

CAMBRIDGE ONLINE

England & Wales · Charity number 1097218

Details

Other names CAMBRIDGE ONLINE CITY, COLC, PATHWAYS

Status Registered

Legal form Charitable company

Company number [03619629](#)

Registered 2003-04-25

Register [View on the Charity Commission register](#)

Contact

Address Allia Ltd
The Hive
Kings Hedges Road
Cambridge
CB4 2HY

Phone 01223300407

Email help@cambridgeonline.org.uk

Website www.cambridgeonline.org.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION AND THE RELIEF OF DISABILITY AND SICKNESS IN PARTICULAR BY THE PROVISION OF TRAINING AND EDUCATION IN COMPUTER SKILLS.

Activities: Cambridge Online is an educational charity working across Cambridgeshire and the East of England helping disadvantaged (including disabled) people use computers and digital devices by providing education, training and advice to individuals and groups. Our aim is to broaden digital awareness and to raise levels of digital inclusion.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE CAMBRIDGESHIRE
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£166,367	£108,020	-	-
2024-03-31	£86,992	£101,680	-	-
2023-03-31	£81,047	£84,397	-	-
2022-03-31	£86,876	£86,354	-	-
2021-03-31	£109,228	£87,296	-	-

Trustees

Name	Role	Appointed
Sir Andrew James Baird Bt	Chair	2018-11-01
Anne Campbell		2023-01-01
Hannah Dagleish		2025-10-12
Hilary Cooper		2025-08-01
Jonathan Richard Horden		2020-04-17
Xiao Rong Li-Yan-Hui		2025-02-20

CAMBRIDGE ONLINE

England & Wales - Charity number 1097218

Accounts

Registration number: 03619629
Charity number: 1097218

CAMBRIDGE ONLINE (A Company Limited by Guarantee)

Trustees' Report and Unaudited Financial Statements

For The Year Ended 31 March 2025

Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishops' Stortford
Hertfordshire
CM23 3AR

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Contents

	Page
Reference and Administration Information	1
Trustees' Annual Report	2-7
Independent Examiners Report	8-9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Unaudited Financial Statements	12-19

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Reference and Administration Information

Trustees and Directors

Sir Andrew Baird Bt – Chair of Trustees
Gary Dew (Resigned 01/08/2025)
Jonathan Horden
Anne Campbell
Xiao Rong Li-Yan-Hui (Appointed 14/05/2025)
Hilary Cooper (Appointed 01/10/2025)
Hannah Dalglish (Appointed 12/10/2025)

Company secretary

Rose Charlton-Peel (Resigned 12/07/2024)
Marcus Whewell (Appointed 01/05/2025)

Chief executive officer

Rose Charlton-Peel (Resigned 12/07/2024)
Marcus Whewell (Appointed 21/11/2024)

Company registration number

03619629

Charity registration number

1097218

Registered office

Allia Future Business Centre
King's Hedges Road
Cambridge
CB4 2HY

Website

www.cambridgeonline.org.uk

Bankers

Metro Bank Plc
Unit 1 Christ's Lane
Cambridge
CB2 3BZ

Independent examiner

Wilton Lyndon Ltd T/A Mansell & Co.
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Herts
CM23 3AR

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report together with the financial statements of the charity for the year 1 April 2024 to 31 March 2025. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update bulletin (effective 1 January 2015).

Since the charitable company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

The Trustees, who are also the directors for the purpose of Company Law, and who served during the year were:

Sir Andrew Baird Bt – Chair of Trustees
Gary Dew
Jonathan Horden
Anne Campbell
Xiao Rong Li-Yan-Hui (Appointed 20/02/2025)

Structure, governance and management

a. Constitution

The charity is controlled by its governing document, memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

b. Method of appointment or election of Trustees

The Board of Trustees carries out regular reviews to identify any gaps in the knowledge and experience of our Board needs to further Cambridge Online work. Potential new trustees are required to submit an application form, and if taken forward they are then invited to attend a Board meeting, following which they attend an interview, and if both parties are happy and willing to continue, their application is submitted to the next scheduled trustees meeting for confirmation of appointment. Induction involves a tour of the premises, attending meetings with beneficiaries, staff and other key stakeholders. New trustees are provided with access to relevant policy and procedure documents that are appropriate to the role they undertake as trustees.

c. Organisational structure

The charity has a board of trustees who meet monthly and are responsible for its strategic direction and policy. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

d. Risk management

The trustees are conducting their own review of the major risks to which the charity is exposed, and as part of this process, they are implementing a risk management strategy comprising:

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate risks identified in the plan;
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2025

e. Leadership & Governance

This year saw a smooth leadership handover as Madeleine Cassidy succeeded Rose Charlton-Peel as our interim Chief Executive Officer in July 2024. Under Madeleine's leadership, the charity improved systems, strengthened partnerships, and stabilised finances after a challenging start to the year. Following the end of Madeleine Cassidy's tenure in November 2024, Marcus Whewell took over as Chief Executive Officer in December 2024, providing further stability and an enthusiastic energy for renewal of the charity's operating principles.

Governance and management improvements included:

- Introduction of QuickBooks for real-time financial reporting.
- Creation of a Risk Register integrated into trustee monitoring.
- Streamlined processes for bank and Companies House compliance.

These steps have enhanced transparency, accountability, and organisational resilience.

Objectives and Activities

a. Policies and objectives

Cambridge Online is an educational charity working across Cambridgeshire and the East of England helping disadvantaged (including disabled) people use computers and digital devices by providing education, training and advice to individuals and groups. Our aim is to broaden digital awareness and to raise levels of digital inclusion.

b. Public benefit

Cambridge Online will continue to take its responsibilities of ensuring that its charitable activities contribute a great deal to the lives of those within Cambridge and the overall area of benefit. With reference to the Charities Act 2006 all our charitable activities are directed towards having a lifelong impact on the local area and these activities are undertaken to further our charitable purposes for the public benefit. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting policy for the year.

Achievements and performance

a. Financial review

At the start of the year, the charity faced low reserves and cash-flow pressures. By December 2024, concerted fundraising and grant success had turned this around, restoring financial stability and laying a stronger foundation for the year ahead. The period to the end of the financial year April 2025 saw sustained financial wins through highly successful grant applications.

Key Financial Achievements

- **Total grants and donations secured:** £166,367 (2024 £86,992)
- **Confirmed major funders:**
 - Cambridge City Council – Digital inclusion hub £62,940
 - Cambridgeshire County Council £2,174
 - South Cambridgeshire District Council £5,000
 - Good Things Foundation grant £6,000
 - CCF - Microsoft £1,040
 - Places for people £8,162
 - Awards for all £18,170
 - Evelyn trust £4,788
 - Britford Bridge trust £10,000
 - The Access Foundation £5,850
 - Alan Boswell Charity £4,800
 - Postcode lottery £18,170
 - Fiona MacTaggart £10,000

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2025

- **Online Fundraising Appeal:** Launched July 2024 via *JustGiving*, raising **£2,182 (with Gift Aid)** by November and continuing into 2025.
- **Corporate & Community Support:** New collaborations with **Studio 24, Barclays, St. Johns College Cambridge**, and **Sustainable Tech 4 Good** provided both funding and in-kind contributions.

b. Reserves policy

Cambridge Online recognises that it has a duty to ensure that sufficient reserves are maintained to cover its commitments. The commitments and reserves are reviewed annually with trustees agreeing an estimate of reserves needed to cover long term sick pay, redundancy, and items not covered by insurance. We ended the year with a surplus of £4,131 on unrestricted reserves.

The trustees have spent considerable effort analysing the appropriate use of restricted and unrestricted funds and are applying changes to the reserves policy as well as future funding strategies in order to address the imbalance. We anticipate future income streams to restore unrestricted reserves and remain satisfied that the charity's finances are healthy and the charity continues to be a going concern

c. Current year overview and plans for the future

The financial year 2024-2025 has been one of the toughest we've experienced, beginning with a move from our long-standing office in the Hester Adrian Centre to our new base in the Allia Future Business Centre. At the same time, we underwent a recruitment process to replace Rose Charlton-Peel as CEO after 2 years in the position. We were very fortunate to place Madeleine Cassidy as our interim CEO before recruiting Marcus Whewell in December 2024. The relocation and recruitment process both impacted continuity and revenue generation, and the trustees and team both worked incredibly hard to ensure our continued provision of services throughout the year.

We ended the year better located, with improved finances, with more resilient processes, strengthened governance, and with renewed optimism for the charity and the services it provides.

On the service side -through collaboration, innovation, and dedication, Cambridge Online continued to bridge the digital divide for thousands of residents across Cambridgeshire, empowering individuals to access essential services, connect with others, and develop vital online skills.

d. Community Impact & Service Delivery

Cambridge Online's mission to combat digital exclusion remained at the heart of its work. The charity expanded its community learning hubs, deepened its reach across Cambridgeshire, and adapted delivery models to meet local needs.

Programme Highlights

- **Donated over 180 devices** including 137 laptops and 19 mobile phones to the needy - including the unemployed, elderly, refugees, people fleeing domestic violence, and students.
- **Older Adults Digital Inclusion Project** (Cambridge City Council) – weekly drop-ins across six city locations.
- **Older Adults Social Isolation Project** (Cambridgeshire County Council / Hope CIC) – new partnerships in South Cambridgeshire.
- **Digital Badges Initiative** – launched in autumn 2024, offering accredited digital learning pathways.
- **Device Loan & Donation Schemes** – refurbished laptops and mobile devices distributed to those most in need.

Across these projects, **over 150 individuals each month** accessed free digital support, demonstrating the ongoing need and impact of Cambridge Online's work.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2025

Our outreach work covers a wide variety of needs, but some of the main areas where we provided assistance were as follows:

- IT and equipment issues / 917 people (Figures include 'online safety' count until Jan 2025).
- Health / wellbeing / 694 people
- Looking for employment / 123 people
- Signposting to other partners / charities/ 488 people

e. Partnerships & Collaboration

Partnership working continued to be a defining strength of the organisation:

- **Local Government:** Close collaboration with Cambridge City and County Councils ensured delivery aligned with local inclusion strategies.
- **Corporate Engagement:** Barclays led two *Fraud and Online Safety* workshops during *Get Online Week 2024*, while Studio 24 supported fundraising initiatives.
- **Sector Networks:** Active involvement in the *Cambridgeshire Digital Partnership*, *Connecting Cambridgeshire*, and *Cambridge CVS* broadened the charity's reach and influence.

