

THE COMMUNITY TECHNOLOGY PROJECT

England & Wales · Charity number 1096954

Details

Other names	COMM-TECH
Status	Registered
Legal form	Charitable company
Company number	04419371
Registered	2003-04-10
Register	View on the Charity Commission register

Contact

Address	Community Technology Project 205 Amesbury Avenue London SW2 3BJ
Phone	02086715555
Email	info@communitytechnology.org.uk
Website	http://comm-tech.org

Activities

Objects: A) RELIEVE POVERTY, SICKNESS AND DISTRESS OF THE NEEDY ANYWHERE IN THE WORLD THROUGH THE USE OF TECHNOLOGY.B) ADVANCE THE EDUCATION OF THE PUBLIC ABOUT SCIENCE AND THE SUBJECT OF TECHNOLOGY AND ITS BENEFICIAL USES.

Activities: Community Technology provides tailored IT services to charities, social enterprises and small businesses in south London, with an emphasis on recycled computer equipment and open source software, such as Linux. Waste electronic hardware is collected and reused for charitable projects or, if at the end of its useful life, recycled into its constituent materials in an ecologically sound fashion.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Lambeth
- Lewisham
- Merton
- Southwark
- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£151,884	£147,740	-	-
2024-04-30	£146,100	£177,078	-	-
2023-04-30	£144,960	£150,988	-	-
2022-04-30	£154,505	£150,958	-	-
2021-04-30	£154,505	£150,958	-	-

Trustees

Name	Role	Appointed
Alexander Deriziotis		2017-06-17
David Chabbi		2016-02-02
Denise Lissenden		
Mark Gensler		2011-07-12
Michael Parker		2004-08-25

Accounts

Company registration number: 04419371

Charity registration number: 1096954

The Community Technology Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

The Community Technology Project

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

The Community Technology Project

Reference and Administrative Details

Trustees	Michael Parker Alexander Deriziotis Mark Gensler
Secretary	Michael Parker
Senior Management Team	Alan Buchel, Operations Manager
Charity Registration Number	1096954
Company Registration Number	04419371
Registered Office	205 Amesbury Avenue London SW2 3BJ
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

The Community Technology Project

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Michael Parker
	David Chabbi (resigned 10 September 2024)
	Denise Lissenden (resigned 10 September 2024)
	Alexander Deriziotis
	Mark Gensler

Secretary:	Michael Parker
------------	----------------

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 17th April 2002. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Trustees are nominated by staff and trustees, interviewed and appointed by a panel of existing trustees.

Objectives and activities

Objects and aims

The Company is established to:

- (a) relieve poverty, sickness and distress of the needy anywhere in the world through the use of technology;
- (b) advance education of the public about science and the subject of technology and its beneficial uses.

In the furtherance of these objectives, the Community Technology Project (Comm-Tech) operates IT-AID, a project which provides affordable ICT support services to the non-profit and voluntary sector, supporting and fostering the IT infrastructure of organisations that are not able to benefit from in house IT expertise, or supporting their in-house expertise where available.

Public benefit

The trustees have undertaken activities during the year which all give benefit to the public in accordance with the Charity Commission's guidance.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Community Technology Project

Trustees' Report

Achievements and performance

The company continues to work with its clients to ensure they are technically supported to deliver their charitable aims, and to enhance their ability to do so effectively.

This year marked significant achievements in large-scale infrastructure projects and cybersecurity compliance. We successfully completed a comprehensive SharePoint migration for one of our major clients, encompassing full project planning, architecture design, metadata frameworks, and ongoing Level 2 support. Our cybersecurity expertise was demonstrated through the management of Cyber Essentials Certification renewals for two of our largest clients, alongside conducting over 100 hands-on device health checks and approximately 60 remote assessments to facilitate certification compliance.

Our commitment to sustainable technology solutions continued with the procurement and configuration of 45 new laptops and 25 refurbished devices for clients. Additionally, we performed major in-situ refurbishments across three London sites, extending the operational life of over 30 machines by an additional two years. This exemplifies our ongoing dedication to leveraging computer recycling and refurbishment skills on an effective scale.

A major milestone was achieved with the successful completion and launch of a comprehensive SaaS examination system for a large educational institution serving international English language qualification candidates. This complex project involved overseeing the entire development lifecycle and continues with ongoing team management and product expansion support.

Our diverse technical capabilities were further demonstrated through specialised data recovery services for various storage media, addressing the unique requirements of different charitable organisations. We also applied our Quality of Service expertise to resolve critical bandwidth management challenges for a client operating within limited internet infrastructure constraints.

We provided our technical expertise to directly support a client's recruitment process for their IT Manager position, including job specification development, candidate shortlisting, and interview participation, ultimately leading to the successful placement of an internally trained candidate.

Financial review

Administration and finance

In the financial year ending April 2025, the company had 18 clients in total, with no changes from the previous year. Overall income rose marginally by 2%, however costs were significantly reduced due to a reduction in staff hours and more efficient use of contractors. A greater proportion of income came from one-off upgrade and consultancy projects which provided higher margins, which ensured a significant increase in operating profit from the previous year, with the organisation making a small profit compared to the previous year's loss of £30,000.

The apprentice engineer recruited in 2023 has developed into a valuable team member, validating our investment in skills development.

Comm-Tech raised retainer fees and ad-hoc services fees once again this year. Ensuring fees rise to match costs is important during this period of moderately high inflation.

We have retained our independent examiner, CA Plus in Nottingham, taken on three years ago, which provides an excellent and thorough service.

The Community Technology Project

Trustees' Report

Policy on reserves

The company's reserves policy is for three months of operating costs. Currently the company does not meet its reserves policy, however the situation has improved since last year with a significant increase in the amount held in savings. We continue to target a return to two months' reserves this year.

Principal risks and uncertainties

Use of Artificial Intelligence

Comm-Tech has developed in-house expertise in artificial intelligence technologies to ensure our clients can safely leverage AI tools that are integrated into their existing IT subscriptions, such as Microsoft Copilot and Google Gemini. We provide guidance on responsible AI implementation, helping clients harness these tools while maintaining appropriate security and ethical standards. This proactive approach ensures our clients stay current with technological developments without compromising their operational integrity or charitable mission.

Sustainability

Comm-Tech has increased the proportion of its income and profitability which relate to IT upgrade projects. Harnessing these opportunities is an essential part of its financial health, and should continue to be a priority. This in turn can help us sustain the smaller charitable clients who have a considerably reduced ability to pay. This is a key pillar of the company's charitable aims.

Trustees' review

Comm-Tech continues to maintain its client roster throughout a difficult period of rising business costs. Inflation continues to drop but additional burdens on companies such as high employers tax will put pressure on already burdened small companies.

The staff are to be commended for the excellent improvement in the annual finances this year, and their commitment to finding ways to deliver additional income beyond monthly support retainers.

Looking forward to 2025-26

The wider economic situation in the UK remains difficult, with the tax burden rising even as inflation falls. Salary demands for engineers and potential risks to staff retention will continue to be an issue.

