



Cambridge Carbon Footprint Limited

(A Company Limited by Guarantee)

Statement of Accounts

for the year ended 31 December 2025

Company Registration Number – 05750297

Registered Charity Number - 1127376

Cambridge Carbon Footprint Ltd

TRUSTEES' ANNUAL REPORT 2025

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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 2025.

Trustees	Role	Date became a Trustee	Date re-elected
Nicole Dang		25 Jul 2019	11 Sep 2024
Shaun Lindsay		22 Sep 2022	10 Jun 2025
Iain Smith	Secretary	7 Dec 2022	10 Jun 2025
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	
Janet Swadling		21 May 2025	

No trustees resigned during 2025. No new trustees have joined the Board since the end of the year.

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

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

Independent examiner: Lisa King, Burdett King Accountancy Limited, 8 The Hamiltons, Newmarket, CB8 0NF

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

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The Board of Trustees presents its report and the financial statements for the year ended 31st December 2025

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 2025 are detailed above.

Projects, Activities, and Achievements

2025 was a year in which we maintained the momentum built through expansion in 2023 and 2024, delivering almost the same number of events (just one less than the previous year), increasing volunteer involvement, and running an exciting new initiative working with secondary school students.

Our work fell into four main categories and is described below.

1. Community Outreach and Engagement

Through this programme we support and encourage Cambridgeshire residents to become involved in creating the greener, fairer and more connected world we would like to see. In 2025 we built on initiatives established in previous years and launched a new programme for young people, Powerful Climate Voices.

Powerful Climate Voices

Powerful Climate Voices amplifies the voices of young people on climate and nature issues. Working closely over several weeks with students from Parkside Community College and other local secondary schools, we supported them to design and deliver two major public events.

The first was *Destination Restoration: Passports to a Flourishing World*, a two-day installation and engagement event held at the New Museums Site in central Cambridge as part of the University of Cambridge's Family Festival on 30–31 March. The installation included vibrant decorations on the theme of a restored planet, created by students under the guidance of community artist Hilary Cox Condon. It featured a series of conversation stations, each with an imaginative interactive activity, at which students talked with visitors about actions individuals can take in response to the climate and nature crisis.

The second event, also part of the University of Cambridge's Family Festival, was *Green Dialogues: A Debate for the Planet*, held in the chamber of the Cambridge Union. Teams of students from local schools demonstrated impressive knowledge, confidence and passion as they debated a series of motions concerning climate justice and intergenerational responsibility.

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Imaginariums

The Imaginarium programme, launched in 2023, continued to inspire interest and enthusiasm. In partnership with community organisations 20Twenty Productions and REMO trading, and alongside staff from Cambridgeshire County Council, the NHS and Fenland District Council, we delivered a two-day *Heart of March Imaginarium* event on and immediately following Valentine's Day in March, (the place). Visitors participated in a range of activities designed to stimulate collective imagination and visioning, including contributing to a giant map and recording ideas, hopes and aspirations for the future in sound booths. A direct outcome of the event was the establishment of the Fenland Environment Forum, which continues to meet regularly and work collaboratively on issues relevant to Fenland's unique communities and environment.

Swishes

Our Swish kit continued to prove popular throughout the year. Funding from Cambridge City Council enabled us to provide online training sessions on how to run successful clothes swap events, while also maintaining and developing the kit itself. Twenty-one Swishes took place during the year, culminating in the hugely successful Histon Swish, delivered by a team of 59 volunteers and facilitating the exchange of approximately half a tonne of clothing.

Sustainable Living Advice Stall

Thanks to the dedication of volunteer Aline Gendrin, we continued to run our monthly Sustainable Living Advice stall in the Grand Arcade throughout the year. Aline and fellow volunteers engaged hundreds of shoppers in conversations about climate change, supporting and encouraging practical action while introducing many new people to the work of Cambridge Carbon Footprint.

2. Zero Carbon City Training

In the first quarter of 2025 we completed delivery of the 2024-25 Zero Carbon City Training project funded by Cambridge City Council. Over 30 events were delivered through this project including stalls, talks, online events and workshops. We reached over 600 Cambridge residents and were able to extend our reach into lower-income communities and those living in rental or social housing. Key messages were around how living sustainably can save money and improve wellbeing, as well as help on climate. Stalls and activities advising on grants available to households, as well as low-cost/no-cost measures to increase home comfort and save energy were held at venues including the Grand Arcade, Abbey People and Trumpington Community Hub.

3. Increasing Access to Local Repair

The Cambridgeshire Repair Café Network continued to thrive throughout 2025. Donations from individuals and local businesses, together with successful grant applications, enabled us to maintain and develop the support that has helped the network grow in recent years. We ran two training sessions for new organisers and supported eight new groups to run their first Repair Café. By the end of the year, 36 groups were operating across Cambridgeshire and had organised a total of 79 Repair Cafés.