These relationships have positioned Cambridge Online as the trusted and essential digital inclusion partner in the region.

f. Communications & Public Profile

A focus on digital marketing and storytelling across social media significantly improved engagement:

- Consistent posting across social media platforms, led to a 15% increase in online followers.
- *Cambridge Independent* featured the charity following a visit from Daniel Zeichner MP in September 2024.

g. People & Volunteers

Cambridge Online's success is built on its dedicated team and volunteers.

Team 2024–25

- **Taron Murfitt** – Community Inclusion & IT Lead
- **Sue Hooper** – Administration & KPIs
- **Fulvia Placitelli** – Outreach & Digital Badges
- **Hannah Chadwick** – Outreach (Maternity leave April 2024- February 2025)
- **Simone Margini** – Contractor (Outreach cover)

The charity also benefited from the commitment of 8 regular volunteers, who supported outreach sessions, laptop refurbishment, and community training.

We also welcome a new trustee, **Xiao Rong Li-Yan-Hui** who has extensive accountancy experience and strengthens our financial insight.

h. Looking Ahead to 2025–26 and beyond

We have further strengthened the knowledge and experience of our board of trustees with the appointment of **Hilary Cooper** in August 2025 and **Hannah Dagleish** in October 2025.

We also welcome a new patron; **Dr David Cleavelly** CBE FREng FIET is a serial technology entrepreneur, investor, and one of the founding figures of the Cambridge Cluster. He has founded or co-founded more than a dozen organisations, including Cambridge Angels, Cambridge Network, Cambridge Wireless, Cambridge Ahead, and the Cambridge Science Centre. As a long-standing advocate for innovation, education, and digital inclusion, David has advised Government on technology policy for over two decades and chairs Chemify and Focal Point Positioning. He was appointed CBE in 2013 for services to technology and innovation.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2025

i. Mitigating the Risks – Local government reorganisation

Ever since its inception in June 1995, Cambridge Online has been generously supported by Cambridge City Council's Community Support funding. This has given it much-needed financial stability and core funding and enabled the charity to respond to the community needs. From the start we focussed our core activities in Cambridge City but our services have also been provided outside the city, in Huntingdon and other parts of the county. We have also had support with smaller short-term grants from other District Councils and the County Council.

Throughout 2024/25 the Government has announced the reorganisation of local government, abolishing the District and County Councils and forming instead 2 or more Unitary Authorities, covering the County area. Although the boundaries of these new unitary authorities are not yet determined it raises a question about the continuation of our major source of public sector funding. We are in contact with council representatives during this reorganisation period and while the council authority itself will change we believe we still present a strong case for council funding into the future. Under the direction of our new CEO, it is also the intention of the charity to mitigate these risks by expanding our geographic coverage and our ability to attract funding from the new Local Government Structures. We also intend to establish ourselves as a trusted provider to the Cambridgeshire and Peterborough Combined Authority, which is the one area of Local Government which will continue to exist beyond May 2028.

The coming year will focus on:

- Consolidation of outreach programmes and extension of our services into Peterborough, Huntingdon, rural South Cambridgeshire and Fenland.
- Launch of a redesigned, accessible website.
- Installation of Beacon, our new CRM system
- An expansion of our volunteer programme, including the Community Wealth Building Strategy ('Train The Trainer')
- Continued diversification of income, including corporate sponsorship and paid digital skills services.

Cambridge Online's mission remains simple yet powerful — to ensure that everyone, regardless of age, income or background, can access the digital world confidently and safely.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity 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).

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 charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2025

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 22nd December 2025 and signed on their behalf by:



Sir Andrew Baird Bt – Chair of Trustees

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Independent Examiner's Unqualified Report
for the Year Ended 31 March 2025

Independent examiner's report to the trustees of Cambridge Online

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Cambridge Online ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement


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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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)

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Independent Examiner's Unqualified Report
for the Year Ended 31 March 2025

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 financial statements to be reached.



Stephen Pinder FCCA MAAT
Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Hertfordshire
CM23 3AR

Date: 22nd December 2025

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Statement of Financial Activities (including Income & Expenditure Account)

for the Year Ended 31 March 2025

	<u>Notes</u>	Unrestricted funds £	Restricted funds £	31.03.25 Total funds £	31.03.24 Total funds £
Income from:					
Donations	2	17,321	-	17,321	14,311
Grants	3	20,344	128,702	149,046	72,681
Total income		37,665	128,702	166,367	86,992
Expenditure on:					
Charitable activities	4	(26,529)	(81,491)	(108,020)	(101,680)
Total expenditure		(26,529)	(81,491)	(108,020)	(101,680)
Net income / (expenditure)		11,136	47,211	58,347	(14,688)
Transfers between funds	9	-	-	-	-
Net movement in funds		11,136	47,211	58,347	(14,688)
Reconciliation of funds:					
Total funds brought forward		(7,005)	10,929	3,924	18,612
Total funds carried forward		4,131	58,140	62,271	3,924

The above results were derived from continuing operations.

The charity has no recognised gains or losses for the year other than the results above.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

(Registration Number 03619629)
Balance Sheet as at 31 March 2025

	<u>Notes</u>	2025		2024	
		£	£	£	£
Current assets					
Debtors	7	2,910		2,960	
Cash at bank and in hand		62,564		3,267	
		65,474		6,227	
Creditors: Amounts falling due within one year	8	(3,203)		(2,303)	
Net current assets			62,271		3,924
Net assets			62,271		3,924
Charity funds	9				
Unrestricted funds			4,131		(7,005)
Restricted funds			58,140		10,929
Total funds			62,271		3,924

For the financial year ending 31 March 2025, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Trustees' responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The Trustees 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 charitable companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board of Trustees on 22nd December 2025 and signed on its behalf by:



Sir Andrew Baird Bt – Chair of Trustees

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principle 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 charity is a public benefit entity and these financial statements have been prepared in accordance with the Charities SORP (FRS 102) – ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared using the historic cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following policies are applied to particular categories of income:

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Office equipment

Expenditure on office equipment is written off in the year in which it is incurred. The trustees are of the opinion that such expenditure has no commercial resale value and that in view of this and the nature of the organisation, such costs should not be capitalised.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

Tax

The charity is exempt from corporation tax on its charitable activities.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

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.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

Creditors

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company 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 as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2. Donations

	Unrestricted funds	Restricted funds	31.03.25 Total funds	31.03.24 Total funds
	£	£	£	£
General Reserves	16,389	-	16,389	11,500
Others under £1,000	932	-	932	2,811
	<u>17,321</u>	<u>-</u>	<u>17,321</u>	<u>14,311</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

3. Grants

	Unrestricted funds £	Restricted funds £	31.03.25 Total funds £	31.03.24 Total funds £
Cambridge City Council	-	55,000	55,000	
Cambridge Digital Grants	-	7,940	7,940	40,000
Good Things Foundation	-	6,000	6,000	2,000
South Cambridgeshire County Council	-	5,000	5,000	-
Huntingdon City Council	-	590	590	-
Huntingdon Town Council	-	1,362	1,362	-
Arbury Road Surgery	-	-	-	15,208
Clothworkers Foundation grant	-	-	-	4,000
CCF – Microsoft	-	1,040	1,040	8,025
Places for People	-	8,162	8,162	1,448
Evelyn Trust	-	4,788	4,788	2,000
Britford Bridge Trust	-	10,000	10,000	-
Awards for All	-	18,170	18,170	-
EEM City Council	2,174	-	2,174	-
Postcode Lottery	18,170	-	18,170	-
Alan Boswell Charity	-	4,800	4,800	-
The Access Foundation	-	5,850	5,850	-
	<u>20,344</u>	<u>128,702</u>	<u>149,046</u>	<u>72,681</u>

4. Total Resources Expended

	Charitable activities £	31.03.25 Governance costs £	Total Resources £	Charitable activities £	31.03.24 Governance costs £	Total Resources £
Salaries (Note 6)	87,945	-	87,945	85,940	-	85,940
Other costs	18,527	1,548	20,075	15,020	720	15,740
	<u>106,472</u>	<u>1,548</u>	<u>108,020</u>	<u>100,960</u>	<u>720</u>	<u>101,680</u>

5. Trustees's remuneration and benefits

There were no Trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Key management personnel

The charity considers its key management personnel to consist of the Trustees and Chief Executive Officer. Key personnel remuneration consisted of gross pay £43,154 (2024: £41,731) and employer's pension contribution £1,075 (2024: £1,005).

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

6. Staff costs

	2025	2024
Wages and salaries	84,886	83,603
Social security costs	1,329	795
Other pension costs	1,730	1,542
	87,945	85,940

The average monthly number of employees during the year was as follows:

	2025	2024
Full-time equivalents	5	5
	5	5

No employee received emoluments in excess of £60,000.