For the future the company needs to focus on retaining larger clients on larger monthly retainers, and being well placed to deliver one-off software/hardware upgrade projects. This will ensure that the company has the means to continue to provide support to smaller clients, as per the company's charitable aims.

The Community Technology Project

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of The Community Technology Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

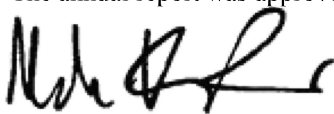
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 26 January 2026 and signed on its behalf by:



Michael Parker
Company Secretary and Trustee

The Community Technology Project

Independent Examiner's Report to the trustees of The Community Technology Project (‘the Company’)

Independent examiner’s report to the trustees of The Community Technology Project (‘the Company’)

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 April 2025.

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’).

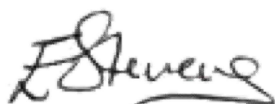
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). 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 that in any material respect:

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.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

26 January 2026

The Community Technology Project

Statement of Financial Activities for the Year Ended 30 April 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Charitable activities	2	151,880	151,880	146,056
Investment income	3	<u>4</u>	<u>4</u>	<u>44</u>
Total income		<u>151,884</u>	<u>151,884</u>	<u>146,100</u>
Expenditure on:				
Charitable activities	4	<u>(147,740)</u>	<u>(147,740)</u>	<u>(177,078)</u>
Total expenditure		<u>(147,740)</u>	<u>(147,740)</u>	<u>(177,078)</u>
Net income/(expenditure)		<u>4,144</u>	<u>4,144</u>	<u>(30,978)</u>
Net movement in funds		4,144	4,144	(30,978)
Reconciliation of funds				
Total funds brought forward		<u>(9,277)</u>	<u>(9,277)</u>	<u>21,701</u>
Total funds carried forward		<u><u>(5,133)</u></u>	<u><u>(5,133)</u></u>	<u><u>(9,277)</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 14 form an integral part of these financial statements.

The Community Technology Project

(Registration number: 04419371)

Balance Sheet as at 30 April 2025

	Note	2025 £	2024 £
Current assets			
Debtors	7	25,335	15,901
Cash at bank and in hand	8	<u>2,787</u>	<u>2,298</u>
		28,122	18,199
Creditors: Amounts falling due within one year	9	<u>(33,255)</u>	<u>(27,476)</u>
Net liabilities		<u>(5,133)</u>	<u>(9,277)</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>(5,133)</u>	<u>(9,277)</u>
Total funds		<u>(5,133)</u>	<u>(9,277)</u>

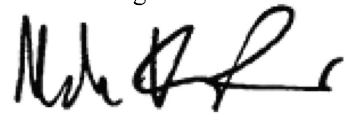
For the financial year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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 financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 26 January 2026 and signed on their behalf by:



Michael Parker
Company Secretary and Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) and the Companies Act 2006.

Basis of preparation

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

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2025

Taxation

The charity 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 charity 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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2025

2 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Refurbished computers, IT support & training	130,667	130,667	126,166
Affiliation - Charity Base subscription	21,213	21,213	19,890
	<u>151,880</u>	<u>151,880</u>	<u>146,056</u>

3 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	4	4	44
	<u>4</u>	<u>4</u>	<u>44</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2025

4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Bank charges	707	707	364
Donations given	30	30	30
Equipment, repairs & renewals	-	-	300
Bad debts	-	-	1,517
Insurance	956	956	754
Hardware purchases	6,732	6,732	10,660
Software purchases & hosting fees	4,674	4,674	3,494
Legal & professional	6,750	6,750	7,213
Consultants	11,520	11,520	24,115
Publications & subscriptions	95	95	95
Delivery costs	1,301	1,301	918
Rent & services	10,088	10,088	7,333
Staff expenses	15	15	1,127
Sundry payments	43	43	40
Telephone, internet & IT	2,376	2,376	2,858
Utilities	4,336	4,336	5,566
Wages, NI & pension	97,693	97,693	110,370
Hospitality & refreshments	31	31	-
Staff training	324	324	324
Volunteer expenses	69	69	-
	<u>147,740</u>	<u>147,740</u>	<u>177,078</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2025

5 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	91,987	104,451
Social security costs	3,576	3,549
Pension costs	2,130	2,370
	<u>97,693</u>	<u>110,370</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	<u>3</u>	<u>4</u>

3 (2024 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,130 (2024 - £2,370).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £37,938 (2024 - £38,650).

6 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	900	900
	<u>900</u>	<u>900</u>

7 Debtors

	2025 £	2024 £
Trade debtors	20,022	10,734
Prepayments	813	667
Other debtors	4,500	4,500
	<u>25,335</u>	<u>15,901</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2025

8 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	783	783
Cash at bank	2,004	1,515
	<u>2,787</u>	<u>2,298</u>

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,263	635
Other loans	6,028	5,237
Other taxation and social security	21,994	19,834
Other creditors	1,970	1,770
	<u>33,255</u>	<u>27,476</u>

10 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

11 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

13 Related party transactions

There were no related party transactions in the year.

Accounts

Company registration number: 04419371

Charity registration number: 1096954

The Community Technology Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

The Community Technology Project

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

The Community Technology Project

Reference and Administrative Details

Trustees	Michael Parker Alexander Deriziotis Mark Gensler
Secretary	Michael Parker
Senior Management Team	Alan Buchel, Operations Manager
Charity Registration Number	1096954
Company Registration Number	04419371
Registered Office	205 Amesbury Avenue London SW2 3BJ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

The Community Technology Project

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Michael Parker
	David Chabbi (resigned 10 September 2024)
	Denise Lissenden (resigned 10 September 2024)
	Alexander Deriziotis
	Mark Gensler

Secretary:	Michael Parker
------------	----------------

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 17th April 2002. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Trustees are nominated by staff and trustees, interviewed and appointed by a panel of existing trustees.

Objectives and activities

Objects and aims

The Company is established to:

- (a) relieve poverty, sickness and distress of the needy anywhere in the world through the use of technology;
- (b) advance education of the public about science and the subject of technology and its beneficial uses.

In the furtherance of these objectives, the Community Technology Project (Comm-Tech) operates IT-AID, a project which provides affordable ICT support services to the non-profit and voluntary sector, supporting and fostering the IT infrastructure of organisations that are not able to benefit from in house IT expertise, or supporting their in-house expertise where available.

Public benefit

The trustees have undertaken activities during the year which all give benefit to the public in accordance with the Charity Commission's guidance.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Community Technology Project

Trustees' Report

Achievements and performance

The company works with its clients to ensure they are technically supported to deliver their charitable aims, and to enhance their ability to do so effectively.

