

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

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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.

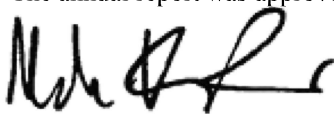
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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’).

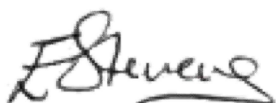
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’).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

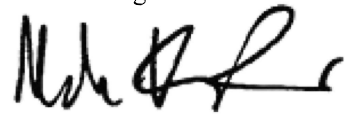
For the financial year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.