7. Debtors

Debtors: amounts falling due within one year

	2025	2024
Trade debtors	1,950	-
Accrued income	-	2,000
Other debtors	960	960
	2,910	2,960

8. Creditors

Creditors: amounts falling due within one year

	2025	2024
	£	£
Due within one year		
Taxation and social security	1,702	1,049
Other creditors	373	534
Accruals	1,128	720
	3,203	2,303

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

9. Movement in funds

	Balance at 01.04.24 £	Net movement in funds £	Transfers between funds £	Balance at 31.03.25 £
Unrestricted funds				
General reserves	(7,005)	11,136	-	4,131
Others under £1,000	-	-	-	-
	<u>(7,005)</u>	<u>11,136</u>	<u>-</u>	<u>4,131</u>
Restricted funds				
Cambridge City Council	-	15,000	-	15,000
Cambridge Digital Grants	-	-	-	-
Good Things Foundation grant	-	5,500	-	5,500
South Cambridgeshire County Council	-	-	-	-
Huntingdon City Council	-	492	-	492
Huntingdon Town Council	-	1,135	-	1,135
Clothworkers Foundation grant	4,000	(4,000)	-	-
CCF – Microsoft	3,481	(3,481)	-	-
Places for People	1,448	5,354	-	6,802
Evelyn Trust	2,000	(1,202)	-	798
Britford Bridge Trust	-	6,667	-	6,667
Awards for All	-	14,384	-	14,384
Alan Boswell Charity	-	2,000	-	2,000
The Access Foundation	-	5,362	-	5,362
	<u>10,929</u>	<u>47,211</u>	<u>-</u>	<u>58,140</u>
Total funds	<u>3,924</u>	<u>58,347</u>	<u>-</u>	<u>62,271</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

9. Movement in funds – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General reserves	36,733	(25,597)	11,136
Others under £1,000	932	(932)	-
	<u>37,665</u>	<u>(26,529)</u>	<u>11,136</u>
Restricted funds			
Cambridge City Council	55,000	(40,000)	15,000
Cambridge Digital Grants	7,940	(7,940)	-
Good Things Foundation grant	6,000	(500)	5,500
South Cambridgeshire County Council	5,000	(5,000)	-
Huntingdon City Council	590	(98)	492
Huntingdon Town Council	1,362	(227)	1,135
Clothworkers Foundation grant	-	(4,000)	(4,000)
CCF – Microsoft	1,040	(4,521)	(3,481)
Places for People	8,162	(2,808)	5,354
Evelyn Trust	4,788	(5,990)	(1,202)
Britford Bridge Trust	10,000	(3,333)	6,667
Awards for All	18,170	(3,786)	14,384
Alan Boswell Charity	4,800	(2,800)	2,000
The Access Foundation	5,850	(488)	5,362
	<u>128,702</u>	<u>(81,491)</u>	<u>47,211</u>
Total funds	<u>166,367</u>	<u>(108,020)</u>	<u>58,347</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

9. Movement in funds – continued

Comparatives for movement in funds

	Balance at 01.04.23 £	Net movement in funds £	Transfers between funds £	Balance at 31.03.24 £
Unrestricted funds				
General reserves	11,718	11,500	(30,223)	(7,005)
Others under £1,000	-	-	-	-
	<u>11,718</u>	<u>11,500</u>	<u>(30,223)</u>	<u>(7,005)</u>
Restricted funds				
Cambridge City Council – Digital inclusion hub	-	(30,892)	30,892	-
Cambridge City Council – Capacity grants	3,167	(3,128)	(39)	-
Good Things Foundation grant	1,567	366	(1,933)	-
South Cambs District Council – Devices	2,000	(2,013)	13	-
South Cambs District Council – Summer support grant	160	-	(160)	-
Arbury Road Surgery	-	(1,450)	1,450	-
Clothworkers Foundation grant	-	4,000	-	4,000
CCF - Microsoft	-	3,481	-	3,481
Places for People	-	1,448	-	1,448
Evelyn Trust	-	2,000	-	2,000
	<u>6,894</u>	<u>(26,188)</u>	<u>30,223</u>	<u>10,929</u>
Total funds	<u>18,612</u>	<u>(14,688)</u>	<u>-</u>	<u>3,924</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2025

9. Movement in funds – continued

Comparatives net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General reserves	11,500	-	11,500
Others under £1,000	2,811	(2,811)	-
	<u>14,311</u>	<u>(2,811)</u>	<u>11,500</u>
Restricted funds			
Cambridge City Council – Digital inclusion hub	40,000	(70,892)	(30,892)
Cambridge City Council – Capacity grants	-	(3,127)	(3,127)
Good Things Foundation grant	2,000	(1,634)	366
South Cambs District Council – Devices	-	(2,013)	(2,013)
South Cambs District Council – Summer support grant	-	-	-
Arbury Road Surgery	15,208	(16,659)	(1,451)
Clothworkers Foundation grant	4,000	-	4,000
CCF - Microsoft	8,025	(4,544)	3,481
Places for People	1,448	-	1,448
Evelyn Trust	2,000	-	2,000
	<u>72,681</u>	<u>(98,869)</u>	<u>(26,188)</u>
Total funds	<u>86,992</u>	<u>(101,680)</u>	<u>(14,688)</u>

15. Related party transactions

There were no related party transactions for the year ended 31 March 2025.

CAMBRIDGE ONLINE

England & Wales - Charity number 1097218

Accounts

Registration number: 03619629
Charity number: 1097218

CAMBRIDGE ONLINE (A Company Limited by Guarantee)

Trustees' Report and Unaudited Financial Statements

For The Year Ended 31 March 2024

Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishops' Stortford
Hertfordshire
CM23 3AR

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Contents

	Page
Reference and Administration Information	1
Trustees' Annual Report	2-5
Independent Examiners Report	6-7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Unaudited Financial Statements	10-16

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Reference and Administration Information

Trustees

Andrew Baird - Chair
Gary Dew
Jonathan Horden
Anne Campbell

Company secretary

Rose Charlton-Peel (Resigned 12/07/2024)

Chief executive officer

Rose Charlton-Peel (Resigned 12/07/2024)

Company registration number

03619629

Charity registration number

1097218

Registered office

Allia Future Business Centre
King's Hedges Road
Cambridge
CB4 2HY

Website

www.cambridgeonline.org.uk

Bankers

Metro Bank Plc
Unit 1 Christ's Lane
Cambridge
CB2 3BZ

Independent examiner

Wilton Lyndon Ltd T/A Mansell & Co.
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Herts
CM23 3AR

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report together with the financial statements of the charity for the year 1 April 2023 to 31 March 2024. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update bulletin (effective 1 January 2015).

Since the charitable company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

The Trustees, who are also the directors for the purpose of Company Law, and who served during the year were:

Andrew Baird - Chair
Gary Dew
Jonathan Horden
Karen Hunt (resigned 05/04/2024)
Ronald Moore (resigned 13/02/2024)
Anne Campbell

Structure, governance and management

a. Constitution

The charity is controlled by its governing document, memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

b. Method of appointment or election of Trustees

The Board of Trustees carries out regular reviews to identify any gaps in the knowledge and experience of our Board needs to further Cambridge Online work. Potential new trustees are required to submit an application form, and if taken forward they are then invited to attend a Board meeting, following which they attend an interview, and if both parties are happy and willing to continue, their application is submitted to the next scheduled trustees meeting for confirmation of appointment. Induction involves a tour of the premises, attending meetings with beneficiaries, staff and other key stakeholders. New trustees are provided with access to relevant policy and procedure documents that are appropriate to the role they undertake as trustees.

c. Organisational structure

The charity has a board of trustees who meet monthly and are responsible for its strategic direction and policy. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

d. Risk management

The trustees are conducting their own review of the major risks to which the charity is exposed, and as part of this process, they are implementing a risk management strategy comprising:

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate risks identified in the plan;
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2024

Objectives and Activities

a. Policies and objectives

Cambridge Online is an educational charity working across Cambridgeshire and the East of England helping disadvantaged (including disabled) people use computers and digital devices by providing education, training and advice to individuals and groups. Our aim is to broaden digital awareness and to raise levels of digital inclusion.

b. Public benefit

Cambridge Online will continue to take its responsibilities of ensuring that its charitable activities contribute a great deal to the lives of those within Cambridge and the overall area of benefit. With reference to the Charities Act 2006 all our charitable activities are directed towards having a lifelong impact on the local area and these activities are undertaken to further our charitable purposes for the public benefit. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting policy for the year.

Achievements and performance

The year ended 31 March 2024 continued the growth in numbers both within the training centre and out in the community with the provision of additional funding to undertake Digital Inclusion Projects for all age groups and social needs.

Throughout the year we continued our model of distributing data and devices to people in need throughout Cambridgeshire. We relied on special grants from Cambridge City Council and South Cambridgeshire District Council which allowed us to distribute new laptops, computer tablets and internet connections to their citizens. We also received donated equipment which we refurbished and distributed throughout Cambridgeshire and Peterborough.

We worked with the NHS and other funders to provide Digital health plans for those with health concerns and to those who are housebound, allowing our clients to have input managing their own health condition. We continue to work in collaboration with other charities and organisations such as CCVS, Women's Refuge, Homeless Charities, Timebanks and Schools and many more. Our philosophy is that by forging relationships with like-minded groups and working together we can create better awareness and support more people in need within our community.

Financial review

We were fortunate to receive continuing generous grant support from Cambridge City Council towards our core operating costs and activities with the community. In addition, we received grants from Cambridge City Council and South Cambridgeshire District Council to purchase and distribute digital devices and data to people in need. We also received a grant from the NHS for project-based community support and some donations from other generous funders enabling us to continue the trend of the last few years. We are happy to report that we end this year in a very healthy and stable financial position.

Reserves policy

Cambridge Online recognises that it has a duty to ensure that sufficient reserves are maintained to cover its commitments. The commitments and reserves are reviewed annually with trustees agreeing an estimate of reserves needed to cover long term sick pay, redundancy, and items not covered by insurance. We ended the year with a deficit of £7,005 on unrestricted reserves.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2024

Current year overview and plans for the future

Cambridge Online have been working hard towards developing a strong client base both within the Hester Adrian Centre as well as in the community. We have expanded our working partnerships and our collaboration base, working with the City Council, the County Council, NHS, Microsoft, Arm and other worthwhile charities and organisations, all working together to develop digital inclusion for those in need across Cambridgeshire and we thank them very much for their generosity.

We have donated 120 devices to those in need within our community with 6 months' free data, as well as providing free data to refugees and the homeless and others who require data in order to use their device. We have delivered workshops to support refugees, assisted people with CV writing and job application cover letters, interview skills and tips as well as job searching. We provided assistive workshops for those with disabilities to get online using various tools for support. We provided Puzzle Club for those just wanting social interaction and using devices for fun, supporting building friendships and developing positive mental health, reducing loneliness and isolation.