Over the course of this financial year we conducted a large cloud migration for one of our larger clients of a network supporting 150 users from on-premises servers. We integrated new Google Workspace-based cloud services for one client, and completed cybersecurity audits for 15 clients. National Cyber Security Centre's Cyber Essentials Certification standards are an essential element of ensuring that remote work can be achieved safely and securely. As part of ongoing support to help clients move to cloud-based working safely and securely, we purchased, upgraded and configured 12 new laptops and 16 refurbished laptop devices for clients. This is an example of how the company continues to leverage its computer recycling and refurbishment skills on a smaller but effective scale.

In one of our largest recent commissions Comm-Tech was tasked with project managing the design and deployment of a new examinations administration and online marking system for an examinations provider, a subsidiary of a large Sussex college. This entailed working with developers to design, build and test the software and deploy it, plus provision of continuing support for the system.

As ad-hoc services, we successfully provided complex data recovery on a server and two laptops. Throughout the year we invested considerably in time and resources in developing systems for clients based on Amazon Web Services and Google Cloud infrastructure – two areas of substantial growth where these skills are in high demand.

Financial review

Administration and finance

Over this financial year the company had 18 clients in total. We lost two smaller clients, and gained one larger client. In the financial year ending April 2024, total income was overall flat on the previous year, but costs were higher (around £27,000), in part due to taking a new member of staff as an apprentice. Regular support fee income dipped around £2,000 while other income rose by roughly the same amount.

Following a hiring process we hired a new apprentice engineer at the beginning of the financial year. He continues to work well and expand his skills. Late in 2024 one of our more experienced engineers left the company, intending to return to his home Country. Regaining his salary will go considerably towards recouping the loss sustained across the year due to recruiting a staff member on an apprenticeship programme.

Comm-Tech froze fee increases over several years during and following the pandemic, but raised retainer fees and ad-hoc services fee last year, and again this year. Ensuring fees rise to match costs is especially important during this period of high inflation.

We have retained our independent examiner, CA Plus in Nottingham, taken on two years ago, who provide an excellent service.

Policy on reserves

The company's reserves policy is for three months of operating costs. Currently the company does not meet its reserves policy, with the existing reserves having been drawn down during this period of high inflation. However we continue to target a return to two months' reserves this year.

The Community Technology Project

Trustees' Report

Principal risks and uncertainties

Use of Artificial Intelligence

Use of artificial intelligence is becoming more widespread and more embedded in the products and services of companies across a great range of sectors. Comm-Tech will need to understand and put to use these developments in order not to be left behind. There is an opportunity to develop skills and products around this new technology to offer to others. The operations manager has attended several courses on AI to get across this crucial new development.

Sustainability

Comm-Tech continues to seek larger more established clients who can help us sustain the smaller charitable clients who have a considerably reduced ability to pay. This is a key pillar of the company's charitable aims. With the loss of an experienced engineer, and the hiring of a new apprentice, a careful juggling act of having sufficient engineers to manage the client base continues.

Trustees' review

Comm-Tech continues to maintain its client roster throughout a difficult period of high inflation and uncertainty. Inflation is dropping but additional burdens on companies such as high employers tax will put pressure on already burdened small companies. We must continue to ensure we keep a lid on costs and that client fees meet or exceed those costs we cannot pass on.

It has been disappointing that our work developing a product for Citizens Advice Bureaus has so far not been taken up more widely by others, and this will continue to be something we will focus on in order to extract the best return on the investment in the work involved.

Looking forward to 2025-26

The wider economic situation in the UK remains difficult, with tax burden rising even as inflation falls. Salary demands for engineers and potential risks to staff retention will continue to be an issue.

For the future the company needs to focus on attracting and retaining larger clients more able to pay larger monthly retainers in order to ensure that the company has the means to continue to provide support to smaller clients, as per the company's charitable aims.

The company is also focusing on diversifying into alternative ways of supporting clients that are less complex and more cost efficient, such as supporting particular pieces of software or business processes, rather than representing the overall IT support function for the client. Representing an IT department as an external service means dealing with third parties and is inevitably more time consuming and costly. Supporting specific pieces of software or functions means we can hand-off requests outside those functions to others.

Statement of Responsibilities

The trustees (who are also the directors of The Community Technology Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

The Community Technology Project

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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. They are 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 corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 28 January 2025 and signed on its behalf by:

.....
Michael Parker
Company Secretary and Trustee

The Community Technology Project

Independent Examiner's Report to the trustees of The Community Technology Project (‘the Company’)

Independent examiner’s report to the trustees of The Community Technology Project (‘the Company’)

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 April 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’).

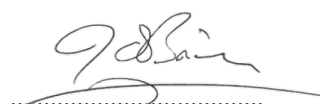
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). 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 that in any material respect:

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.



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

28 January 2025

The Community Technology Project

Statement of Financial Activities for the Year Ended 30 April 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Charitable activities	2	146,056	146,056	144,922
Investment income	3	<u>44</u>	<u>44</u>	<u>38</u>
Total income		<u>146,100</u>	<u>146,100</u>	<u>144,960</u>
Expenditure on:				
Charitable activities	4	<u>(177,078)</u>	<u>(177,078)</u>	<u>(150,988)</u>
Total expenditure		<u>(177,078)</u>	<u>(177,078)</u>	<u>(150,988)</u>
Net expenditure		<u>(30,978)</u>	<u>(30,978)</u>	<u>(6,028)</u>
Net movement in funds		(30,978)	(30,978)	(6,028)
Reconciliation of funds				
Total funds brought forward		<u>21,701</u>	<u>21,701</u>	<u>27,729</u>
Total funds carried forward		<u><u>(9,277)</u></u>	<u><u>(9,277)</u></u>	<u><u>21,701</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

The notes on pages 9 to 14 form an integral part of these financial statements.

The Community Technology Project

(Registration number: 04419371)

Balance Sheet as at 30 April 2024

	Note	2024 £	2023 £
Current assets			
Debtors	7	15,901	28,402
Cash at bank and in hand	8	<u>2,298</u>	<u>10,659</u>
		18,199	39,061
Creditors: Amounts falling due within one year	9	<u>(27,476)</u>	<u>(17,360)</u>
Net (liabilities)/assets		<u>(9,277)</u>	<u>21,701</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>(9,277)</u>	<u>21,701</u>
Total funds		<u>(9,277)</u>	<u>21,701</u>

For the financial year ending 30 April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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 financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 28 January 2025 and signed on their behalf by:

.....
Michael Parker
Company Secretary and Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) and the Companies Act 2006.

