

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**

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## **The Community Technology Project**

### **Reference and Administrative Details**

<b>Trustees</b>	Michael Parker Alexander Deriziotis Mark Gensler
<b>Secretary</b>	Michael Parker
<b>Senior Management Team</b>	Alan Buchel, Operations Manager
<b>Charity Registration Number</b>	1096954
<b>Company Registration Number</b>	04419371
<b>Registered Office</b>	205 Amesbury Avenue London SW2 3BJ
<b>Independent Examiner</b>	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
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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**

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').

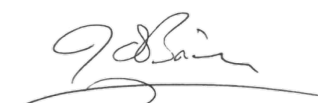
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
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 £
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	9	<u>(27,476)</u>	<u>(17,360)</u>
<b>Net (liabilities)/assets</b>		<u>(9,277)</u>	<u>21,701</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>(9,277)</u>	<u>21,701</u>
<b>Total funds</b>		<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 £
<b>Staff costs during the year were:</b>		
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.