

DIGITAL PIPELINE

England & Wales · Charity number 1118674

Details

Other names	COMPUTERS 4 AFRICA, COMPUTERS 4 CHARITY - INCORPORATING COMPUTERS 4 AFRICA, Computers 4 Charity, Caring for Climate and Community, Computers 4 Good - Caring for Climate and Community
Status	Registered
Legal form	Charitable company
Company number	06035936
Registered	2007-04-03
Register	View on the Charity Commission register

Contact

Address	Unit A6 (Unit 4) Powerhub Business Centre St. Peters Street Maidstone Kent ME16 0ST
Phone	03000112233
Email	contact-us@computers4good.com
Website	www.computers4good.com

Activities

Objects: THE CHARITY'S OBJECTS (THE "OBJECTS") FOR WHICH THE CHARITY IS ESTABLISHED ARE FOR THE BENEFIT OF THE PUBLIC TO:A) ADVANCE THE EDUCATION OF THE PUBLIC BY PROVIDING ACCESS TO INFORMATION AND COMMUNICATIONS TECHNOLOGY, TO COMPUTERS AND OTHER HARDWARE AND TO SOFTWARE ("ICT") AND TO RELATED ICT EDUCATION AND TRAINING MATERIALS AND ICT MAINTENANCE AND SUPPORT TO THE WHO HAVE NEED OF SUCH EQUIPMENT IN DEVELOPING COUNTRIES (AS DEFINED BY THE UNITED NATIONS FROM TIME TO TIME) INCLUDING BUT NOT LIMITED TO THOSE IN AFRICA;B) PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT BY FACILITATING THE RE-USE OF ICT EQUIPMENT;C) RELIEVE POVERTY BY PROVIDING ACCESS TO ICT, TO ICT EDUCATION AND TRAINING MATERIALS AND ICT MAINTENANCE AND SUPPORT TO THE POOR IN DEVELOPING COUNTRIES (AS DEFINED BY THE UNITED NATIONS FROM TIME TO TIME) INCLUDING BY NOT LIMITED TO THOSE IN AFRICA;D) ADVANCE SUCH PURPOSES AS ARE RECOGNISED AS BEING EXCLUSIVELY CHARITABLE IN ACCORDANCE WITH ENGLISH LAW FROM TIME TO TIME AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SHALL THINK FIT.

Activities: Digital Pipeline helps alleviate poverty by providing access to computer equipment for the poorest schools and projects in the UK and the developing world. As a consequence we also promote conservation, protection & improvement of the environment through the re-use of ICT equipment.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL AND OVERSEAS.
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£525,424	£588,411	£-48,948	14
2023-12-31	£445,048	£461,668	-	-
2022-12-31	£406,468	£396,660	-	-
2021-12-31	£217,509	£179,473	-	-
2020-12-31	£231,107	£219,502	-	-

Trustees

Name	Role	Appointed
Kenneth Rich		2022-01-01
Mark Lawrence		2022-01-01
Stephen Thompson		2022-01-01

DIGITAL PIPELINE

England & Wales - Charity number 1118674

Accounts

DIGITAL PIPELINE
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

DIGITAL PIPELINE
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees Stephen Thompson (appointed 1 January 2022)
 Mark Lawrence (appointed 1 January 2022)
 Ken Rich (appointed 1 January 2022)

**Company registered
number** 06035936

**Charity registered
number** 1118674

Registered office 16 Bower Street
 Maidstone
 Kent
 ME16 8SD

DIGITAL PIPELINE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their Annual report together with the financial statements of the Charity for the 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. 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 to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Charity also uses the 'Working Name' *Computers 4 Charity* and strapline "*Caring for Climate and Community*".

Objectives and activities

● Policies and objectives

The Charity's objects (the "Objects") for which the Charity is established are for the benefit of the public to:

- a) advance the education of the public by providing access to information and communications technology, to computers and other hardware and to software ("ICT") and to related ICT education and training materials and ICT maintenance and support to those who have need of such equipment in developing countries (as defined by the United Nations from time to time) including but not limited to those in Africa;
- b) promote the conservation, protection and improvement of the physical and natural environment by facilitating the re-use of ICT equipment;
- c) relieve poverty by providing access to ICT, to ICT education and training materials and ICT maintenance and support to the poor and the otherwise excluded in developing countries (as defined by the United Nations from time to time) including but not limited to those in Africa;
- d) advance such purposes as are recognised as being exclusively charitable in accordance with English Law from time to time as the Trustees in their absolute discretion shall think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Main activities undertaken to further the Charity's purposes for the public benefit