Basis of preparation

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

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2024

Taxation

The charity 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 charity 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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2024

2 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Refurbished computers, IT support & training	126,166	126,166	122,034
Affiliation - Charity Base subscription	19,890	19,890	22,110
Sundry income	-	-	778
	<u>146,056</u>	<u>146,056</u>	<u>144,922</u>

3 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>44</u>	<u>44</u>	<u>38</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2024

4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Bank charges	364	364	15
Donations given	30	30	30
Equipment, repairs & renewals	300	300	98
Bad debts	1,517	1,517	-
Insurance	754	754	835
Hardware purchases	10,660	10,660	21,566
Software purchases & hosting fees	3,494	3,494	1,222
Legal & professional	7,213	7,213	6,975
Consultants	24,115	24,115	8,668
Printing, postage & stationery	-	-	31
Publications & subscriptions	95	95	79
Delivery costs	918	918	1,212
Rent & services	7,333	7,333	7,333
Staff expenses	1,127	1,127	362
Sundry payments	40	40	-
Telephone, internet & IT	2,858	2,858	2,057
Utilities	5,566	5,566	351
Wages, NI & pension	110,370	110,370	99,337
Apprenticeship costs	-	-	750
Staff training	324	324	27
Volunteer expenses	-	-	40
	<u>177,078</u>	<u>177,078</u>	<u>150,988</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2024

5 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	104,451	92,000
Social security costs	3,549	5,139
Pension costs	2,370	2,198
	<u>110,370</u>	<u>99,337</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	<u>4</u>	<u>3</u>

4 (2023 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,370 (2023 - £2,198).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £38,650 (2023 - £39,274).

6 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	900	1,025
	<u>900</u>	<u>1,025</u>

7 Debtors

	2024 £	2023 £
Trade debtors	10,734	23,597
Prepayments	667	305
Other debtors	4,500	4,500
	<u>15,901</u>	<u>28,402</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2024

8 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	783	783
Cash at bank	1,515	9,876
	<u>2,298</u>	<u>10,659</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	635	-
Other loans	5,237	-
Other taxation and social security	19,834	15,408
Other creditors	1,770	1,952
	<u>27,476</u>	<u>17,360</u>

10 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

13 Related party transactions

There were no related party transactions in the year.

Accounts

Company registration number: 04419371

Charity registration number: 1096954

The Community Technology Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

The Community Technology Project

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

The Community Technology Project

Reference and Administrative Details

Trustees	Michael Parker
	David Chabbi
	Denise Lissenden
	Alexander Deriziotis
	Mark Gensler
Secretary	Michael Parker
Senior Management Team	Alan Buchel, Operations Manager
Charity Registration Number	1096954
Company Registration Number	04419371
Registered Office	205 Amesbury Avenue London SW2 3BJ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

The Community Technology Project

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Michael Parker
	David Chabbi
	Denise Lissenden
	Alexander Deriziotis
	Mark Gensler

Secretary:	Michael Parker
------------	----------------

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 17th April 2002. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Trustees are nominated by staff and trustees, interviewed and appointed by a panel of existing trustees.

Objectives and activities

Objects and aims

The Company is established to:

- (a) relieve poverty, sickness and distress of the needy anywhere in the world through the use of technology;
- (b) advance education of the public about science and the subject of technology and its beneficial uses.

In the furtherance of these objectives, the Community Technology Project (Comm-Tech) operates IT-AID, a project which provides affordable ICT support services to the non-profit and voluntary sector, supporting and fostering the IT infrastructure of organisations that are not able to benefit from in house IT expertise, or supporting their in-house expertise where available.

Public benefit

The trustees have undertaken activities during the year which all give benefit to the public in accordance with the Charity Commission's guidance.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Community Technology Project

Trustees' Report

Achievements and performance

The company works with its clients to ensure they have the technical means and capacity to deliver their charitable aims, and to enhance their ability to do so more effectively. Over the course of this financial year we completed the upgrade of all our clients to meet the National Cyber Security Centre's Cyber Essentials Certification standards. As media stories about the catastrophic effects of ransomware or phishing attacks have shown, cybersecurity continues to be a major issue that if not properly attended to can lead to security lapses that could put the organisation out of business. Comm-Tech has always put cybersecurity front and centre in its services and training for clients, something made especially important since the rise of home working during the pandemic, and so we are glad to see this milestone reached for all our clients.

In the past, computer recycling and refurbishment, data destruction and computer collections were a key part of Comm-Tech's product offerings. While we continue to offer this, we do so on a much smaller scale in order only to provide the equipment needed by our charity clients who for environmental or economic reasons prefer low-cost, previously used machines that are nevertheless reliable and fit-for-purpose. To this end over the course of the year we refurbished and deployed approximately 50 computers and laptops. We also set up and distributed a number of devices sourced from third party refurbishers.

We continued to work with Lambeth, our local authority, for which we overhauled some of the Digital Hub community computer resources we set up for the council almost a decade ago.

We successfully migrated three clients away from local servers to cloud-based systems, migrated two clients from hardware telecoms systems to VOIP infrastructure, and undertook an entire office move for one client.

Over the course of the year we lost two smaller clients, both of which were downsizing away from having their own office premises due to the loss of funding and pandemic-related financial support. Comm-Tech managed their transition, simplifying their systems, migrating them to cloud services, and providing staff training including that which would allow them to manage themselves. We hope to see them return as clients when their situation allows it.

We took on one smaller client, and one large client, an education organisation, for which we are designing a new examination administration system. This represents a new and exciting area of work for Comm-Tech, using our extensive technical expertise to design powerful integrated systems that take full advantage of cloud services.

Financial review

Administration and finance

Over this financial year the company had 19 clients in total. We lost two smaller clients, and gained one small and one larger client. In the financial year ending April 2023, the company made around £21,000 less in revenue than the year before, leading to a loss of approximately £6,000 compared to the previous year's profit of £4,000. While regular support fee income remained consistent, the previous year had been a bumper year for migration project revenue, with many clients using Comm Tech to migrate their infrastructure to cloud based services.

Recognising that the company needs more engineers in order to provide support to a growing client base, we embarked on a recruitment operation in January 2023 and in April 2023 were delighted to welcome a new staff member on an apprenticeship programme.

The Community Technology Project

Trustees' Report

Due to the pressures brought by the pandemic to Comm-Tech's clients, the company has not raised its fees in several years. However, in response to rising costs and inflation, Comm-Tech raised its retainer fees for service contract clients in May 2022 by 20%.

We have retained our independent examiner, CA Plus in Nottingham, taken on last year, who have provided an excellent service.

Policy on reserves

The company's reserves policy is for three months of operating costs. Currently the company does not meet its reserves policy, with the existing reserves having been drawn down during this period of high inflation. However we expect to be able to return to around two months' reserves by the end of 2023-24.

Principal risks and uncertainties

We have a sufficient number of engineers for the number of clients the company supports. However there is a delicate balance required to bring on enough clients to pay the engineers required to support them, given their limited ability to pay for services. A practical approach is to bring on more larger clients who have the capacity to pay larger monthly service retainer fees in order to ensure a comfortable headroom of income over staff costs, and to ensure that Comm-Tech is able to continue providing services to its smaller charity clients with restricted incomes – which is a key part of the company's charitable aims.

One of our engineers is due to return to Italy in the coming months. While he will continue to work for Comm-Tech remotely, we will need to plan for circumstances such as remote work no longer being suitable for the company, or his finding alternative employment closer to home.

Trustees' review

In the face of soaring inflation through 2022-23 and rising costs, Comm-Tech's client base has held up well and continues to find the company's offerings an excellent service at the right price. We are not immune from cost pressures however, in our miscellaneous costs and in respect of staff salaries, and so we will need to be vigilant in keeping a lid on costs and ensuring that client fees meet or exceed those costs we must pass on.