We have started working with children for the first time - running 3 youth projects, plus allowing young people to attend workshops within our centre. Our youngest client is 5 years old and our oldest is 97 years young all working towards improving their digital skills.

This past year has been particularly busy with regards to outreach work for Cambridge Online. Our NHS project involved hosting community-based sessions both at GP surgeries and in community centres, helping clients: download and use the NHS app, learn digital skills to help reduce social isolation and improve wellbeing in one-to-one sessions in their own homes, or assist clients in finding appropriate online resources for the self-care of their type 2 diabetes in community-based health hubs. Cambridge Online also attended the Diabetes UK day in Cambridge at the Abbey Stadium and we attended various health care events, such as the Men's Health Day and Women's Health Day, and also outreach sessions at care homes.

Other non-health events include the Tech Tea Roadshow (providing clients with basic digital skills alongside laptops for learning).

Elderly sessions started in several locations across the city and with the assistance of volunteers. Elderly residents have been provided with digital life skills, such as online banking, social media, online shopping, digital health, online safety and information specific to enquiries regarding using their own devices.

We started digital life skills session for people who are homeless or in emergency housing at Wintercomfort support hub followed up with sessions in the Huntingdon locality, from May.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity 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).

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 charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on
on their behalf by:

and signed

Andrew Baird
Andrew Baird (Dec 13, 2024 15:45 GMT)

Andrew Baird – Chair

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Independent Examiner's Unqualified Report
for the Year Ended 31 March 2024

Independent examiner's report to the trustees of Cambridge Online

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Cambridge Online ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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)

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Independent Examiner's Unqualified Report
for the Year Ended 31 March 2024

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 financial statements to be reached.

Stephen Pinder

Stephen Pinder (Dec 13, 2024 15:49 GMT)

Stephen Pinder FCCA MAAT
Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Hertfordshire
CM23 3AR

Date:

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Statement of Financial Activities (including Income & Expenditure Account)

for the Year Ended 31 March 2024

	<u>Notes</u>	Unrestricted funds £	Restricted funds £	31.03.24 Total funds £	31.03.23 Total funds £
Income from:					
Donations	2	14,311	-	14,311	3,098
Grants	3	-	72,681	72,681	77,949
Total income		14,311	72,681	86,992	81,047
Expenditure on:					
Charitable activities	4	(2,811)	(98,869)	(101,680)	(84,397)
Total expenditure		(2,811)	(98,869)	(101,680)	(84,397)
Net income / (expenditure)					
Transfers between funds	9	11,500	(26,188)	(14,688)	(3,350)
		(30,223)	30,223	-	-
Net movement in funds		(18,723)	4,035	(14,688)	(3,350)
Reconciliation of funds:					
Total funds brought forward		11,718	6,894	18,612	21,962
Total funds carried forward		(7,005)	10,929	3,924	18,612

The above results were derived from continuing operations.

The charity has no recognised gains or losses for the year other than the results above.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

(Registration Number 03619629)
Balance Sheet as at 31 March 2024

	<u>Notes</u>	2024		2023	
		£	£	£	£
Current assets					
Debtors	7	2,960		-	
Cash at bank and in hand		3,267		20,421	
		6,227		20,421	
Creditors: Amounts falling due within one year	8	(2,303)		(1,809)	
Net current assets			3,924		18,612
Net assets			3,924		18,612
Charity funds					
	9				
Unrestricted funds			(7,005)		11,718
Restricted funds			10,929		6,894
Total funds			3,924		18,612

For the financial year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Trustees' responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The Trustees 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 charitable companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board of Trustees on
behalf by:

and signed on its

Andrew Baird

Andrew Baird (Dec 13, 2024 15:45 GMT)

Andrew Baird – Chair

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2024

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principle 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 charity is a public benefit entity and these financial statements have been prepared in accordance with the Charities SORP (FRS 102) – ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared using the historic cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following policies are applied to particular categories of income:

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Office equipment

Expenditure on office equipment is written off in the year in which it is incurred. The trustees are of the opinion that such expenditure has no commercial resale value and that in view of this and the nature of the organisation, such costs should not be capitalised.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

Tax

The charity is exempt from corporation tax on its charitable activities.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

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.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2024

Creditors

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company 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 as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2. Donations

	Unrestricted funds	Restricted funds	31.03.24 Total funds	31.03.23 Total funds
	£	£	£	£
General Reserves	11,500	-	11,500	-
Others under £1,000	2,811	-	2,811	3,098
	<u>14,311</u>	<u>-</u>	<u>14,311</u>	<u>3,098</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2024

3. Grants

	Unrestricted funds £	Restricted funds £	31.03.24 Total funds £	31.03.23 Total funds £
Cambridge City Council				
Digital Inclusion Hub	-	40,000	40,000	35,000
Digital Inclusion Support	-	-	-	5,000
Covid Vaccine Programme	-	-	-	5,551
United With Ukraine	-	-	-	2,000
Warm Spaces	-	-	-	1,000
Capacity Grant	-	-	-	4,000
Good Things Foundation Grant	-	2,000	2,000	2,000
SCDC – Devices	-	-	-	2,000
Arbury Road Surgery	-	15,208	15,208	21,398
Clothworks Furniture Grant	-	4,000	4,000	-
CCF - Microsoft	-	8,025	8,025	-
Places for people	-	1,448	1,448	-
Evelyn trust	-	2,000	2,000	-
	-	72,681	72,681	77,949

4. Total Resources Expended

	31.03.24			31.03.23		
	Charitable activities £	Governance costs £	Total Resources £	Charitable activities £	Governance costs £	Total Resources £
Salaries (Note 6)	85,940		85,940	66,901		66,901
Other costs	15,020	720	15,740	16,776	720	17,496
	100,960	720	101,680	83,677	720	84,397

5. Trustees's remuneration and benefits

There were no Trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Key management personnel

The charity considers its key management personnel to consist of the Trustees and Chief Executive Officer. Key personnel remuneration consisted of gross pay £41,731 (2023: £37,920) and employer's pension contribution £1,005 (2023: £1,491).

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2024

6. Staff costs

	2024	2023
Wages and salaries	83,603	65,222
Social security costs	795	-
Other pension costs	1,542	1,679
	85,940	66,901
	85,940	66,901

The average monthly number of employees during the year was as follows:

	2024	2023
Full-time equivalents	5	4
	5	4

No employee received emoluments in excess of £60,000.

7. Debtors

Debtors: amounts falling due within one year

	2024	2023
Accrued income	2,000	-
Other debtors	960	-
	2,960	-
	2,960	-

8. Creditors

Creditors: amounts falling due within one year

	2024	2023
	£	£
Due within one year		
Taxation and social security	1,049	721
Other creditors	534	368
Accruals	720	720
	2,303	1,809
	2,303	1,809

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2024

9. Movement in funds

	Balance at 01.04.23 £	Net movement in funds £	Transfers between funds £	Balance at 31.03.24 £
Unrestricted funds				
General reserves	11,718	11,500	(30,223)	(7,005)
Others under £1,000	-	-	-	-
	<u>11,718</u>	<u>11,500</u>	<u>(30,223)</u>	<u>(7,005)</u>
Restricted funds				
Cambridge City Council – Digital inclusion hub	-	(30,892)	30,892	-
Cambridge City Council – Digital inclusion support	-	-	-	-
Cambridge City Council – Covid vaccine programme	-	-	-	-
Cambridge City Council – United with Ukraine	-	-	-	-
Cambridge City Council – Warm spaces	-	-	-	-
Cambridge City Council – Capacity grants	3,167	(3,128)	(39)	-
Good Things Foundation grant	1,567	366	(1,933)	-
South Cambs District Council – Devices	2,000	(2,013)	13	-
South Cambs District Council – Summer support grant	160	-	(160)	-
Arbury road surgery	-	(1,450)	1,450	-
Clothworks Furniture Grant	-	4,000	-	4,000
CCF - Microsoft	-	3,481	-	3,481
Places for people	-	1,448	-	1,448
Evelyn trust	-	2,000	-	2,000
	<u>6,894</u>	<u>(26,188)</u>	<u>30,223</u>	<u>10,929</u>
Total funds	<u>18,612</u>	<u>(14,688)</u>	<u>-</u>	<u>3,924</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2024

9. Movement in funds – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General reserves	11,500	-	11,500
Others under £1,000	2,811	(2,811)	-
	<hr/>	<hr/>	<hr/>
	14,311	(2,811)	11,500
Restricted funds			
Cambridge City Council – Digital inclusion hub	40,000	(70,892)	(30,892)
Cambridge City Council – Digital inclusion support	-	-	-
Cambridge City Council – Covid vaccine programme	-	-	-
Cambridge City Council – United with Ukraine	-	-	-
Cambridge City Council – Warm spaces	-	-	-
Cambridge City Council – Capacity grants	-	(3,127)	(3,127)
Good Things Foundation grant	2,000	(1,634)	366
South Cambs District Council – Devices	-	(2,013)	(2,013)
South Cambs District Council – Summer support grant	-	-	-
Arbury road surgery	15,208	(16,659)	(1,451)
Clothworks Furniture Grant	4,000	-	4,000
CCF - Microsoft	8,025	(4,544)	3,481
Places for people	1,448	-	1,448
Evelyn trust	2,000	-	2,000
	<hr/>	<hr/>	<hr/>
	72,681	(98,869)	(26,188)
Total funds	<hr/> 86,992	<hr/> (101,680)	<hr/> (14,688)

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2024

9. Movement in funds – continued

Comparatives for movement in funds

	Balance at 01.04.22 £	Net movement in funds £	Transfers between funds £	Balance at 31.03.23 £
Unrestricted funds				
General reserves	16,216	(720)	(3,778)	11,718
Others under £1,000	-	-	-	-
	<u>16,216</u>	<u>(720)</u>	<u>(3,778)</u>	<u>11,718</u>
Restricted funds				
Cambridge City Council – Digital inclusion hub	-	(447)	447	-
Cambridge City Council – Digital inclusion support	-	-	-	-
Cambridge City Council – Covid vaccine programme	-	-	-	-
Cambridge City Council – United with Ukraine	-	-	-	-
Cambridge City Council – Warm spaces	-	(169)	169	-
Cambridge City Council – Capacity grants	-	3,167	-	3,167
Good Things Foundation grant	-	1,567	-	1,567
South Cambs District Council – Devices	-	2,000	-	2,000
South Cambs District Council – Summer support grant	5,746	(5,586)	-	160
Arbury road surgery	-	(3,162)	3,162	-
	<u>5,746</u>	<u>(2,630)</u>	<u>3,778</u>	<u>6,894</u>
Total funds	<u>21,962</u>	<u>(3,350)</u>	<u>-</u>	<u>18,612</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2024

