Seventeen new groups were formed, increasing the total to 40 across Cambridgeshire. More than 3,000 residents brought 2,711 items to be repaired, achieving a 69% success rate and preventing an estimated 5 tonnes of waste and 35 tonnes of CO₂e emissions.

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

Cambridge Carbon Footprint Ltd

TRUSTEES' ANNUAL REPORT 2024

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

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

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

4. Reducing Home Energy Use

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

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

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

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

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

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

Cambridge Carbon Footprint Ltd

TRUSTEES' ANNUAL REPORT 2024

5. Building Influence in Cambridge and Beyond

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

Summary

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

Financial review

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

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

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

Reserves

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

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

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

Cambridge Carbon Footprint Ltd

TRUSTEES' ANNUAL REPORT 2024

Investments

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

Responsibilities of the Board

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

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

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

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

Recruitment and Appointment of Trustees

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

Induction of Trustees

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

Trustees Indemnities

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

Risk Assessment

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

Contribution of Volunteers

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

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

Members of the Board

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

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

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

Approved by the Board on

19/7/25

and signed on its behalf by:



Sandy Chidley
Director and Trustee

Cambridge Carbon Footprint Ltd

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

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

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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



Gary Eves FCCA

11c Alma Road
Snettisham
Norfolk
PE31 7NY

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

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

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

CAMBRIDGE CARBON FOOTPRINT

Company Registration Number - 05750297
Registered Charity Number - 1127376

BALANCE SHEET

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

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

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

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

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

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

Approved by the Board on 19th July 2025 and signed on its behalf by:



Edward Coulman-Cook
Director and Trustee

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

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

a) Basis of preparation

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

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

b) Going concern

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

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

c) Income

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

Donations, grants and gifts are recognised when receivable.

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

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

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

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

d) Expenditure and irrecoverable VAT

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

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

e) Governance and support costs

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

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

f) Redundancy costs

The charity made no redundancy payments during the reporting period.

g) Grants

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

h) Financial instruments

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

i) Deferred income

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

j) Creditors

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

k) Provisions for liabilities

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

l) Fixed assets

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Taxation

definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect

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

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

These funds are classified as follows:

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

Unrestricted funds

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

q) Pensions

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

The money purchase plan is managed by NEST and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal

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

r) Critical accounting estimates and areas of judgement

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

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

2 Legal status of the Charity

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

3 Grant Income - Current Year

| | Note | Unrestricted Funds | | Restricted Funds | | | | | | | 2024 TOTAL FUNDS |
|---------------------------------------|------|--------------------|--------------|------------------|-------------------|-----------------------|-------------------------------|-----------------|--------------------|----------------|------------------------|
| | | Core Fund 10 | Outreach 13 | Repair Cafes 11 | Open Eco-Homes 12 | Sustainable Cities 14 | Cambridge Sustainable Food 15 | Net Zero Now 16 | Thermal Imaging 17 | Imaginarium 18 | |
| | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Cambridge City Council | | - | 2,500 | - | 1,500 | 6,000 | - | - | 1,500 | - | 11,500 |
| Cambridge Forum (CFCI Trust) | | - | - | - | 2,000 | - | - | - | - | - | 2,000 |
| Cambridge County Council | | - | - | 5,000 | - | - | - | - | - | 500 | 5,500 |
| Huntingdonshire District Council | | - | - | - | - | - | - | - | 1,250 | - | 1,250 |
| South Cambridgeshire District Council | | - | - | 11,690 | 10,190 | - | - | - | 1,500 | - | 23,380 |
| National Lottery | | - | - | - | - | - | - | - | - | - | - |
| Other sources | | 25,000 | - | 8,018 | 1,500 | - | - | - | - | - | 34,518 |
| | | 25,000 | 2,500 | 24,708 | 15,190 | 6,000 | - | - | 4,250 | 500 | 78,148 |