It has been disappointing that our work developing a product for Citizens Advice Bureaus has so far not been taken up more widely by others, and this will continue to be something we will focus on in order to extract the best return on the investment in the work involved.

Looking forward to 2023-24

The wider economic situation in the UK remains difficult, with costs remaining stubbornly high despite inflation declining from its peak. This means there will be continued pressure on salary demands for engineers, with potential risks to staff retention.

For the future the company needs to focus on attracting and retaining larger clients more able to pay larger monthly retainers in order to ensure that the company has the means to continue to provide support to smaller clients, as per the company's charitable aims.

The company is also focusing on diversifying into alternative ways of supporting clients that are less complex and more cost efficient, such as supporting particular pieces of software or business processes, rather than representing the overall IT support function for the client. Representing an IT department as an external service means dealing with third parties and is inevitably more time consuming and costly. Supporting specific pieces of software or functions means we can hand-off requests outside those functions to others.

The Community Technology Project

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of The Community Technology Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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. They are 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 corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23 January 2024 and signed on its behalf by:

.....
Michael Parker
Company Secretary and Trustee

The Community Technology Project

Independent Examiner's Report to the trustees of The Community Technology Project (‘the Company’)

Independent examiner's report to the trustees of The Community Technology Project ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 April 2023.

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').

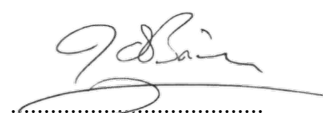
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 that in any material respect:

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.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

23 January 2024

The Community Technology Project

Statement of Financial Activities for the Year Ended 30 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	-	-	2,513
Charitable activities	3	144,922	144,922	163,646
Investment income	4	38	38	4
Total income		<u>144,960</u>	<u>144,960</u>	<u>166,163</u>
Expenditure on:				
Charitable activities	5	<u>(150,988)</u>	<u>(150,988)</u>	<u>(162,216)</u>
Total expenditure		<u>(150,988)</u>	<u>(150,988)</u>	<u>(162,216)</u>
Net (expenditure)/income		<u>(6,028)</u>	<u>(6,028)</u>	<u>3,947</u>
Net movement in funds		(6,028)	(6,028)	3,947
Reconciliation of funds				
Total funds brought forward		<u>27,729</u>	<u>27,729</u>	<u>23,782</u>
Total funds carried forward		<u>21,701</u>	<u>21,701</u>	<u>27,729</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

The notes on pages 9 to 14 form an integral part of these financial statements.

The Community Technology Project

(Registration number: 04419371)

Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
Current assets			
Debtors	8	28,402	9,227
Cash at bank and in hand	9	<u>10,659</u>	<u>46,453</u>
		39,061	55,680
Creditors: Amounts falling due within one year	10	<u>(17,360)</u>	<u>(27,951)</u>
Net assets		<u>21,701</u>	<u>27,729</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>21,701</u>	<u>27,729</u>
Total funds		<u>21,701</u>	<u>27,729</u>

For the financial year ending 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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 financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 23 January 2024 and signed on their behalf by:

.....
Michael Parker
Company Secretary and Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) and the Companies Act 2006.

Basis of preparation

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

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity 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 charity 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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2023

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Total 2023 £	Total 2022 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	-	52
Grants, including capital grants;		
Government grants	-	2,461
	<u>-</u>	<u>2,513</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Refurbished computers, IT support & training	122,034	122,034	142,455
Affiliation - Charity Base subscription	22,110	22,110	20,810
Insurance claim	-	-	300
Sundry income	778	778	81
	<u>144,922</u>	<u>144,922</u>	<u>163,646</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2023

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	38	38	4

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Bank charges	15	15	100
Donations given	30	30	-
Equipment, repairs & renewals	98	98	424
Bad debts	-	-	691
Insurance	835	835	1,033
Hardware purchases	21,566	21,566	18,831
Software purchases & hosting fees	1,222	1,222	3,585
Legal & professional	6,975	6,975	6,423
Consultants	8,668	8,668	10,541
Printing, postage & stationery	31	31	118
Publications & subscriptions	79	79	79
Delivery costs	1,212	1,212	1,007
Rent & services	7,333	7,333	7,889
Staff expenses	362	362	273
Sundry payments	-	-	363
Telephone, internet & IT	2,057	2,057	1,082
Utilities	351	351	3,721
Wages, NI & pension	99,337	99,337	106,056
Apprenticeship costs	750	750	-
Staff training	27	27	-
Volunteer expenses	40	40	-
	<u>150,988</u>	<u>150,988</u>	<u>162,216</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2023

6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	92,000	98,617
Social security costs	5,139	5,176
Pension costs	2,198	2,263
	<u>99,337</u>	<u>106,056</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	<u>3</u>	<u>4</u>

3 (2022 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,198 (2022 - £2,263).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £39,274 (2022 - £34,352).

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	1,025	980
	<u>1,025</u>	<u>980</u>

8 Debtors

	2023 £	2022 £
Trade debtors	23,597	8,626
Prepayments	305	601
Other debtors	4,500	-
	<u>28,402</u>	<u>9,227</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2023

9 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	783	783
Cash at bank	9,876	45,670
	<u>10,659</u>	<u>46,453</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	3,924
Other taxation and social security	15,408	21,172
Other creditors	1,952	2,855
	<u>17,360</u>	<u>27,951</u>

11 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

14 Related party transactions

There were no related party transactions in the year.

Accounts

Company registration number: 04419371

Charity registration number: 1096954

The Community Technology Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2022

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

The Community Technology Project

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

The Community Technology Project

Reference and Administrative Details

Trustees	Michael Parker
	David Chabbi
	Denise Lissenden
	Alexander Deriziotis
	Mark Gensler
Secretary	Michael Parker
Senior Management Team	Alan Buchel, Operations Manager
Charity Registration Number	1096954
Company Registration Number	04419371
Registered Office	205 Amesbury Avenue London SW2 3BJ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

The Community Technology Project

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Michael Parker
	David Chabbi
	Denise Lissenden
	Alexander Deriziotis
	Mark Gensler

Secretary:	Michael Parker
------------	----------------

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 17th April 2002. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Trustees are nominated by staff and trustees, interviewed and appointed by a panel of existing trustees.

Objectives and activities

Objects and aims

The Company is established to:

- (a) relieve poverty, sickness and distress of the needy anywhere in the world through the use of technology;
- (b) advance education of the public about science and the subject of technology and its beneficial uses.

In the furtherance of these objectives, the Community Technology Project (Comm-Tech) operates IT-AID, a project which provides affordable ICT support services to the non-profit and voluntary sector, supporting and fostering the IT infrastructure of organisations that are not able to benefit from in house IT expertise, or supporting their in-house expertise where available.