Caring for Community - A report issued by the Good Things Foundation in 2024 notes that 8.5 million people still lack basic digital skills. This had dropped from 10 million on the previous year, but while the divide may have gotten narrower, it also got deeper as more services moved online. They also note that 3.7 million families are below the Minimum Digital Living Standard, facing barriers such as limited connectivity and insufficient digital literacy support. To enable people to adapt during an age of digital transformation of our health and benefit systems, we tailor donations to suit the beneficiary, i.e. a young person at risk of homelessness living without WIFI may need a mobile and SIM card to keep in contact with support workers, friends and family, or a young carer might need a laptop to enable them to study from home whilst caring for a family member.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

We have continued our provision of free tech locally in our Kent coastal towns and areas of rural deprivation whilst still honouring our national outreach across the country through our national appeals programme, funded by our charity e shop sales and our generous grant makers.

We operate a 100% software licence compliant process and load Microsoft Windows 10 or 11 (dependant on age of device) on all that we give away to our beneficiaries, and on request for surplus sales. We ask that (where possible and practicable) those donating to us also include all physical copies of OEM software and licenses with the equipment they came preinstalled on, as these are associated with the motherboard.

Caring for Climate - Each device given a true second life through upgrade means a new one does not have to be manufactured and over 80% of a computer's carbon footprint is in its production; every upgraded laptop saving the planet from 150kg of CO2 emissions and each desktop 250kg of CO2*. This is not 'Greenwashing' or 'Phantom Forests', this is real, tangible and substantial. Most surplus IT equipment seems to be between 3 and 7 years old, the oldest we work with typically being 10 years old. We have found that older devices need to be upgraded to give them a real second life. Although refurbishment does help by cleaning out all the dust to increase thermal efficiency, it can't stop slowdowns and freezes due to available RAM overflowing, slow or full hard drives and videos and games being pixilated or juddery.

Many devices have two RAM slots and only one RAM stick; where practical we add additional RAM increasing device performance. Desktops in particular often have two or more hard drive slots with only one drive installed. Where practical, we often add another drive (ideally solid state), so the device runs quicker and has greater storage capacity. Where graphics cards are integrated into the motherboard and there is a slot for an external faster video card, where practical we install one to achieve better screen resolution and refresh rates.

Environmental compliance - We fulfil 100% of environmental rules, regulations and responsibilities, saving computers from being scrapped, dumped or landfilled. In the event that we are given non-working IT equipment, which is "waste" (see notes). We hold:

- T11 waste exemption certificate - The T11 exemption allows you to repair, refurbish or dismantle various types of WEEE so that the whole WEEE item or any parts can be reused for their original purpose or recovered.
- Registered Carrier of Controlled Waste PCD/CBDL11078 Environmental "waste" - we aim to only accept working IT equipment, that is "used" or "second hand" but "working" as originally designed and intended as its original purpose of manufacturing. This is not "waste".

We do not recycle, we refurbish and re use; recycling destroys the computers. We do not break down IT equipment into its basic materials and recycle the metal, plastic, aluminium, gold, platinum, etc. Rather, we data wipe, clean and repair, sometimes upgrading with additional hard drives and RAM, then load a fresh operating system software for re use. At all times all the equipment is in working condition and fully operational, from beginning to end.

Environmental "waste" - we aim to only accept working IT equipment, that is "used" or "second hand" but "working" as originally designed and intended as its original purpose of manufacturing. This is not "waste". We do not recycle, we refurbish and re use; recycling destroys the computers. We do not break down IT equipment into its basic materials and recycle the metal, plastic, aluminium, gold, platinum, etc. Rather, we data wipe, clean and repair, sometimes upgrading with additional hard drives and RAM, then load fresh operating system software for re use. At all times all the equipment is in working condition and fully operational, from beginning to end.

Waste Electrical and Electronic Equipment (WEEE) - ideally we do not want to receive, handle or process non-working, broken or irreparable computer equipment; that is "waste". However, we do occasionally unintentionally, or sometimes intentionally in order to receive other donations of value and use, accept or

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

receive non-working equipment. In these instances we have all the environmental permits we understand are needed. Just in case we are given equipment we cannot use we have secured all the relevant permissions to handle IT waste, bearing in mind a fundamental difference between commercial refurbishers and us; we own the equipment from the moment it is donated. Commercial refurbishers do not normally own the equipment they handle and so require a different set of environmental permits. All our equipment belongs to us from when we receive it up until we give it away or sell the surplus, including non-operational IT waste.