We also developed a new repair event, the Cambridge Crotch Repair, sharing practical skills for repairing trousers damaged through everyday cycling wear and tear. Crotch Repair events were held at the University of Cambridge and in Station Square as part of Summer in the Square.

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Groups organising Repair Cafés within the network log repair data using the Restart Project's Fixometer, enabling us to estimate the environmental benefits achieved. In 2025, Repair Cafés welcomed more than 3,000 visitors and repaired over 3,400 items. Compared with 2024, the number of items seen increased by 26%, while estimated greenhouse gas emissions avoided rose by 24% and estimated waste prevented increased by 40%, all record figures for the network.

Special thanks go to Sentec-Xylem for their continued support, and to the Grand Arcade for again hosting International Repair Café Day and two Elf Repair Cafés in the run-up to Christmas, as well as making Cambridge Carbon Footprint its chosen charity for donations from the Mrs Claus storytelling initiative.

4. Reducing Home Energy Use

The CCF Home Energy programme helps people to reduce the impact of their home energy use on the environment, while also making homes more comfortable and, where possible, saving money. Both of the two major projects – Open Eco Homes and the Thermal Imaging training and camera loan scheme are well established. The Open Eco Homes programme allows people to share their experience of upgrading their home's sustainability credentials, whilst the thermal imaging scheme enables people to find out for themselves where heat is leaking from their home.

Our theme for the 2025 Open Eco Homes programme was heat pumps. Starting a month later than usual, to allow visitors to experience heat pumps in action, we ran tours to eight homes in and around Cambridge. Each home had a heat pump installed and various other energy saving (or summer heat avoiding) technologies. Homes included terraced, semi-detached and detached houses spanning from the Victorian era to the late 1990s. As well as privately owned homes, we were pleased this year to include Cambridge Building Society's home retrofit project - a 1930s semi-detached house with solar PV, underfloor heating and mechanical ventilation with heat recovery.

Four additional events supplemented the tours. Water Night at the Museum of Technology presented an evening of speakers on how we can save water in our homes. Two online talks dealt with how to go about retrofitting a home and the practicalities of retrofitting heat pumps. Finally, an in-person workshop aimed at those unable to consider more substantial measures, looked at low-cost/no-cost measures.

Our thermal imaging training and camera loan scheme runs throughout the winter months when the inside/outside temperature difference allows heat loss from buildings to be detected using thermal imaging. In 2025, we ran online training sessions and provided a free thermal imaging camera loan scheme in January, February, November and December. Over 300 people took part in the training sessions. Volunteers hosted 18 cameras which were available to borrow for up to a week from their homes and other locations across Cambridgeshire. Surveys reveals many home energy issues, such as patchy loft insulation, heat leaking from the top of exterior walls, loft hatches needing insulation and draft proofing, heat loss from cat flaps and French windows.

We are grateful to the dedicated volunteers who hosted cameras for loan, making it easy for users to borrow a camera locally.

5. Building Influence in Cambridge and Beyond

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Throughout 2025 CCF continued to engage to influence the debate around climate action. Locally, we took part in Cambridge City Council's quarterly Climate Change Forum and Cambridgeshire Climate Emergency's monthly Climate Leaders' calls. We also spoke at ARU's Regional Sustainability Conference, South Cambridgeshire District's Zero Carbon Communities conference, and Jesus College's Shared Knowledge is Shared Power Symposium. We became a founding member of the Fenland Environment Forum, which is working on the issues unique to this rural district, and was convened as a direct result of the Imaginarium we organised in February. We also contributed a monthly Opinion piece to the Cambridge Independent.

Nationally, we continued to work closely with UK community repair networks, including attending the Parliamentary Repair Café to promote the UK Repair and Reuse Declaration to MPs, and presenting online at Circular Communities Scotland's Share and Repair Network conference.

Conclusion

In 2025, Cambridge Carbon Footprint continued to support community climate action across Cambridgeshire, launching a new initiative and maintaining a broad programme of activities during a year of organisational development and change. We are grateful to the volunteers, staff, funders, donors and partners whose commitment made this possible, and we look forward to building on these foundations in 2026 and beyond.

Financial review

Total income was 9.5% higher in 2025 than in 2024, increasing from £137,883 to £150,976. This was due largely to an increase in donations from £57,933 in 2024 to £77,062 in 2025. In 2024 we 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.

The increase in staff count during 2025 was the main reason for a rise in expenditure in 2025, which was £152,543 in 2025 compared with £139,422 in 2024.

We finished the year with a small deficit of £1,567. At year end, unrestricted funds totalled £32,454 compared with £46,272 at 2024-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.