Grant Income - Prior Year

| | | £ | £ | £ | £ | £ | £ | £ | £ | £ | 2023 TOTAL £ |
|---------------------------------------|---|----------|---------------|---------------|---------------|----------|----------|--------------|----------|----------|-----------------|
| Cambridge City Council | - | - | 18,995 | 12,082 | 3,000 | - | - | 6,000 | - | - | 40,077 |
| Cambridge Forum (CFCI Trust) | - | - | - | - | - | - | - | - | - | - | - |
| South Cambridgeshire District Council | - | - | - | 15,000 | 11,095 | - | - | - | - | - | 26,095 |
| National Lottery | - | - | - | - | - | - | - | - | - | - | - |
| Other sources | - | - | - | 1,267 | 3,718 | - | - | - | - | - | 4,985 |
| | | - | 18,995 | 28,349 | 17,813 | - | - | 6,000 | - | - | 71,157 |

4 Expenditure on Charitable Activities - Current Year

| | Note | Unrestricted Funds | | Restricted Funds | | | | | | | 2024 TOTAL FUNDS |
|--------------------------------------|------|--------------------|--------------|------------------|-------------------|-----------------------|-------------------------------|-----------------|--------------------|----------------|------------------------|
| | | Core Fund 10 | Outreach 13 | Repair Cafes 11 | Open Eco-Homes 12 | Sustainable Cities 14 | Cambridge Sustainable Food 15 | Net Zero Now 16 | Thermal Imaging 17 | Imaginarium 18 | |
| | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Staff Costs | 5 | 13,526 | 4,771 | 32,308 | 20,988 | 14,688 | - | 2,197 | 5,538 | 15 | 94,031 |
| Activities & Events including grants | | 963 | 861 | 2,983 | 387 | 247 | 5,975 | 109 | 130 | 472 | 12,127 |
| Office costs | | 16,942 | 263 | 2,756 | 1,351 | 946 | - | 132 | 822 | 2,056 | 25,268 |
| Finance & Governance costs | | 6,297 | - | 1,699 | - | - | - | - | - | - | 7,996 |
| | | 37,728 | 5,895 | 39,746 | 22,726 | 15,881 | 5,975 | 2,438 | 6,490 | 2,543 | 139,422 |

Expenditure on Charitable Activities - Prior Year

| | | £ | £ | £ | £ | £ | £ | £ | £ | £ | 2023 TOTAL £ |
|--------------------------------------|---|---------------|--------------|---------------|---------------|--------------|--------------|---------------|--------------|----------|-----------------|
| Staff Costs | 5 | 27,070 | 4,349 | 18,091 | 8,820 | 7,176 | - | 22,496 | 1,981 | - | 89,983 |
| Activities & Events including grants | | 3,654 | 270 | 2,417 | 785 | 125 | 9,975 | 1,314 | - | - | 18,540 |
| Office costs | | 5,794 | 1,371 | 2,818 | 1,939 | 675 | - | 2,124 | 172 | - | 14,893 |
| Finance & Governance costs | | 2,439 | - | 100 | 240 | - | - | 109 | - | - | 2,888 |
| | | 38,957 | 5,990 | 23,426 | 11,784 | 7,976 | 9,975 | 26,043 | 2,153 | - | 126,304 |

Governance costs

Included with the above expenses are governance costs as follows:

| | | | | | | | | | | | 2024 TOTAL |
|-----------------------------|--|-------|---|---|---|---|---|---|---|---|------------|
| Current year | | | | | | | | | | | |
| AGM Expenses | | 369 | - | - | - | - | - | - | - | - | 369 |
| Independent Examiner's fees | | 1,500 | - | - | - | - | - | - | - | - | 1,500 |
| Prior year | | | | | | | | | | | 2023 TOTAL |
| AGM Expenses | | - | - | - | - | - | - | - | - | - | - |
| Independent Examiner's fees | | 1,260 | - | - | - | - | - | - | - | - | 1,260 |

