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Charity registration number 1107802

Company registration number 05332032 (England and Wales)

**COMPUTERS FOR CHARITIES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**



**Caladine**

Chartered Certified Accountants

# COMPUTERS FOR CHARITIES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J R R Kimble S Rooksby D Gooding	(Appointed 14 July 2021)
<b>Charity number</b>	1107802	
<b>Company number</b>	05332032	
<b>Principal address</b>	Unit 23 Hawthorne Road Eastbourne East Sussex BN23 6QA	
<b>Registered office</b>	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
<b>Bankers</b>	Barclays Bank Plc 63 - 67 Terminus Road Eastbourne East Sussex BN21 3PQ	
<b>Solicitors</b>	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP	

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# COMPUTERS FOR CHARITIES

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Statement of Trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 - 14

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# **COMPUTERS FOR CHARITIES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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)".

#### **Objectives and activities**

The objects are to promote the efficiency of charitable organisation's by the provision of computer services, support and training and in so far as the charity considers it furthers the charitable purpose to provide such support to other voluntary organisations in the United Kingdom or the World.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Computers for Charities remains active. Responding to increasing requests for advice and support, locally, nationally and worldwide. The charity provides a wide remit of support. From it's volunteers, some requiring varying levels of support to aid re entry into employment, etc. To advising organisations in respect of development. Computer donations from corporates remain steady, whereas demand for IT equipment outstrips supply. In addition Computers for Charities operates other programmes and providing Christmas shoeboxes to those in need, whilst networking and supporting other charities, etc.

#### **Financial review**

There was a deficit on activities for the year of £906 (2021: £11,985 deficit).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure calculated to be £10,000. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The charity holds substantial IT equipment available to be given away or sold if needed to cover expenditure needs.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is a company limited by guarantee and was incorporated on the 13 January 2005.

The day to day activities of the company are managed by Mr Rooksby (a trustee) together with volunteer help. The trustees meet regularly to oversee the work of the trust.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J R R Kimble

S Rooksby

D Gooding

(Appointed 14 July 2021)

Trustees are elected by the majority vote of the existing trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# COMPUTERS FOR CHARITIES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees' report was approved by the Board of Trustees.



S Rooksby  
Trustee

Date: 17/4/22

# **COMPUTERS FOR CHARITIES**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees, who are also the directors of Computers For Charities for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that 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.

# COMPUTERS FOR CHARITIES

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF COMPUTERS FOR CHARITIES

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I report to the Trustees on my examination of the financial statements of Computers For Charities (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law) 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 charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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.

#### **Independent examiner's statement**

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

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

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.



**John Caladine FCCA CTA FCIE**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 28 Nov 2022

# COMPUTERS FOR CHARITIES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	52,975	35,435
Charitable activities	4	90	360
Investments	5	-	5
Other income	6	338	100
<b>Total income</b>		<b>53,403</b>	<b>35,900</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	51,809	47,885
Other	12	2,500	-
<b>Total resources expended</b>		<b>54,309</b>	<b>47,885</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(906)</b>	<b>(11,985)</b>
Fund balances at 1 April 2021		13,790	25,775
<b>Fund balances at 31 March 2022</b>		<b>12,884</b>	<b>13,790</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# COMPUTERS FOR CHARITIES

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Property, plant and equipment	13		-		2,500
<b>Current assets</b>					
Trade and other receivables	14	-		12,556	
Cash at bank and in hand		23,988		4,814	
		23,988		17,370	
<b>Current liabilities</b>	15	(11,104)		(6,080)	
Net current assets			12,884		11,290
<b>Total assets less current liabilities</b>			12,884		13,790
<b>Income funds</b>					
Unrestricted funds			12,884		13,790
			12,884		13,790

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 18/4/22



S Rooksby  
Trustee

Company registration number 05332032

# COMPUTERS FOR CHARITIES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Company information

Computers For Charities is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Voluntary income is received by way of donations, legacies and gifts and is included in full in the Income and Expenditure Account when received.