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

Investments

There are no investments

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 2025, 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

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The charity receives help and support in the form of voluntary assistance in engaging the public and administering the charity. In 2025, volunteers donated an estimated 12,693 volunteer hours (compared with 10,829 hours in 2024). At the 2025 Real Living Wage of £13.45/hour, this was equivalent to a financial contribution of £170,720.

Members of the Board

The members of the Board who served during 2025 and up to the date of this report are listed above. Under company law they are directors, and under charity law they are trustees.

Members of the charitable company guarantee to contribute an amount not exceeding £30 to the assets of the charitable company in the event of winding up. There were 38 members at 31 December 2025.

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 _____ (date), and signed on its behalf by

Sandy Chidley, Director and Trustee

INDEPENDENT EXAMINER'S UNQUALIFIED REPORT

Independent Examiner's report to the Trustees of Cambridge Carbon Footprint Ltd (Charity reg.no. 1127376)

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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 of disclosures in the accounts, and the seeking of explanations from you as 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 have 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, or
- (3) 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).



Lisa King
Burdett King Accountancy Limited

Date: 17 June 2026

STATEMENT OF FINANCIAL ACTIVITIES
 (incorporation an income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2025

Income from:	Notes	Unrestricted General £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Donations and legacies					
Grants	3	15,500	57,414	72,914	78,148
Donations		57,163	19,899	77,062	57,933
Income from other trading activities					
Fundraising and sponsorship		-	1,000	1,000	1,750
Investments					
Bank interest		-	-	-	52
Total income		72,663	78,313	150,976	137,883
Expenditure on:					
Charitable activities	4	77,879	74,664	152,543	139,422
Total expenditure		77,879	74,664	152,543	139,422
Net income/(expenditure)		(5,216)	3,649	(1,566)	(1,539)
Transfers between funds	10	(8,602)	8,602	-	-
Net movement in funds		(13,818)	12,251	(1,566)	(1,539)
Reconciliation of funds:					
Total funds brought forward	10	46,271	32,184	78,455	79,994
Total funds carried forward	10	32,454	44,435	76,889	78,455

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

BALANCE SHEET

	Notes	2025	2024
Fixed Assets			
Tangible assets		585	-
Total fixed assets	6	<u>585</u>	<u>-</u>
Current assets			
Debtors	7	1,210	9,523
Cash at bank and in hand		80,512	90,220
Total current assets		<u>81,722</u>	<u>99,743</u>
Liabilities			
Creditors: amounts falling due within one year	8	5,418	8,788
Deferred Income		-	12,500
Net current assets		<u>76,304</u>	<u>78,455</u>
Total assets less current liabilities		<u>76,889</u>	<u>78,455</u>
The funds of the charity:			
Restricted income funds		44,435	32,184
Unrestricted funds		32,454	46,271
Total charity funds	10	<u>76,889</u>	<u>78,455</u>

For the year ending 31 December 2025 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

and signed on its behalf by:

Edward Coulman-Cook
Director and Trustee

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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 was deferred in to 2025 and is linked to the cover of a role

j) Creditors

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

k) Provisions for liabilities

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

l) Fixed assets

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Taxation

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025**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 £714 (2024: £826).

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 2025 there were 38 (2024 - 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 2025

3 Grant Income - Current Year

Note	Unrestricted Funds		Restricted Funds						2025 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		15,500	1,500	2,000	500			2,000		21,500
Cambridge Forum (CFCI Trust)										-
Cambridge County Council										-
Cambridge BID Ltd			2,000							2,000
Huntingdonshire District Council										-
South Cambridgeshire District Council			13,448	13,000				2,000	1,552	30,000
University of Cambridge, Public Engagement					3,750					3,750
Other sources			8,610	7,054						15,664
	-	15,500	25,558	22,054	4,250	-	-	4,000	1,552	72,914

Grant Income - Prior Year

	£	£	£	£	£	£	£	£	£	2024 TOTAL £
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

4 Expenditure on Charitable Activities - Current Year

Note	Unrestricted Funds		Restricted Funds						2025 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	45,171	7,964	23,090	20,798	6,658	-	-	2,183	-	105,864
Activities & Events including grants	1,079	343	1,940	400	413	33	-	-	36	4,244
Office costs	12,354	1,385	4,681	3,434	1,084	-	-	545	-	23,483
Finance & Governance costs	9,583	-	1,359	-	2,375	-	-	-	5,636	18,953
	68,187	9,692	31,070	24,631	10,530	33	-	2,728	5,672	152,544