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

| | 2024 £ | 2023 £ |
|--------------------------------|--------------|--------------|
| 6 Fixed Assets | | |
| Fixtures, fittings & equipment | | |
| Cost | | |
| As at 1 January 2024 | 5,910 | 5,910 |
| Additions | - | - |
| As at 31 December 2024 | <u>5,910</u> | <u>5,910</u> |
| Depreciation | | |
| As at 1 January 2024 | 5,910 | 5,859 |
| Charge for year | - | 51 |
| As at 31 December 2024 | <u>5,910</u> | <u>5,910</u> |
| Net book value | | |
| As at 1 January 2024 | <u>-</u> | <u>51</u> |
| As at 31 December 2024 | <u>-</u> | <u>-</u> |

| | 2024 £ | 2023 £ |
|--------------------------------|--------------|---------------|
| 7 Debtors | | |
| Debtors | 1,260 | 1,260 |
| Other debtors | 7,913 | 8,614 |
| Prepayments and accrued income | 350 | 350 |
| | <u>9,523</u> | <u>10,224</u> |

All debtors are recoverable in less than one year.

| | 2024 £ | 2023 £ |
|---|--------------|--------------|
| 8 Creditors: Amounts falling due within one year | | |
| Creditors and accruals | 2,316 | 2,066 |
| Payroll liabilities | 6,472 | 758 |
| | <u>8,788</u> | <u>2,824</u> |

9 Analysis of net assets between funds - Current Year

| | General funds £ | Restricted funds £ | 2024 Total funds £ |
|-----------------------------------|-----------------------|--------------------------|--------------------------|
| Tangible fixed assets | - | - | - |
| Current assets | 67,559 | 32,184 | 99,743 |
| Current liabilities | (21,288) | - | (21,288) |
| Net assets as at 31 December 2024 | <u>46,271</u> | <u>32,184</u> | <u>78,455</u> |

Analysis of net assets between funds - Prior Year

| | General funds £ | Restricted funds £ | 2022 Total funds £ |
|-----------------------------------|-----------------------|--------------------------|--------------------------|
| Tangible fixed assets | - | - | - |
| Current assets | 37,768 | 45,050 | 82,818 |
| Current liabilities | (2,824) | - | (2,824) |
| Net assets as at 31 December 2023 | <u>34,944</u> | <u>45,050</u> | <u>79,994</u> |

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

10 Funds and Reserves

Separate funds have been established for the following reasons:

Restricted funds

| | |
|----------------------------|---|
| Repair Cafes | Funded primarily by grants from South Cambridgeshire District Council, |
| Open Eco-Homes | Through providing opportunities to visit properties that have applied ecological methods and practices, this project provides inspiration and advice to anyone looking to create a property that is more energy efficient and environmentally friendly. |
| Sustainable Cities | Funded by Cambridge City Council, a programme of events and activities designed to encourage and support Cambridge residents to understand and reduce their carbon emissions across all four areas of the carbon footprint: food, energy, shopping and transport. |
| Cambridge Sustainable Food | A network of individuals and organisations, formerly hosted by CCF but now independent, that have come together to promote sustainable food in Cambridge, working on four key areas: food waste, healthy and sustainable diets, food poverty and developing a food hub for Cambridge. |
| Net Zero Now | Funded by South Cambridgeshire District Council and the National Lottery, providing training and support to build the knowledge and confidence in local communities to accelerate the move to net zero emissions. |
| Imaginarium | This fund assists our support for communities to develop and host Imaginariums – events and spaces designed to catalyse conversations and unleash the creativity which is so important in bringing about a greener, fairer, more connected future. Our work through this fund includes the creation of a library of props and other resources and an online handbook. |

Unrestricted funds

| | |
|-----------|--|
| Outreach | This project is delivered on behalf of Cambridge City Council and is aimed at encouraging residents to take meaningful action to reduce their climate impact |
| Core Fund | The general fund of CCF, providing support for the administrative functions of the charity as well as activities not fully-funded from other sources. |

Movements on Funds - Current Year:

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

11 Related Parties

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

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

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