Every item is tracked and traced throughout with a unique ID number and barcode label, with a duplicate label attached to each Donor Form, the ID is scanned into our database and assigned to a donation. All devices are tested and checked for functionality and, along with the serial numbers and specifications, entered into our database. On request, an audit report can be provided, including any client asset tag details that were present on the devices; all IT equipment supplier data is held securely.

Achievements and performance

● **Review of activities**

Caring for Climate - our Net Zero Plan has enabled us improve our carbon footprint in everything we do, from packaging to hybrid working. We support our corporate partners to achieve this with provision of climate reduction certificates for each device they donate for refurbishment instead of sending for recycling or waste.

CO2 emissions Reduction - Each device given a true 2nd life through upgrade means a new one does not have to be manufactured and over 80% of a computer's carbon footprint is in its production. Every upgraded laptop saves the planet from 150kg of CO2 emissions and each desktop 250kg of CO2. Our mission is to support both corporate businesses and UK households to reduce their carbon footprint through responsible technology refurbishment and ethical computer reuse as part of the circular economy to benefit climate and deliver social value. Throughout the report year, we have reduced CO2 emissions by over 400 tonnes by refurbishing and upgrading surplus tech devices that have gone on to support charity causes across the UK or sold through our refurbished eShop as part of the circular economy.

Caring for Community – we have continued to support a diverse range of beneficiaries through the year, ranging from volunteers, unemployed veterans and young carers, to refugees, homeless people and those fleeing domestic abuse. The exact number is hard to measure and our impact far greater than we know, as many will share devices particularly at drop-in support centres and food banks. During the reporting period, we donated over 200 devices to beneficiaries in need. This does not include the monetary value of donations provided through charity discounts on purchases from our eShop. This provided a valuable sustainable income model to cover our charitable activities plus employment and volunteer opportunities.

Board – Our Board of Trustees remained the same throughout the year and continued to provide guidance and knowledge to the charity, whilst also referring to the Charity Commission's general guidance on public benefit when reviewing our risk register, strategy, policies and procedures.

Management Team – our team has been refurbishing computers since 1996. We have a strong management team who support, guide and learn from each other and their peers.

Employability Skills – we provided six work experience placements for young people during the year, with in-house training for health and safety and manual handling. Work experience placements were taught how to prepare donated devices for sale and donation. They were given a crash course regarding the components of computers and what we use to upgrade and repair devices. We also asked them to help us with organising, sorting cables and bringing in donations to the workshop.

Volunteering – we increased our volunteering opportunities during the period and also provided volunteer work

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

experience placements. We estimate that they contributed over 2,000 volunteer hours providing us with strategic leadership, marketing consultancy, and IT refurbishment. They consist of retired professionals, corporate volunteers and under 25s with special needs and NEETs.

Equality, Inclusion, Diversity and Accessibility – we further developed our EIDA Policy through a consultative process with the Board, staff and volunteers to deliver effective operations by better understanding our people.

Health and Wellbeing – we continue to operate flexible working practices such as homeworking, hybrid and condensed hour contracts to meet the varied needs of our people through digital transformation.

Income diversification - our Marketing Consultant continued to develop our e-commerce platform and continuously optimised, and worked on, the SEO targeting to provide low cost refurbished equipment to those who might not be eligible for our free donations. Thus, reducing waste and providing employment opportunities for NEETs.

Product diversification – we received increased demand for mobile phones and we secured further free SIM cards through a partnership with Vodafone that were especially well received by beneficiaries. We also increased our donations of laptops to refugees following the war in Ukraine to enable them to keep in touch with their loved ones, reduce their social isolation, improve their access to online support and help them to find employment.

National Outreach - we continued to hold our national IT Appeals across multiple sites and donated IT devices to charities whilst appealing for redundant IT equipment. Videos of our donations can be viewed on our website where our charity partners talk about the impact we make with our donations of equipment.

Case Study: work experience for NEET

In October 2024 Jake (19 years old) joined C4C on a voluntary work experience placement, gaining hands-on experience in our workshop focussed on refurbishing donated computers for the circular economy.

Fast forward, and in February 2025, we were delighted to announce that Jake had become a permanent IT Technician on our team.

Starting out, Jake was naturally feeling a little nervous but since embarking on his first ever permanent position, Jake has built strong technical skills from diagnosing hardware issues to troubleshooting software problems with his knowledge and confidence growing massively.

Beyond the tech, Jake says the biggest growth has been personal. “I used to be quite introverted and would often avoid interactions with others. Working with the team has helped me build confidence and communication skills. These skills have now become integral to my role. Everyone is so supportive and willing to help, which has made it easier to feel comfortable.”