Expenditure on Charitable Activities - Prior Year

	£	£	£	£	£	£	£	£	£	2024 TOTAL £
Staff Costs	13,526	4,771	32,308	20,988	14,688	-	2,197	5,538	15	94,031
Activities & Events including grants	963	861	2,983	387	247	5,975	109	130	472	12,127
Office costs	16,942	263	2,756	1,351	946	-	132	822	2,056	25,268
Finance & Governance costs	6,297	-	1,699	-	-	-	-	-	-	7,996
	37,728	5,895	39,746	22,726	15,881	5,975	2,438	6,490	2,543	139,422

Governance costs

Included with the above expenses are governance costs as follows:

										2025 TOTAL
Current year										
AGM Expenses	460	-	-	-	-	-	-	-	-	369
Independent Examiner's fees	900	-	-	-	-	-	-	-	-	900
Prior year										
AGM Expenses	369	-	-	-	-	-	-	-	-	369
Independent Examiner's fees	1,260	-	-	-	-	-	-	-	-	1,260

CAMBRIDGE CARBON FOOTPRINT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds		Restricted Funds							2025 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	
Note	£	£	£	£	£	£	£	£	£	£
5 Staff Costs - Current Year										
Salary costs	40,144	6,964	20,891	18,901	5,969	-	-	1,990	-	94,858
Employer's National Insurance	-	-	-	-	-	-	-	-	-	-
Employer's Pension contributions	4,232	676	2,027	1,834	579	-	-	193	-	9,540
Staff Training	667	-	15	-	-	-	-	-	-	682
Travel and subsistence	128	324	157	64	110	-	-	-	-	783
4	45,171	7,963	23,075	20,799	6,658	-	-	2,183	-	105,864
Staff Costs - Prior Year										2024 TOTAL
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

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

The average monthly head count during the year was 5 (2024 - 4.25).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £	
6 Fixed Assets			
Fixtures, fittings & equipment			
Cost			
As at 1 January 2025	5,910	5,910	
Additions	780	-	
As at 31 December 2025	<u>6,690</u>	<u>5,910</u>	
Depreciation			
As at 1 January 2025	5,910	5,910	
Charge for year	195	-	
As at 31 December 2025	<u>6,105</u>	<u>5,910</u>	
Net book value			
As at 1 January 2025	<u>-</u>	<u>-</u>	
As at 31 December 2025	<u>585</u>	<u>-</u>	
	2025 £	2024 £	
7 Debtors			
Debtors	860	1,260	
Other debtors	-	7,913	
Prepayments and accrued income	350	350	
	<u>1,210</u>	<u>9,523</u>	
All debtors are recoverable in less than one year.			
	2025 £	2024 £	
8 Creditors: Amounts falling due within one year			
Creditors and accruals	3,679	2,316	
Payroll liabilities	1,739	6,472	
	<u>5,418</u>	<u>8,788</u>	
9 Analysis of net assets between funds - Current Year			
	General funds £	Restricted funds £	2025 Total funds £
Tangible fixed assets	585	-	585
Current assets	37,287	44,435	81,722
Current liabilities	(5,418)	-	(5,418)
Net assets as at 31 December 2025	<u>32,454</u>	<u>44,435</u>	<u>76,889</u>
Analysis of net assets between funds - Prior 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>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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, by delivering stalls, training and resources which offer practical, localised support.
Core Fund	The general fund of CCF, providing support for the administrative functions of the charity as well as activities not fully-funded from other sources.

Movements on Funds - Current Year:

	Balance at 1 January 2025	Incoming Resources	Outgoing Resources	Transfers between Funds	Balance at 31 December 2025
	£	£	£	£	£
Restricted Funds					
Repair Cafes	14,548	41,598	(31,070)	-	25,076
Open Eco-Homes	15,815	23,370	(24,631)	-	14,554
Sustainable Cities	-	4,250	(10,530)	4,780	(1,500)
Cambridge Sustainable Food	-	-	(33)	33	-
Net Zero Now	1,821	-	-	169	1,990
Thermal Imaging	-	7,543	(2,728)	-	4,815
Imaginarium	-	1,552	(5,672)	3,620	(500)
	32,184	78,313	(74,664)	8,602	44,435
Unrestricted Funds					
Core Fund	36,536	56,815	(68,187)	(8,602)	16,563
Outreach	9,735	15,849	(9,693)	-	15,891
	46,271	72,664	(77,880)	(8,602)	32,454
Total Funds	78,455	150,977	(152,543)	-	76,889

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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

	Balance at £	Incoming £	Outgoing £	Transfers £	Balance at £
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

11 Related Parties

The Trustees neither received nor waived any emoluments during the year (2024 - £nil). No Trustees were reimbursed in 2025 in relation to office expenses incurred on the Charity's behalf (2024 - £nil).

No Trustee received payment for professional or other services supplied to the charity (2024 - £nil).

During the year aggregate donations were received from 3 trustees and their close family (2024 - 1) amounting to £1120 (2024 - £100).