9. Movement in funds – continued

Comparatives net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General reserves	-	(720)	(720)
Others under £1,000	3,098	(3,098)	-
	<u>3,098</u>	<u>(3,818)</u>	<u>(720)</u>
Restricted funds			
Cambridge City Council – Digital inclusion hub	35,000	(35,447)	(447)
Cambridge City Council – Digital inclusion support	5,000	(5,000)	-
Cambridge City Council – Covid vaccine programme	5,551	(5,551)	-
Cambridge City Council – United with Ukraine	2,000	(2,000)	-
Cambridge City Council – Warm spaces	1,000	(1,169)	(169)
Cambridge City Council – Capacity grants	4,000	(833)	3,167
Good Things Foundation grant	2,000	(433)	1,567
South Cambs District Council – Devices	2,000	-	2,000
South Cambs District Council – Summer support grant	-	(5,586)	(5,586)
Arbury road surgery	21,398	(24,560)	(3,162)
	<u>77,949</u>	<u>(80,579)</u>	<u>(2,630)</u>
Total funds	<u>81,047</u>	<u>(84,397)</u>	<u>(3,350)</u>

15. Related party transactions

There were no related party transactions for the year ended 31 March 2024.










Cambridge Online - Full Accounts 31 March 2024

Final Audit Report

2024-12-13

Created:	2024-12-13
By:	Darren White (DARREN@MANSELLANDCO.ORG)
Status:	Signed
Transaction ID:	CBJCHBCAABAAB6ATKy3JGKFtsCIYbUYYijV7k2ccobqv

"Cambridge Online - Full Accounts 31 March 2024" History

-  Document created by Darren White (DARREN@MANSELLANDCO.ORG)
2024-12-13 - 15:38:56 GMT
-  Document emailed to andrew baird (aabaird@gmail.com) for signature
2024-12-13 - 15:40:18 GMT
-  Signer andrew baird (aabaird@gmail.com) entered name at signing as Andrew Baird
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-  Document e-signed by Andrew Baird (aabaird@gmail.com)
Signature Date: 2024-12-13 - 15:45:40 GMT - Time Source: server
-  Document emailed to stephen@mansellandco.org for signature
2024-12-13 - 15:45:42 GMT
-  Email viewed by stephen@mansellandco.org
2024-12-13 - 15:48:39 GMT
-  Signer stephen@mansellandco.org entered name at signing as Stephen Pinder
2024-12-13 - 15:49:15 GMT
-  Document e-signed by Stephen Pinder (stephen@mansellandco.org)
Signature Date: 2024-12-13 - 15:49:17 GMT - Time Source: server
-  Agreement completed.
2024-12-13 - 15:49:17 GMT

CAMBRIDGE ONLINE

England & Wales - Charity number 1097218

Accounts

Registration number: 03619629
Charity number: 1097218

CAMBRIDGE ONLINE (A Company Limited by Guarantee)

Trustees' Report and Unaudited Financial Statements

For The Year Ended 31 March 2023

Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishops' Stortford
Hertfordshire
CM23 3AR

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Contents

	Page
Reference and Administration Information	1
Trustees' Annual Report	2-4
Independent Examiners Report	5-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Unaudited Financial Statements	9-15

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Reference and Administration Information

Trustees

Andrew Baird - Chair
Gary Dew
Jonathan Horden
Karen Hunt
Ronald Moore
Anne Campbell

Company secretary

Rose Charlton-Peel

Chief executive officer

Rose Charlton-Peel

Company registration number

03619629

Charity registration number

1097218

Registered office

Hester Adrian Centre
Hawthorn Way
Cambridge
CB4 1AX

Website

www.cambridgeonline.org.uk

Bankers

Barclays Bank Plc
9/11 St Andrew's Street
Cambridge
CB2 3AA

Independent examiner

Wilton Lyndon Ltd T/A Mansell & Co.
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Herts
CM23 3AR

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report together with the financial statements of the charity for the year 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update bulletin (effective 1 January 2015).

Since the charitable company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

The Trustees, who are also the directors for the purpose of Company Law, and who served during the year were:

Andrew Baird - Chair
Gary Dew
Jonathan Horden
Karen Hunt
Ronald Moore
Alexander Blandford (resigned 14 November 2022)
Paul Frainer (resigned 11 July 2022)
Anne Campbell (appointed 1 January 2023)

Structure, governance and management

a. Constitution

The charity is controlled by its governing document, memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

b. Method of appointment or election of Trustees

The Board of Trustees carries out regular reviews to identify any gaps in the knowledge and experience of our Board needs to further Cambridge Online work. Potential new trustees are required to submit an application form, and if taken forward they are then invited to attend a Board meeting, following which they attend an interview, and if both parties are happy and willing to continue, their application is submitted to the next scheduled trustees meeting for confirmation of appointment. Induction involves a tour of the premises, attending meetings with beneficiaries, staff and other key stakeholders. New trustees are provided with access to relevant policy and procedure documents that are appropriate to the role they undertake as trustees.

c. Organisational structure

The charity has a board of trustees who meet quarterly and are responsible for its strategic direction and policy. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

d. Risk management

The trustees are conducting their own review of the major risks to which the charity is exposed, and as part of this process, they are implementing a risk management strategy comprising:

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate risks identified in the plan;
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2023

Objectives and Activities

a. Policies and objectives

Cambridge Online is an educational charity working across Cambridgeshire and the East of England helping disadvantaged (including disabled) people use computers and digital devices by providing education, training and advice to individuals and groups. Our aim is to broaden digital awareness and to raise levels of digital inclusion.

b. Public benefit

Cambridge Online will continue to take its responsibilities of ensuring that its charitable activities contribute a great deal to the lives of those within Cambridge and the overall area of benefit. With reference to the Charities Act 2006 all our charitable activities are directed towards having a lifelong impact on the local area and these activities are undertaken to further our charitable purposes for the public benefit. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting policy for the year.

Achievements and performance

The year ended 31 March 2023 continued the growth in numbers both within the training centre and out in the community with the provision of additional funding to undertake Digital Inclusion Projects for all age groups and social needs.

Throughout the year we continued our model of distributing data and devices to people in need throughout Cambridgeshire. We relied on special grants from Cambridge City Council and South Cambridgeshire District Council which allowed us to distribute new laptops, computer tablets and internet connections to their citizens. We also received donated equipment which we refurbished and distributed throughout Cambridgeshire and Peterborough.

We worked with the NHS and other funders to provide Digital health plans for those with health concerns and to those who are housebound, allowing our clients to have input managing their own health condition. We continue to work in collaboration with other charities and organisations such as CCVS, Women's Refuge, Homeless Charities, Timebanks and Schools and many more. Our philosophy is that by forging relationships with like-minded groups and working together we can create better awareness and support more people in need within our community.

In June 2022 Cambridge Online had a makeover under the direction of a new Charity Director, Rose Charlton-Peel, and newly recruited team members, that resulted in the implementation of improved processes and structure, with the ambition of ensuring the charity is more resilient and to promote steady growth.

Financial review

We were fortunate to receive continuing generous grant support from Cambridge City Council towards our core operating costs and activities with the community. In addition, we received grants from Cambridge City Council and South Cambridgeshire District Council to purchase and distribute digital devices and data to people in need. We also received a grant from the NHS for project-based community support and some donations from other generous funders enabling us to continue the trend of the last few years. We are happy to report that we end this year in a very healthy and stable financial position.

Reserves policy

Cambridge Online recognises that it has a duty to ensure that sufficient reserves are maintained to cover its commitments. The commitments and reserves are reviewed annually with trustees agreeing an estimate of reserves needed to cover long term sick pay, redundancy, and items not covered by insurance. We ended the year with a surplus of £11,718 on unrestricted reserves.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Trustees' Annual Report for the Year Ended 31 March 2023

Plans for the future

Like many, the way we work has changed dramatically within the last 7 months, but we are still doing what we have always done - helping people improve their digital skills - and many people are finding that being online now is more important than ever. We have worked in different ways and are doing things we never thought we would do. We will continue to re-open more face to face digital skills sessions, and, as always, look for new ways to improve digital inclusion especially for disabled and disadvantaged people.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity 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).

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 charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 21 December 2023 and signed on their behalf by:

Andrew Baird

Andrew Baird – Chair

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Independent Examiner's Unqualified Report
for the Year Ended 31 March 2023

Independent examiner's report to the trustees of Cambridge Online

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Cambridge Online ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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)

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Independent Examiner's Unqualified Report
for the Year Ended 31 March 2023

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 financial statements to be reached.

Stephen Pinder
Stephen Pinder (Dec 21, 2023 15:51 GMT)

Stephen Pinder FCCA MAAT
Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Hertfordshire
CM23 3AR

Date: 21 December 2023

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Statement of Financial Activities (including Income & Expenditure Account)

for the Year Ended 31 March 2023

	<u>Notes</u>	Unrestricted funds £	Restricted funds £	31.03.23 Total funds £	31.03.22 Total funds £
Income from:					
Donations	2	3,098	-	3,098	16,202
Grants	3	-	77,949	77,949	70,674
Total income		3,098	77,949	81,047	86,876
Expenditure on:					
Charitable activities	4	(3,818)	(80,579)	(84,397)	(86,354)
Total expenditure		(3,818)	(80,579)	(84,397)	(86,354)
Net income / (expenditure)					
Transfers between funds	8	(720)	(2,630)	(3,350)	522
		(3,778)	3,778	-	-
Net movement in funds		(4,498)	1,148	(3,350)	522
Reconciliation of funds:					
Total funds brought forward		16,216	5,746	21,962	21,440
Total funds carried forward		11,718	6,894	18,612	21,962

The above results were derived from continuing operations.

