

CAMBRIDGE ONLINE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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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

(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

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Amazon Charitable Giving	0	0	0	0	0	0
Batterson Chivers Foundation	2,000	0	2,000	0	0	0
Cambridge Online Trading Ltd	10,000	0	10,000	13,340	0	13,340
Rotary Club Cambridge Rutherford	0	0	0	1,500	0	1,500
Others under £1,000	4,202	0	4,202	1,446	0	1,446
	----- 16,202	----- 0	----- 16,202	----- 16,286	----- 0	----- 16,286

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS

3	GRANTS	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	Unrestricted Funds £	2021 Restricted Funds £	Total 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 activities £	2022 Governance costs £	Total resources expended £	Charitable activities £	2021 Governance costs £	Total resources 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
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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.