

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

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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
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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.

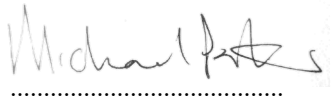
Small companies provision statement

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').

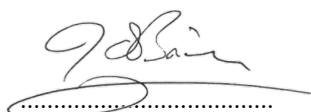
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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	4	4	19
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.