The charity has no recognised gains or losses for the year other than the results above.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

(Registration Number 03619629)
Balance Sheet as at 31 March 2023

	<u>Notes</u>	2023		2022	
		£	£	£	£
Current assets					
Debtors		-		-	
Cash at bank and in hand		20,421		22,526	
		<u>20,421</u>		<u>22,526</u>	
Creditors: Amounts falling due within one year	7	(1,809)		(564)	
Net current assets			<u>18,612</u>		<u>21,962</u>
Net assets			<u>18,612</u>		<u>21,962</u>
			=====		=====
Charity funds					
	8				
Unrestricted funds			11,718		16,216
Restricted funds			6,894		5,746
Total funds			<u>18,612</u>		<u>21,962</u>
			=====		=====

For the financial year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Trustees' responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The Trustees 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 charitable companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board of Trustees on 21 December 2023 and signed on its behalf by:

Andrew Baird

Andrew Baird – Chair

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principle 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 charity is a public benefit entity and these financial statements have been prepared in accordance with the Charities SORP (FRS 102) – ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared using the historic cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following policies are applied to particular categories of income:

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Office equipment

Expenditure on office equipment is written off in the year in which it is incurred. The trustees are of the opinion that such expenditure has no commercial resale value and that in view of this and the nature of the organisation, such costs should not be capitalised.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

Tax

The charity is exempt from corporation tax on its charitable activities.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

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.

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

Creditors

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company 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 as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2. Donations

	Unrestricted funds	Restricted funds	31.03.23 Total funds	31.03.22 Total funds
	£	£	£	£
Batterson Chivers Foundation	-	-	-	2,000
General Reserves	-	-	-	10,000
Others under £1,000	3,098	-	3,098	4,202
	<u>3,098</u>	<u>-</u>	<u>3,098</u>	<u>16,202</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

3. Grants

	Unrestricted funds £	Restricted funds £	31.03.23 Total funds £	31.03.22 Total funds £
Cambridge City Council				
Digital Inclusion Hub	-	35,000	35,000	-
Digital Inclusion Support		5,000	5,000	
Covid Vaccine Programme		5,551	5,551	
United With Ukraine		2,000	2,000	
Warm Spaces	-	1,000	1,000	-
Capacity Grant	-	4,000	4,000	-
Digital Inclusion	-	-	-	5,000
Hotspot Devices	-	-	-	3,600
Revenue Grant	-	-	-	35,000
Summer Support Grant (Data & Devices)	-	-	-	10,114
Good Things Foundation Grant	-	2,000	2,000	1,960
SCDC – Summer Support Grant	-	-	-	15,000
SCDC – Devices	-	2,000	2,000	-
Arbury Road Surgery	-	21,398	21,398	-
	-	77,949	77,949	70,674

4. Total Resources Expended

	31.03.23			31.03.22		
	Charitable activities £	Governance costs £	Total Resources £	Charitable activities £	Governance costs £	Total Resources £
Salaries (Note 6)	66,901		66,901	49,699	-	49,699
Other costs	16,776	720	17,496	36,091	564	36,655
	83,677	720	84,397	85,790	564	86,354

5. Trustees's remuneration and benefits

There were no Trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Key management personnel

The charity considers its key management personnel to consist of the Trustees and Chief Executive Officer.

Key personnel remuneration consisted of gross pay £37,920 (2022: £34,137) and employer's pension contribution £1,491 (2022: £2,141).

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

6. Staff costs

	2023	2022
Wages and salaries	65,222	47,533
Social security costs	-	-
Other pension costs	1,679	2,166
	<u>66,901</u>	<u>49,699</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Full-time equivalents	<u>4</u>	<u>3</u>

No employee received emoluments in excess of £60,000.

7. Creditors

Creditors: amounts falling due within one year

	2023	2022
	£	£
Due within one year		
Taxation and social security	721	-
Other creditors	368	-
Accruals	720	564
	<u>1,809</u>	<u>564</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

8. Movement in funds

	Balance at 01.04.22 £	Net movement in funds £	Transfers between funds £	Balance at 31.03.23 £
Unrestricted funds				
General Reserves	16,216	(720)	(3,778)	11,718
Others under £1,000	-	-	-	-
	<u>16,216</u>	<u>(720)</u>	<u>(3,778)</u>	<u>11,718</u>
Restricted funds				
Cambridge City Council – Digital inclusion hub	-	(447)	447	-
Cambridge City Council – Digital inclusion support	-	-	-	-
Cambridge City Council – Covid vaccine programme	-	-	-	-
Cambridge City Council – United with Ukraine	-	-	-	-
Cambridge City Council – Warm spaces	-	(169)	169	-
Cambridge City Council – Capacity grants	-	3,167	-	3,167
Good things foundation grant	-	1,567	-	1,567
South Cambs District Council – Devices	-	2,000	-	2,000
South Cambs District Council – Summer support grant	5,746	(5,586)	-	160
Arbury road surgery	-	(3,162)	3,162	-
	<u>5,746</u>	<u>(2,630)</u>	<u>3,778</u>	<u>6,894</u>
Total funds	<u>21,962</u>	<u>(3,350)</u>	<u>-</u>	<u>18,612</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

8. Movement in funds – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
Cambridge online trading	-	(720)	(720)
Others under £1,000	3,098	(3,098)	-
	<hr/>	<hr/>	<hr/>
	3,098	(3,818)	(720)
Restricted funds			
Cambridge City Council – Digital inclusion hub	35,000	(35,447)	(447)
Cambridge City Council – Digital inclusion support	5,000	(5,000)	-
Cambridge City Council – Covid vaccine programme	5,551	(5,551)	-
Cambridge City Council – United with Ukraine	2,000	(2,000)	-
Cambridge City Council – Warm spaces	1,000	(1,169)	(169)
Cambridge City Council – Capacity grants	4,000	(833)	3,167
Good things foundation grant	2,000	(433)	1,567
South Cambs District Council – Devices	2,000	-	2,000
South Cambs District Council – Summer support grant	-	(5,586)	(5,586)
Arbury road surgery	21,398	(24,560)	(3,162)
	<hr/>	<hr/>	<hr/>
	77,949	(80,579)	(2,630)
Total funds	<hr/>	<hr/>	<hr/>
	81,047	(84,397)	(3,350)

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

8. Movement in funds – continued

Comparatives for movement in funds

	Balance at 01.04.21 £	Net movement in funds £	Transfers between funds £	Balance at 31.03.22 £
Unrestricted funds				
Batterson chivers foundation	-	-	-	-
General Reserves	7,556	8,660	-	16,216
Others under £1,000	-	-	-	-
	<u>7,556</u>	<u>8,660</u>	<u>-</u>	<u>16,216</u>
Restricted funds				
Cambridge City Council – Data and devices	13,069	(13,069)	-	-
Cambridge City Council – Digital inclusion	-	-	-	-
Cambridge City Council – Hotspot devices	-	-	-	-
Cambridge City Council – Summer support grant	-	-	-	-
Good things foundation grant	-	-	-	-
South Cambs District Council – Summer support grant	-	5,746	-	5,746
South Cambs District Council – Winter support grant	815	(815)	-	-
	<u>13,884</u>	<u>(8,138)</u>	<u>-</u>	<u>5,746</u>
Total funds	<u>21,440</u>	<u>522</u>	<u>-</u>	<u>21,962</u>

CAMBRIDGE ONLINE
(A Company Limited by Guarantee)

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

8. Movement in funds – continued

Comparatives net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
Batterson chivers foundation	2,000	(2,000)	-
General Reserves	10,000	(1,340)	8,660
Others under £1,000	4,202	(4,202)	-
	<u>16,202</u>	<u>(7,542)</u>	<u>8,660</u>
Restricted funds			
Cambridge City Council – Data and devices	35,000	(48,069)	(13,069)
Cambridge City Council – Digital inclusion	5,000	(5,000)	-
Cambridge City Council – Hotspot devices	3,600	(3,600)	-
Cambridge City Council – Summer support grant	10,114	(10,114)	-
Good things foundation grant	1,960	(1,960)	-
South Cambs District Council – Summer support grant	15,000	(9,254)	5,746
South Cambs District Council – Winter support grant	-	(815)	(815)
	<u>70,674</u>	<u>(78,812)</u>	<u>(8,138)</u>
Total funds	<u>86,876</u>	<u>(86,354)</u>	<u>522</u>

15. Related party transactions

There were no related party transactions for the year ended 31 March 2023.










Cambridge Online - Final Accounts 31 March 2023

Final Audit Report

2023-12-21

Created:	2023-12-21
By:	Darren White (DARREN@MANSELLANDCO.ORG)
Status:	Signed
Transaction ID:	CBJCHBCAABAA8KwfebEXzvilOXQQjZYRfOh6-PWGuIZb

"Cambridge Online - Final Accounts 31 March 2023" History

-  Document created by Darren White (DARREN@MANSELLANDCO.ORG)
2023-12-21 - 15:44:37 GMT
-  Document emailed to andrew baird (aabaird@gmail.com) for signature
2023-12-21 - 15:45:49 GMT
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-  Signer stephen@mansellandco.org entered name at signing as Stephen Pinder
2023-12-21 - 15:51:02 GMT
-  Document e-signed by Stephen Pinder (stephen@mansellandco.org)
Signature Date: 2023-12-21 - 15:51:04 GMT - Time Source: server
-  Agreement completed.
2023-12-21 - 15:51:04 GMT

CAMBRIDGE ONLINE

England & Wales - Charity number 1097218

Accounts

CAMBRIDGE ONLINE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

CONTENTS AND CHARITY INFORMATION

CONTENTS	PAGE
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 11

TRUSTEES

Andrew Baird
Alexander Blandford (resigned 14 November 2022)
Gary Dew
Paul Frainer (appointed 27 January 2022)
(resigned 11 July 2022)
Jonathan Horden
Karen Hunt
Ronald Moore

COMPANY SECRETARY

Andrew Entecott (resigned 15 March 2022)
James Lewis (appointed 1 September 2021)
(resigned 8 November 2022)
Rose Charlton-Peel (appointed 8 November 2022)

CHIEF EXECUTIVE

Andrew Entecott (to 31 August 2021)
James Lewis (from 1 September 2021
to 17 August 2022)
Rose Charlton-Peel (from 18 August 2022)

OUTREACH COORDINATOR
DIGITAL SKILLS TRAINER
ADMINISTRATOR

Karen Cann (left 30 June 2021)
Hugh Russell (to 6 December 2021)
Sue Hooper

REGISTERED OFFICE

Hester Adrian Centre
Hawthorn Way
Cambridge
CB4 1AX

COMPANY REGISTRATION NUMBER 3619629

CHARITY REGISTRATION NUMBER 1097218

INDEPENDENT EXAMINER

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

BANKERS

Barclays Bank plc
9/11 St Andrew's Street
Cambridge
CB2 3AA

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

REPORT OF THE TRUSTEES

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report and the independently examined accounts for the year ended 31 March 2022.