Public benefit

The trustees have undertaken activities during the year which all give benefit to the public in accordance with the Charity Commission's guidance.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Community Technology Project

Trustees' Report

Achievements and performance

Many of our clients have continued to operate a hybrid home/office working policy, Comm-Tech having helped integrate this working style into their workflow and communications systems. Some have downsized their offices to reflect reduced need for desk space and some have given up having an office altogether. Comm-Tech has supported them with whatever style of working policies they have chosen.

This year Comm-Tech undertook two major system overhauls for clients, and migrated six more clients to full-cloud and hybrid-cloud operations. Due to remote working practices that have become commonplace since 2020, cybersecurity has become a significantly higher priority for clients. We supported some through their Cyber Essentials certifications, and worked on implementing Cyber Essentials standards throughout our client base. We also undertook several large laptop deployments for clients, equipping their staff for efficient and safe home working.

We continued to work with the London Borough of Lambeth, our local authority, providing IT support, development consultancy and equipment procurement services for local council initiatives.

Administration and finance

On account of the financial difficulties that many of Comm-Tech's clients have experienced and continue to experience brought about by the pandemic, the company again decided not to reinstate the inflation-linked fee increases that were in place from 2017-18 on account of the pandemic-driven difficulties experienced by our clients.

However, in May 2022 following the end of the current reporting period Comm-Tech has since increased its fees. We expect this to provide a boost to income without unduly affecting our charity clients.

We have retained our auditor, CA Plus in Nottingham, taken on last year, who have provided an excellent value-for-money service.

Financial review

The charity had a surplus on unrestricted funds of £3,947 for the year (2021: £3,547). Together with the accumulated surplus brought forward from previous years, the charity now has an accumulated surplus of unrestricted funds of £27,729 (2021: £23,782). Restricted funds carried forward at 30 April 2022 amount to Nil (2021: Nil).

Policy on reserves

The charity's reserves policy is for three months of operating costs. The charity has reserves equivalent to two months, and so is more than halfway towards meeting its reserves policy.

Principal risks and uncertainties

The ratio of clients to staff remains high, and the company remains dependent on its engineers to provide the service. While the risks around illness and infection, and the legal requirements around risk reduction, are now lower than during the height of the pandemic, Comm-Tech must ensure it retains its staff, and as soon as possible return to plans to expand the engineering staff. In line with that aim, the company increased staff salaries in line with inflation in May 2022.

The Community Technology Project

Trustees' Report

Trustees' review

In comparison with the previous year where Comm-Tech lost two clients and gained two clients due to the effects of the pandemic, there was no growth or reduction in the company's client base this year; however, some existing clients (specifically those with public advice services) are predicting expansion in the coming year due to increased demand, and new funding becoming available for their services. The product developed for Citizens Advice bureaux in order for them to continue client advice sessions remotely during the pandemic lockdowns is stable and has been marketed to other organisations, although take-up has been low as social distancing restrictions have been removed.

Looking forward to 2022-23

The economic outlook in the UK remains challenging, with the cost of living rising rapidly with pressures on staff salaries and consequently companies' bottom line. We will therefore need next year to increase fees to catch up with the recent surge in inflation, in order to cover our costs and to maintain staff wages - a process that has begun with a rate increase in May 2022.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Community Technology Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They are 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.

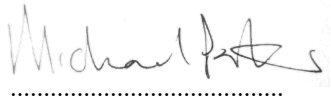
Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The Community Technology Project

Trustees' Report

The annual report was approved by the trustees of the charity on 26 January 2023 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'Michael Parker', is written over a light blue dotted line.

.....
Michael Parker
Company Secretary and Trustee

The Community Technology Project

Independent Examiner's Report to the trustees of The Community Technology Project

Independent examiner's report to the trustees of The Community Technology Project ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 April 2022.

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').

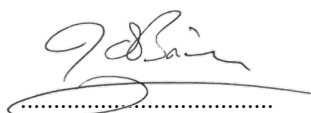
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 that in any material respect:

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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

26 January 2023

The Community Technology Project

Statement of Financial Activities for the Year Ended 30 April 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	2,513	2,513	37,439
Charitable activities	4	163,646	163,646	117,047
Investment income	5	<u>4</u>	<u>4</u>	<u>19</u>
Total income		<u>166,163</u>	<u>166,163</u>	<u>154,505</u>
Expenditure on:				
Charitable activities	6	<u>(162,216)</u>	<u>(162,216)</u>	<u>(150,958)</u>
Total expenditure		<u>(162,216)</u>	<u>(162,216)</u>	<u>(150,958)</u>
Net income		<u>3,947</u>	<u>3,947</u>	<u>3,547</u>
Net movement in funds		3,947	3,947	3,547
Reconciliation of funds				
Total funds brought forward		<u>23,782</u>	<u>23,782</u>	<u>20,235</u>
Total funds carried forward		<u><u>27,729</u></u>	<u><u>27,729</u></u>	<u><u>23,782</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

The notes on pages 10 to 15 form an integral part of these financial statements.

The Community Technology Project

Statement of Financial Activities for the Year Ended 30 April 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	2	37,439	37,439
Charitable activities	4	117,047	117,047
Investment income	5	19	19
Total income		<u>154,505</u>	<u>154,505</u>
Expenditure on:			
Charitable activities	6	<u>(150,958)</u>	<u>(150,958)</u>
Total expenditure		<u>(150,958)</u>	<u>(150,958)</u>
Net income		<u>3,547</u>	<u>3,547</u>
Net movement in funds		3,547	3,547
Reconciliation of funds			
Total funds brought forward		<u>20,235</u>	<u>20,235</u>
Total funds carried forward		<u><u>23,782</u></u>	<u><u>23,782</u></u>

The notes on pages 10 to 15 form an integral part of these financial statements.

The Community Technology Project

(Registration number: 04419371)

Balance Sheet as at 30 April 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	9,227	5,092
Cash at bank and in hand	10	<u>46,453</u>	<u>31,374</u>
		55,680	36,466
Creditors: Amounts falling due within one year	11	<u>(27,951)</u>	<u>(12,684)</u>
Net assets		<u>27,729</u>	<u>23,782</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>27,729</u>	<u>23,782</u>
Total funds		<u>27,729</u>	<u>23,782</u>

For the financial year ending 30 April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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 financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 26 January 2023 and signed on their behalf by:



.....
Michael Parker
Company Secretary and Trustee

The notes on pages 10 to 15 form an integral part of these financial statements.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) and the Companies Act 2006.

