

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	Karen Cann
DIGITAL SKILLS TRAINER	Hugh Russell
ADMINISTRATOR	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 C CVS.

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 £
<b>INCOME</b>							
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
<b>TOTAL INCOME</b>	<b>1</b>	<b>16,286</b>	<b>92,942</b>	<b>109,228</b>	<b>15,466</b>	<b>38,957</b>	<b>54,423</b>
<b>EXPENDITURE</b>							
Charitable activities		3,928	83,368	87,296	15,970	40,897	56,867
<b>TOTAL EXPENDITURE</b>	<b>4</b>	<b>3,928</b>	<b>83,368</b>	<b>87,296</b>	<b>15,970</b>	<b>40,897</b>	<b>56,867</b>
		12,358	9,574	21,932	-504	-1,940	-2,444
<b>TRANSFER BETWEEN FUNDS</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>12,358</b>	<b>9,574</b>	<b>21,932</b>	<b>-504</b>	<b>-1,940</b>	<b>-2,444</b>
<b>RECONCILIATION OF FUNDS</b>							
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>-4,802</b>	<b>4,310</b>	<b>-492</b>	<b>-4,298</b>	<b>6,250</b>	<b>1,952</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>7,556</b>	<b>13,884</b>	<b>21,440</b>	<b>-4,802</b>	<b>4,310</b>	<b>-492</b>

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

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

## (g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## (h) 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.

## (i) FUND ACCOUNTING

Restricted funds are to be used for the specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overhead and support costs.

Designated funds are unrestricted funds, which have been designated for special purposes by the Trustees. Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objects of the charity.

## (j) PENSIONS

The charity contributes to money purchase, defined contribution schemes, on behalf of its employees. No liability exists in respect of pensions other than monthly contributions due which is included within creditors.

## 2 DONATIONS

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Amazon Charitable Giving	0	0	0	1,000	0	1,000
Cambridge Online Trading Ltd	13,340	0	13,340	13,120	0	13,120
Rotary Club Cambridge Rutherford	1,500	0	1,500	0	0	0
Others under £1,000	1,446	0	1,446	1,346	0	1,346
	----- 16,286	----- 0	----- 16,286	----- 15,466	----- 0	----- 15,466

## 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
		-----	-----	-----	-----	-----	-----

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
		-----	-----	-----	-----	-----	-----

## 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
	-----	-----
	40,454	41,414
	-----	-----

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

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTES TO THE ACCOUNTS

6	DEBTORS: Due within one year	2021 £	2020 £
	Donation receivable	0	0
		-----	-----
		0	0
		-----	-----

7	CREDITORS: Due within one year	2021 £	2020 £
	Accruals	552	540
		-----	-----
		552	540
		-----	-----

8	RESTRICTED FUNDS	Balance brought forward	Incoming Resources	Resources Expended	Transferred from unrestricted funds	Balance carried forward
		£	£	£	£	£
	Cambridge City Council					
	Additional Grant	4,310	0	4,310	0	0
	Data and Devices	0	35,000	21,931	0	13,069
	Digital Inclusion	0	5,000	5,000	0	0
	Revenue Grant	0	35,000	35,000	0	0
	The Fore Trust	0	3,000	3,000	0	0
	Good Things Foundation    Grant	0	2,800	2,800	0	0
	Fees	0	3,234	3,234	0	0
	HMRC      JRS Grant	0	3,908	3,908	0	0
	SCDC      Winter Support Grant	0	5,000	4,185	0	815
		-----	-----	-----	-----	-----
		4,310	92,942	83,368	0	13,884
		-----	-----	-----	-----	-----

## 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.