# COMPUTERS FOR CHARITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate.

#### 1.6 Property, plant and equipment

Property, fixtures and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Motor vehicles	20% on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Inventories

Substantial IT equipment is donated to the Charity which can not be valued.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# COMPUTERS FOR CHARITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (Continued)

#### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11 Unrestricted funds**

These funds include donations and other incoming resources receivable or generated for the objects of the trust without further specified purpose and are accountable as general funds.

#### **1.12 Restricted funds**

These funds are to be used for specific purposes as laid down by the donor. Expenditure which meets criteria is charged to the fund together with the appropriate management and support costs.

#### **1.13 Donated asset**

Assets donated to the charity are shown at market value.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# COMPUTERS FOR CHARITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	52,975	35,435
<b>Donations and gifts</b>		
Donations and gifts	48,030	28,733
Gift aid receivable	4,945	6,702
	52,975	35,435

### 4 Charitable activities

	2022	2021
	£	£
Charitable rental income	90	360

### 5 Investments

	Total	Unrestricted funds
	2022	2021
	£	£
Interest receivable	-	5

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income - insurance claim	338	100

# COMPUTERS FOR CHARITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	2022 £	2021 £
Depreciation	-	500
Insurance	1,152	1,128
Donations	5,000	8,260
Printing, postage and stationery	66	-
Motor hire and expenses	11,981	17,179
Rent	10,000	10,000
Sundry expenses	28	118
Honorarium	-	1,000
	<u>28,227</u>	<u>38,185</u>
Grant funding of activities (see note 8)	22,237	8,172
Share of governance costs (see note 9)	1,345	1,528
	<u>51,809</u>	<u>47,885</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>51,809</u>	<u>47,885</u>

### 8 Grants payable

	2022 £	2021 £
Grants to institutions:		
Recycling For Charities	22,237	7,500
Other	-	672
	<u>-</u>	<u>672</u>

# COMPUTERS FOR CHARITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy	-	876	876	960
Independent examination fee	-	360	360	360
Bank charges	-	109	109	208
	-	1,345	1,345	1,528
<u>Analysed between</u>				
Charitable activities	-	1,345	1,345	1,528

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021: £nil). Simon Rooksby is reimbursed direct expenses incurred by him.

### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 12 Other

	Unrestricted funds	Total
	2022	£ 2021
Net loss on disposal of tangible fixed assets	2,500	-

# COMPUTERS FOR CHARITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 13 Property, plant and equipment

	Motor vehicles £
At 1 April 2021	3,500
Disposals	(3,500)
At 1 April 2021	1,000
Eliminated in respect of disposals	(1,000)
<b>Carrying amount</b>	
At 31 March 2022	-
At 31 March 2021	2,500

### 14 Trade and other receivables

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Other receivables	-	12,556

### 15 Current liabilities

	2022 £	2021 £
Other payables	10,024	5,000
Accruals and deferred income	1,080	1,080
	11,104	6,080

### 16 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Fees of £5,000 (2021: £5,000) were payable to Recycling for Charities Trading Ltd, a company with common directors, for the use of vehicles in the year.

Grants of £22,237 (2021: £7,500) were made and rent of £10,000 was paid (2021:£10,000) to Recycling for Charities, a charity with a common director.



# COMPUTERS FOR CHARITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 16 Related party transactions (Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2022 £	2021 £
Recycling For Charities Trading Ltd (associated company)	6,104	-
Recycling For Charities (associated charity)	3,920	-
	<u>          </u>	<u>          </u>
	-	-
	<u>          </u>	<u>          </u>

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties		Amounts owed by related parties	
	2022 Balance £	Net £	2021 Balance £	Net £
Recycling For Charities Trading Ltd (associated company)	-	-	6,476	6,476
Recycling For Charities (associated charity)	-	-	6,080	6,080
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	-	-	12,556	12,556
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>