Basis of preparation

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

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity 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 charity 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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	52	52	8,330
Grants, including capital grants;			
Government grants	2,461	2,461	29,109
	<u>2,513</u>	<u>2,513</u>	<u>37,439</u>

3 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
HMRC JRS grant	2,461	-	2,461
Sundry donations	52	-	52
	<u>2,513</u>	<u>-</u>	<u>2,513</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2022

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Refurbished computers, IT support & training	142,455	142,455	96,407
Affiliation - Charity Base subscription	20,810	20,810	20,640
Insurance claim	300	300	-
Sundry income	81	81	-
	<u>163,646</u>	<u>163,646</u>	<u>117,047</u>

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>4</u>	<u>4</u>	<u>19</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Bank charges	100	100	93
Equipment, repairs & renewals	424	424	690
Bad debts	691	691	220
Insurance	1,033	1,033	942
Hardware purchases	18,831	18,831	20,056
Software purchases & hosting fees	3,585	3,585	2,405
Legal & professional	6,423	6,423	6,363
Consultants	10,541	10,541	1,280
Printing, postage & stationery	118	118	112
Publications & subscriptions	79	79	79
Delivery costs	1,007	1,007	2,567
Rent & services	7,889	7,889	6,320
Staff expenses	273	273	84
Sundry payments	363	363	498
Telephone, internet & IT	1,082	1,082	1,074
Utilities	3,721	3,721	2,700
Wages, NI & pension	<u>106,056</u>	<u>106,056</u>	<u>105,475</u>
	<u>162,216</u>	<u>162,216</u>	<u>150,958</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2022

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	98,617	98,582
Social security costs	5,176	4,666
Pension costs	2,263	2,227
	<u>106,056</u>	<u>105,475</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees	<u>4</u>	<u>4</u>

4 (2021 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,263 (2021 - £2,227).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £34,352 (2021 - £32,236).

8 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	980	950
	<u>980</u>	<u>950</u>

9 Debtors

	2022 £	2021 £
Trade debtors	8,626	4,614
Prepayments	601	478
	<u>9,227</u>	<u>5,092</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2022

10 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	783	609
Cash at bank	45,670	30,765
	<u>46,453</u>	<u>31,374</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,924	908
Other loans	-	81
Other taxation and social security	21,172	10,291
Other creditors	2,855	1,404
	<u>27,951</u>	<u>12,684</u>

12 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

15 Related party transactions

There were no related party transactions in the year.

Accounts

Company registration number: 04419371

Charity registration number: 1096954

The Community Technology Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2021

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

The Community Technology Project

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

The Community Technology Project

Reference and Administrative Details

Trustees	Michael Parker
	David Chabbi
	Denise Lissenden
	Alexander Deriziotis
	Mark Gensler
Secretary	Michael Parker
Senior Management Team	Alan Buchel, Operations Manager
Charity Registration Number	1096954
Company Registration Number	04419371
Registered Office	205 Amesbury Avenue London SW2 3BJ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

The Community Technology Project

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2021.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Michael Parker
	David Chabbi
	Denise Lissenden
	Alexander Deriziotis
	Mark Gensler

Secretary:	Michael Parker
------------	----------------

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 17th April 2002. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Trustees are nominated by staff and trustees, interviewed and appointed by a panel of existing trustees.

Objectives and activities

Objects and aims

The Company is established to:

- (a) relieve poverty, sickness and distress of the needy anywhere in the world through the use of technology;
- (b) advance education of the public about science and the subject of technology and its beneficial uses.

In the furtherance of these objectives, the Community Technology Project (Comm-Tech) operates IT-AID, a project which provides affordable ICT support services to the non-profit and voluntary sector, supporting and fostering the IT infrastructure of organisations that are not able to benefit from in house IT expertise, or supporting their in-house expertise where available.

Public benefit

The trustees have undertaken activities during the year which all give benefit to the public in accordance with the Charity Commission's guidance.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Community Technology Project

Trustees' Report

Achievements and performance

The pandemic of 2020/21 has forced a massive shift among our client base towards working from home. Comm-Tech has responded by developing client systems to facilitate hybrid working. As expected, a number of clients have given up their offices altogether, and so Comm-Tech facilitated their investment in IT equipment required to provide a secure working-from-home environment. In addition to sourcing and specifying new device purchases, Comm-Tech refurbished and distributed around one hundred laptops for home working during the year.

As predicted, the last year has also seen increased levels of cybercrime targeting less secure home workers in order to gain access to company data. Comm-Tech has responded by offering Cyber Essentials compliance assessments to our clients.

The lockdown periods were costing us approximately 50% of our normal income, from call-outs, onsite systems overhauls and health checks, all of which were impossible. Therefore, for some periods we used the Job Retention Scheme funding ("furlough"). While on furlough staff members were able to volunteer in the community, such as through training volunteers to refurbish donated laptops for use by school children with no access to computers with which to study from home.

Comm-Tech also developed a product that allows our Citizens Advice bureau clients to continue to conduct contact-free advice sessions via self-hosted secure video link to the interview rooms where previously client and advisor would sit together - with this no longer possible under social distancing regulations. Advisors can now work from staff areas or from home, and clients can visit the interview rooms as normal, or virtual interview rooms can even be set up in external locations to provide greater outreach.

Administration and finance

The increased prices of 2017-18 continue to benefit the company in these more straitened times. It was decided not to return to the inflation-linked fee increases that were in place before 2017-18 on account of the pandemic-driven difficulties experienced by our clients. We also signed on with a new independent examiner, CA Plus in Nottingham.

Financial review

The charity had a surplus on unrestricted funds of £3,547 for the year (2020 a surplus of £24,149). Together with the accumulated surplus brought forward from previous years, the charity now has an accumulated surplus on unrestricted funds of £23,782. Restricted funds carried forward at 30 April 2021 amounted to £Nil (2020 - £Nil).

Policy on reserves

The charity's reserves policy is for three months of operating costs. The charity has reserves equivalent to two months, and so is more than halfway towards meeting its reserves policy.

Principal risks and uncertainties

The ratio of clients to support engineers remains high, and during the pandemic the potential for one or more staff members to become ill, and to infect others, has been of significant concern. Staff implemented infection control procedures for non-overlapping shifts and a system of hybrid home working to try to reduce this risk. We expect to see a year-on-year decline in income next year due to the interruption of our typical income-generating work, the company will continue to focus on ensuring the safety of its staff and to ensure client services are not interrupted by illness.

The Community Technology Project

Trustees' Report

Trustees' review

During the numerous meetings in the first months of the pandemic we planned extensively for the year ahead, and this planning proved essential. We were able to use the Job Retention Fund to cover a decent proportion of our losses over the year. We also bought in a large amount of used equipment in order to service and provide as refurbished laptops to clients to facilitate their move to home working, and we developed a new video meeting product. Through rapid planning and assessment and quick execution, we were able to generate a small surplus this year despite the challenges. The company was stable over the year, losing two clients due to the effects of the pandemic, and gaining two due to their downsizing out of their offices and seeking cloud and remote support.

Looking forward to 2021-22

The Coronavirus pandemic is ongoing, we should learn to live with it, so we need to continue to develop products suitable to the new environment and useful for our client base. In an environment of rising inflation, we will need to look at cost control and to return to the annual inflation-linked fee rises that have so far been paused due to the effect of the pandemic on our clients.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Community Technology Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They are 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.

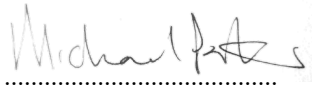
Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The Community Technology Project

Trustees' Report

The annual report was approved by the trustees of the charity on 27 January 2022 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'Michael Parker', is written over a light blue dotted line.