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (effective 1 January 2019).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (iv) State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts.
- (v) Observe the methods and principles of the Charities SORP.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cambridge Online is a company limited by guarantee with charitable status which is governed by a memorandum and articles of association.

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

REPORT OF THE TRUSTEES

Organisational structure

The charity has a board of trustees who meet quarterly and are responsible for its strategic direction and policy. A chief executive is appointed by the trustees to manage the day to day operations of the charity.

Risk management

The trustees are conducting their own review of the major risks to which the charity is exposed, and as part of this process, they are implementing a risk management strategy comprising:

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate risks identified in the plan;
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

OBJECTIVES AND ACTIVITIES

The charity's objectives and activities continue to be the advancement of education and the relief of disability and sickness in particular by the provision of training and education in digital skills.

ACHIEVEMENTS AND PERFORMANCE

The year ended 31 March 2022 continued to be overshadowed by COVID-19 and its impact on both society and the charity. Despite this the year has been one of success, achievement and progression for the charity, stepping up to the challenges faced.

In the early part of the new year we continued our new model of distributing data and devices to people in need throughout Cambridgeshire. We relied on special grants from Cambridge City Council and South Cambridgeshire District Council which allowed us to distribute new laptops, computer tablets and internet connections to their citizens. We also received donated equipment which we refurbished and distributed throughout Cambridgeshire and Peterborough to people in need. We also continued to provide remote support by phone and email; data and devices; schemes for other organisations; and digital skills support and training to other VCSE groups.

Later in the year, while continuing with all the above work, we were very pleased to be able to gradually restart our face to face digital support at outreach locations and at our main centre.

We continued our work as members of the Cambridgeshire Digital Partnership, including the second virtual conference 'CambsDigiWeek' in October 2021 as part of Get Online week.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

REPORT OF THE TRUSTEES

At the end of June 2021 Karen Cann left the staff team to focus on her video production and editing business. Karen had developed and led our outreach work, recruited, trained and supported our volunteers, and threw herself into every aspect of the charity. She has continued to be a massive help as a volunteer since then - especially supporting us with social media and video work.

In September 2021, Andrew Entecott retired as CEO after 18 years - a period of immense growth and change for the charity. Andrew continues to help with the data and devices work of the charity as a volunteer. Trustees were pleased to appoint James Lewis to replace him as CEO

In December 2021 we were all shocked and saddened by the tragic death of staff member Hugh 'Shuggle' Russell following a short illness. As Digital Skills Trainer and then Development Worker he gave his all, helping so many people and touching so many lives. With the agreement of Hugh's parents, an annual 'Volunteer of the Year Award' has been set up in his memory.

As always, we are grateful to our small staff team, volunteers, funders and partner organisations for their support and encouragement.

FINANCIAL REVIEW

We were fortunate to receive continuing generous grant support from Cambridge City Council towards our core operating costs and activities. In addition, we received grants from Cambridge City Council and South Cambridgeshire District Council to purchase and distribute digital devices and data to people in need. Continuing the trend of the last few years, we end this year in a very healthy and stable financial position.

RESERVES POLICY

Cambridge Online recognises that it has a duty to ensure that sufficient reserves are maintained to cover its commitments. The commitments and reserves are reviewed annually with trustees agreeing an estimate of reserves needed to cover long term sick pay, redundancy, and items not covered by insurance. We ended the year with a surplus of £16,216 on unrestricted reserves.

FUTURE DEVELOPMENTS

Like many, the way we work has changed dramatically due to COVID-19, but we are still doing what we have always done - helping people improve their digital skills - and many people are finding that being online now is more important than ever. We have worked in different ways, and are doing things we never thought we would do. We will continue to re-open more face to face digital skills sessions, and, as always, look for new ways to improve digital inclusion especially for disabled and disadvantaged people.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

REPORT OF THE TRUSTEES

The above report has been prepared in accordance with the small companies regime of the Companies Act 2006. It was approved by the trustees on 16 January 2023 and signed on their behalf.

ANDREW BAIRD
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAMBRIDGE ONLINE

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet and the Notes to the Accounts.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 REPORT

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under 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
- 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.

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £
INCOME							
Incoming resources from generated funds:							
Donations	2	16,202	0	16,202	16,286	0	16,286
Incoming resources from charitable activities:							
Grants	3	0	70,674	70,674	0	92,942	92,942
TOTAL INCOME	1	16,202	70,674	86,876	16,286	92,942	109,228
EXPENDITURE							
Charitable activities		7,542	78,812	86,354	3,928	83,368	87,296
TOTAL EXPENDITURE	4	7,542	78,812	86,354	3,928	83,368	87,296
		8,660	-8,138	522	12,358	9,574	21,932
TRANSFER BETWEEN FUNDS	8	0	0	0	0	0	0
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		8,660	-8,138	522	12,358	9,574	21,932
RECONCILIATION OF FUNDS							
TOTAL FUNDS BROUGHT FORWARD		7,556	13,884	21,440	-4,802	4,310	-492
TOTAL FUNDS CARRIED FORWARD		16,216	5,746	21,962	7,556	13,884	21,440

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Activities.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

BALANCE SHEET

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	6	0	0
Cash at bank and in hand		22,526	21,992
		-----	-----
TOTAL CURRENT ASSETS		22,526	21,992
LIABILITIES			
Creditors amounts falling due within one year	7	564	552
		-----	-----
NET ASSETS/(LIABILITIES)		21,962	21,440
		-----	-----
THE FUNDS OF THE CHARITY			
Unrestricted Funds		16,216	7,556
Restricted Funds	8	5,746	13,884
		-----	-----
TOTAL CHARITY FUNDS		21,962	21,440
		-----	-----

For the year ended 31 March 2022 the charity was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476. The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the charity as at the year end and of its surplus for the year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charity.

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to charities subject to the small companies regime and were approved by the trustees on 16 January 2023 and signed on their behalf.

ANDREW BAIRD
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The accounts 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) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cambridge Online 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 relevant accounting policy note(s).

(b) INCOME

Income is recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year.

(c) EXPENDITURE

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) OFFICE EQUIPMENT

Expenditure on office equipment is written off in the year in which it is incurred. The trustees are of the opinion that such expenditure has no commercial resale value and that in view of this and the nature of the organisation, such costs should not be capitalised.

(e) OPERATING LEASES

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

(f) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS

3	GRANTS	Unrestricted	2022	Total	Unrestricted	2021	Total
		Funds	Restricted	Funds	Funds	Restricted	Funds
		£	£	£	£	£	£
	Cambridge City Council						
	Data and Devices	0	0	0	0	35,000	35,000
	Digital Inclusion	0	5,000	5,000	0	5,000	5,000
	Hotspot Devices	0	3,600	3,600	0	0	0
	Revenue Grant	0	35,000	35,000	0	35,000	35,000
	Summer Support Grant						
	(Data and Devices)	0	10,114	10,114	0	0	0
	The Fore Trust	0	0	0	0	3,000	3,000
	Good Things Foundation Grant	0	1,960	1,960	0	2,800	2,800
	Fees	0	0	0	0	3,234	3,234
	HMRC JRS Grant	0	0	0	0	3,908	3,908
	SCDC Data and Devices						
	(Data and Devices)	0	15,000	15,000	0	0	0
	Winter Support Grant						
	(Data and Devices)	0	0	0	0	5,000	5,000
		-----	-----	-----	-----	-----	-----
		0	70,674	70,674	0	92,942	92,942
		-----	-----	-----	-----	-----	-----

4	TOTAL RESOURCES EXPENDED	Charitable	2022	Total	Charitable	2021	Total
		activities	Governance	resources	activities	Governance	resources
		£	£	expended	£	£	expended
		£	£	£	£	£	£
	Salaries (see note 5)	49,699	0	49,699	40,454	0	40,454
	Other costs	36,091	564	36,655	46,290	552	46,842
		-----	-----	-----	-----	-----	-----
		85,790	564	86,354	86,744	552	87,296
		-----	-----	-----	-----	-----	-----

5 STAFF COSTS

No remuneration was paid to any of the trustees in the year, expenses totalling £nil (2021 - £11) were reimbursed to no trustees this year (2021 - 1)

The staff costs were:

	2022	2021
	£	£
Wages and salaries	47,533	38,039
Other pension costs	2,166	2,415
	-----	-----
	49,699	40,454
	-----	-----

The average weekly number of staff employed by the charity during the year was 3 (2021 - 2)

No member of staff received emoluments of more than £60,000

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS

6	DEBTORS: Due within one year	2022 £	2021 £
	Donation receivable	0	0
		-----	-----
		0	0
		-----	-----

7	CREDITORS: Due within one year	2022 £	2021 £
	Accruals	564	552
		-----	-----
		564	552
		-----	-----

8	RESTRICTED FUNDS	Balance brought forward	Incoming Resources	Resources Expended	Transferred from unrestricted funds	Balance carried forward
		£	£	£	£	£
	Cambridge City Council					
	Data and Devices	13,069	35,000	48,069	0	0
	Digital Inclusion	0	5,000	5,000	0	0
	Hotspot Devices	0	3,600	3,600	0	0
	Summer Support Grant (Data and Devices)	0	10,114	10,114	0	0
	Good Things Foundation Grant	0	1,960	1,960	0	0
	South Cambs District Council					
	Summer Support Grant (Data and Devices)	0	15,000	9,254	0	5,746
	Winter Support Grant (Data and Devices)	815	0	815	0	0
		-----	-----	-----	-----	-----
		13,884	70,674	78,812	0	5,746
		-----	-----	-----	-----	-----

9 LIABILITY OF THE MEMBERS

The charity is limited by guarantee. In the event of the charity being wound up, the liability of the members is limited to £10.

19 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year that required disclosure.

CAMBRIDGE ONLINE

England & Wales - Charity number 1097218

Accounts

CAMBRIDGE ONLINE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

CONTENTS AND CHARITY INFORMATION

CONTENTS	PAGE
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 10

TRUSTEES

Andrew Baird
Alexander Blandford (appointed 2 July 2020)
Gary Dew
Jonathan Hordern (appointed 17 April 2020)
Karen Hunt
Ronald Moore

COMPANY SECRETARY

Andrew Entecott
James Lewis (appointed 1 September 2021)

CHIEF EXECUTIVE

Andrew Entecott (to 31 August 2021)
James Lewis (from 1 September 2021)

OUTREACH COORDINATOR
DIGITAL SKILLS TRAINER
ADMINISTRATOR

Karen Cann
Hugh Russell
Sue Hooper

REGISTERED OFFICE

Hester Adrian Centre
Hawthorn Way
Cambridge
CB4 1AX

COMPANY REGISTRATION NUMBER

3619629

CHARITY REGISTRATION NUMBER

1097218

INDEPENDENT EXAMINER

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

BANKERS

Barclays Bank plc
9/11 St Andrew's Street
Cambridge
CB2 3AA

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

REPORT OF THE TRUSTEES

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report and the independently examined accounts for the year ended 31 March 2021.

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (effective 1 January 2019).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (iv) State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts.
- (v) Observe the methods and principles of the Charities SORP.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cambridge Online is a company limited by guarantee with charitable status which is governed by a memorandum and articles of association.

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

REPORT OF THE TRUSTEES

Organisational structure

The charity has a board of trustees who meet quarterly and are responsible for its strategic direction and policy. A chief executive is appointed by the trustees to manage the day to day operations of the charity.

Risk management

The trustees are conducting their own review of the major risks to which the charity is exposed, and as part of this process, they are implementing a risk management strategy comprising:

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate risks identified in the plan;
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

OBJECTIVES AND ACTIVITIES

The charity's objectives and activities continue to be the advancement of education and the relief of disability and sickness in particular by the provision of training and education in digital skills.

ACHIEVEMENTS AND PERFORMANCE

The year ended 31 March 2021 has, of course, been overshadowed by COVID-19 and the impact that has had on society and the charity's operations. This has been a factor threading throughout our activity for the whole year and extending beyond too.

The pandemic lockdowns at the start of the financial year and again in November 2020 and January 2021 forced us to close our outreach activity and learning for significant periods of time, and we adapted to a model of distributing devices and data, from grants and donated devices along with devices bought from grants by Cambridge City Council and South Cambs District Council. We also provided remote support by phone and email.

We have run devices and data schemes for a number of organisations and provided digital skills support and training to other VCSE groups. Several small contracts to provide face to face services were suspended due to the pandemic.

We also signed up as a founding Member of the Cambridgeshire Digital Partnership after discussion which started in the Spring arising from the first lockdown and a formal launch with a virtual conference, 'Cambs Digi Week', in October 2021 for Get Online week. The partnership aims are to raise the profile of digital inclusion with stakeholders and funders and promote good practice and its work continues, and after the conference funding was provided for a development worker to support the partnership which is hosted by CCVS.

Karen Cann stepped away at the end of the financial year as a formal employee of Cambridge Online.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

REPORT OF THE TRUSTEES

Community access points have been closed for much of the year due to the lockdowns and COVID safety precautions being in place, but we have adapted with responsive changes to the circumstances which are without even a close precedence in the 25 year history of the charity.

We are grateful to the 33 Cambridge Online volunteers who contributed over 1,200 hours, partner organisations (including Cambridgeshire Repair Café network and Rotary Club) and their volunteers and staff who have given tremendous energy to ensure as few people are left behind by the massive move to online services as possible over this very challenging year.

FINANCIAL REVIEW

We were fortunate to receive continuing generous grant support from Cambridge City Council for our core operating costs and activities, and in addition we received support grant money from Cambridge City Council and South Cambs District Council to purchase and distribute digital devices and data to people in need during the pandemic. This has resulted in a significant increase in both our income and our expenditure as we used the money for equipment and data to help households in need in the two districts. We end the year in a more positive financial position than 2020 with a positive balance.

RESERVES POLICY

Cambridge Online recognises that it has a duty to ensure that sufficient reserves are maintained to cover its commitments. The commitments and reserves are reviewed annually with trustees agreeing an estimate of reserves needed to cover long-term sick pay, redundancy, and items not covered by insurance. We ended the year with a surplus of £7,556 on unrestricted reserves.

FUTURE DEVELOPMENTS

As per our report last year, our charity continues to be impacted hugely by COVID-19 and the way we work has continued to change hugely and require flexibility, ingenuity and adaptability. We still find ways to help people, this year with a much larger focus on hardware and connectivity, and less focus on skills, though we have still helped with these as the circumstances have allowed. We'll continue to keep our operations under review to ensure our impact is as effective and relevant as it can be and we'll look forward to the future for fresh opportunities to both do what we have always done, and find fresh opportunities to make an impact.

The above report has been prepared in accordance with the small companies regime of the Companies Act 2006. It was approved by the trustees on 30 December 2021 and signed on their behalf.

ANDREW BAIRD
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAMBRIDGE ONLINE

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet and the Notes to the Accounts.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 REPORT

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under 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
- 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.

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	Unrestricted Funds £	2020 Restricted Funds £	Total Funds £
INCOME							
Incoming resources from generated funds:							
Donations	2	16,286	0	16,286	15,466	0	15,466
Incoming resources from charitable activities:							
Grants	3	0	92,942	92,942	0	38,957	38,957
TOTAL INCOME	1	16,286	92,942	109,228	15,466	38,957	54,423
EXPENDITURE							
Charitable activities		3,928	83,368	87,296	15,970	40,897	56,867
TOTAL EXPENDITURE	4	3,928	83,368	87,296	15,970	40,897	56,867
		12,358	9,574	21,932	-504	-1,940	-2,444
TRANSFER BETWEEN FUNDS	8	0	0	0	0	0	0
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		12,358	9,574	21,932	-504	-1,940	-2,444
RECONCILIATION OF FUNDS							
TOTAL FUNDS BROUGHT FORWARD		-4,802	4,310	-492	-4,298	6,250	1,952
TOTAL FUNDS CARRIED FORWARD		7,556	13,884	21,440	-4,802	4,310	-492

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Activities.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

BALANCE SHEET

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	6	0	0
Cash at bank and in hand		21,992	48
		-----	-----
TOTAL CURRENT ASSETS		21,992	48
LIABILITIES			
Creditors amounts falling due within one year	7	552	540
		-----	-----
NET ASSETS/(LIABILITIES)		21,440	-492
		-----	-----
THE FUNDS OF THE CHARITY			
Unrestricted Funds		7,556	-4,802
Restricted Funds	8	13,884	4,310
		-----	-----
TOTAL CHARITY FUNDS		21,440	-492
		-----	-----

For the year ended 31 March 2021 the charity was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476. The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the charity as at the year end and of its surplus for the year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charity.

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to charities subject to the small companies regime and were approved by the trustees on 30 December 2021 and signed on their behalf.

ANDREW BAIRD
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The accounts 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) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cambridge Online 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 relevant accounting policy note(s).

(b) INCOME

Income is recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year.

(c) EXPENDITURE

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) OFFICE EQUIPMENT

Expenditure on office equipment is written off in the year in which it is incurred. The trustees are of the opinion that such expenditure has no commercial resale value and that in view of this and the nature of the organisation, such costs should not be capitalised.

(e) OPERATING LEASES

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

(f) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE ACCOUNTS

3	GRANTS	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	Unrestricted Funds £	2020 Restricted Funds £	Total Funds £
	Cambridge City Council						
	Additional Grant	0	0	0	0	4,310	4,310
	Core Service	0	0	0	0	18,750	18,750
	Data and Devices	0	35,000	35,000	0	0	0
	Digital Inclusion	0	5,000	5,000	0	0	0
	MicroHub	0	0	0	0	10,272	10,272
	Revenue Grant	0	35,000	35,000	0	0	0
	The Fore Trust	0	3,000	3,000	0	0	0
	Good Things Foundation Grant	0	2,800	2,800	0	5,625	5,625
	Fees	0	3,234	3,234	0	0	0
	HMRC JRS Grant	0	3,908	3,908	0	0	0
	SCDC Winter Support Grant	0	5,000	5,000	0	0	0
		-----	-----	-----	-----	-----	-----
		0	92,942	92,942	0	38,957	38,957
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4	TOTAL RESOURCES EXPENDED	Charitable activities £	2021 Governance costs £	Total resources expended £	Charitable activities £	2020 Governance costs £	Total resources expended £
	Salaries (see note 5)	40,454	0	40,454	41,414	0	41,414
	Other costs	46,290	552	46,842	14,913	540	15,453
		-----	-----	-----	-----	-----	-----
		86,744	552	87,296	56,327	540	56,867
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5 STAFF COSTS

No remuneration was paid to any of the trustees in the year, expenses totalling £11 (2020 - £548) were reimbursed to 1 trustee (2020 - 1)

The staff costs were:	2021 £	2020 £
Wages and salaries	38,039	38,992
Other pension costs	2,415	2,422
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	40,454	41,414
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The average weekly number of staff employed by the charity during the year was 2 (2020 - 2)

No member of staff received emoluments of more than £60,000