.....
Michael Parker
Company Secretary and Trustee

The Community Technology Project

Independent Examiner's Report to the trustees of The Community Technology Project

Independent examiner's report to the trustees of The Community Technology Project ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 April 2021.

Responsibilities and basis of report

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

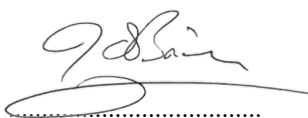
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 28/01/2022

The Community Technology Project

Statement of Financial Activities for the Year Ended 30 April 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	37,439	37,439	4,390
Charitable activities	3	117,047	117,047	161,983
Investment income	5	19	19	27
Total income		<u>154,505</u>	<u>154,505</u>	<u>166,400</u>
Expenditure on:				
Charitable activities	6	<u>(150,958)</u>	<u>(150,958)</u>	<u>(142,251)</u>
Total expenditure		<u>(150,958)</u>	<u>(150,958)</u>	<u>(142,251)</u>
Net income		<u>3,547</u>	<u>3,547</u>	<u>24,149</u>
Net movement in funds		3,547	3,547	24,149
Reconciliation of funds				
Total funds brought forward		<u>20,235</u>	<u>20,235</u>	<u>(3,914)</u>
Total funds carried forward	13	<u><u>23,782</u></u>	<u><u>23,782</u></u>	<u><u>20,235</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 13.

The notes on pages 10 to 16 form an integral part of these financial statements.

The Community Technology Project

Statement of Financial Activities for the Year Ended 30 April 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	2	4,390	4,390
Charitable activities	3	161,983	161,983
Investment income	5	27	27
Total income		<u>166,400</u>	<u>166,400</u>
Expenditure on:			
Charitable activities	6	<u>(142,251)</u>	<u>(142,251)</u>
Total expenditure		<u>(142,251)</u>	<u>(142,251)</u>
Net income		<u>24,149</u>	<u>24,149</u>
Net movement in funds		24,149	24,149
Reconciliation of funds			
Total funds brought forward		<u>(3,914)</u>	<u>(3,914)</u>
Total funds carried forward	13	<u><u>20,235</u></u>	<u><u>20,235</u></u>

The notes on pages 10 to 16 form an integral part of these financial statements.

The Community Technology Project

(Registration number: 04419371)

Balance Sheet as at 30 April 2021

	Note	2021 £	2020 £
Current assets			
Debtors	9	5,092	7,071
Cash at bank and in hand	10	<u>31,374</u>	<u>28,099</u>
		36,466	35,170
Creditors: Amounts falling due within one year	11	<u>(12,684)</u>	<u>(14,935)</u>
Net assets		<u>23,782</u>	<u>20,235</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>23,782</u>	<u>20,235</u>
Total funds	13	<u>23,782</u>	<u>20,235</u>

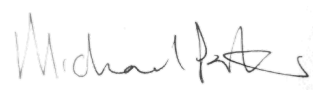
For the financial year ending 30 April 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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 financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 27 January 2022 and signed on their behalf by:



Michael Parker
Company Secretary and Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) and the Companies Act 2006.

Basis of preparation

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

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2021

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity 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 charity 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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	8,330	8,330	4,390
Grants, including capital grants;			
Government grants	29,109	29,109	-
	<u>37,439</u>	<u>37,439</u>	<u>4,390</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Refurbished computers, IT support & training	96,407	96,407	140,943
Affiliation - Charity Base subscription	20,640	20,640	21,040
	<u>117,047</u>	<u>117,047</u>	<u>161,983</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2021

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
HMRC JRS grant	19,109	-	19,109
Covid government business grant	10,000	-	10,000
Charities Trust	8,330	-	8,330
	<u>37,439</u>	<u>-</u>	<u>37,439</u>

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	19	19	27
	<u>19</u>	<u>19</u>	<u>27</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Bank charges	93	93	80
Donations given	35	35	10
Equipment, repairs & renewals	690	690	2,806
Bad debts	220	220	300
Insurance	942	942	932
Hardware purchases	20,056	20,056	24,988
Software purchases & hosting fees	2,405	2,405	6,164
Legal & professional	6,363	6,363	5,500
Consultants	1,280	1,280	4,733
Printing, postage & stationery	112	112	108
Publications & subscriptions	79	79	79
Delivery costs	2,567	2,567	1,159
Rent & services	6,320	6,320	6,320
Staff expenses	84	84	1,729
Sundry payments	463	463	2,077
Telephone, internet & IT	1,074	1,074	1,248
Utilities	2,700	2,700	2,646
Wages, NI & pension	105,475	105,475	81,372
	<u>150,958</u>	<u>150,958</u>	<u>142,251</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2021

7 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	98,582	76,912
Social security costs	4,666	2,829
Pension costs	2,227	1,631
	<u>105,475</u>	<u>81,372</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Average number of employees	<u>4</u>	<u>3</u>

4 (2020 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,227 (2020 - £1,631).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £32,236 (2020 - £14,758).

8 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	950	1,480
	<u>950</u>	<u>1,480</u>

9 Debtors

	2021 £	2020 £
Trade debtors	4,614	6,688
Prepayments	478	383
	<u>5,092</u>	<u>7,071</u>

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2021

10 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	609	609
Cash at bank	30,765	27,490
	<u>31,374</u>	<u>28,099</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	908	1,193
Other loans	81	81
Other taxation and social security	10,291	11,534
Other creditors	1,404	1,970
Accruals	-	157
	<u>12,684</u>	<u>14,935</u>

12 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

13 Funds

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 30 April 2021 £
--	-------------------------------	----------------------------	----------------------------	----------------------------------

Unrestricted funds

General

General fund	<u>20,235</u>	<u>154,505</u>	<u>(150,958)</u>	<u>23,782</u>
--------------	---------------	----------------	------------------	---------------

	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Balance at 30 April 2020 £
--	-------------------------------	----------------------------	----------------------------	----------------------------------

Unrestricted funds

General

General fund	<u>(3,914)</u>	<u>166,400</u>	<u>(142,251)</u>	<u>20,235</u>
--------------	----------------	----------------	------------------	---------------

The Community Technology Project

Notes to the Financial Statements for the Year Ended 30 April 2021

14 Analysis of net assets between funds

	Unrestricted	2021
	General	Total funds
	£	£
Current assets	36,466	36,466
Current liabilities	(12,684)	(12,684)
Total net assets	23,782	23,782
	Unrestricted	2020
	General	Total funds
	£	£
Current assets	35,170	35,170
Current liabilities	(14,935)	(14,935)
Total net assets	20,235	20,235

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

17 Related party transactions

During the year the charity made the following related party transactions:

Denise Lissenden

(Denise Lissenden, a trustee, provided an unsecured loan of £2,975 in 2017. The loan attracts an interest rate of 2% pa.)

At the balance sheet date the amount due to Denise Lissenden was £81 (2020 - £81).