Jake’s thriving and loving the fact that his work gives tech a second life instead of going to landfill. He’s already got his sights set on learning more from soldering to board-level repairs and gaining IT certifications.

Matthew Swan, C4C’s Workshop Team Leader said of Jake “Since Jake joined us in October 2024 on a work experience placement, he has shown great enthusiasm and work ethic. With his willingness to learn and challenge himself, he has more than earned his full-time position in our team. I think I speak for the whole staff when I say we are thrilled that Jake has decided to join the C4C team and we all look forward to working with him in the future.”

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

Thank you quotes from Charities

Mencap – “We are really grateful to you all for your kind donations. The laptops and tablets enable us to introduce technology to those who have limited access or opportunities to use them and further their development.”

CROPS UK - “This laptop donation enables us to train mentors to support students suffering with SEMH difficulties. This allows us to bring more mentors into schools and work with young people.”

Happy Tears Foundation – “IT equipment will provide our staff and volunteers with the tools needed to access online resources, manage data and streamline administrative tasks, making the organisation more efficient.”

Looking forward to 2025

Computers 4 Charity remains focused on achieving our strategic goals of reducing digital poverty for our community and climate change. We plan to work towards the National TOMS Framework by:

Promoting Skills and Employment – through volunteer and work experience opportunities to promote growth and development opportunities within Kent. We are developing our support for young people through work experience and aim to deliver a vocational course alongside the experience. We will continue our work with schools and charities through corporate match funding programmes for them to increase their IT provision to pupils and educate in reuse as part of the UN sustainability goals to reduce poverty. We aim to pay our people above minimum wage with a bonus scheme and aim to be a Living Wage Employer by the end of 2025.

Creating Healthier, Safer and More Resilient Communities - we will continue to data wipe and refurbish devices and focus on redistribution of tech to our charity partners to reduce digital poverty and increase access to online health services.

Protecting and Improving our Environment – We have a NET Zero Plan and aim to more than double our CO2 saving in 2025. This will be achieved by increasing the number of devices we give a second life through refurbishing.

Each device given a true second life through upgrade means a new one does not have to be manufactured; over 80% of a computer's carbon footprint is in its production. Every upgraded laptop saves the planet from 150kg of additional CO2 emissions and each desktop 250kg of CO2*.

Promoting Social Innovation – Investment continues to be made in our donor development experience with a bespoke CRM system designed by our Chief Technology Officer and seasonal e-newsletters designed by our Marketing Officer, with reciprocal marketing opportunities for our corporate sponsors.

* Notes:

Scope 3 Emissions:

<https://www.carbontrust.com/resources/briefing-what-are-scope-3-emissions>

Lancaster University

The real climate and transformative impact of ICT: A critique of estimates, trends and regulations 2021
<https://www.sciencedirect.com/science/article/pii/S2666389921001884>

Harvard University

Smaller, faster, greener: Examining the environmental impact of computation and the future of green

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

computing, 2021 <https://www.seas.harvard.edu/news/2021/03/smaller-faster-greener>

Financial review

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• **Reserves policy**

Much of the company's charitable work cannot be expressed in financial terms and the aim of the Trustees is to accumulate a sufficient corpus of funds so that this work can be carried on. The charity also accumulates stocks of donated PCs and other IT equipment which are held in reserve to meet the needs and specific requests from other charities.

Unrestricted reserves as of 31st December 2024 was in deficit by £83,949 although the Trustees aim to accumulate unrestricted funds equal to three months operating costs.

• **Principal funding**

The Charity is principally funded by the income from its on-line eBay charity shop sales. We fund our give-aways by selling a proportion of the items donated by our donor partners. Together with some corporate sponsorship and grant funding, this enables us to give unemployed young people work experience, training and jobs and donate devices to charities free-of charge. Buyers can select a range of device specifications and add-ons, which are all refurbished and help enable us to be as self-funding as possible.

• **Financial summary**

The charity's income increased from £445,048 in 2023 to £525,424 in 2024.

Donations and legacies was broadly in line with the prior year - £47,472 (2023: £48,035) with £34,000 being restricted funds.

Income from our charitable activities increased from £397,005 to £482,941 for the year.

The charity significantly increased its total expenditure from £461,668 in 2023 to £588,411 resulting in a deficit of £62,987 (2023: £16,620).

Expenditure on raising funds was reduced from the previous year £26,173 (2023: £35,575).

Structure, governance and management

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

● **Constitution**

Digital Pipeline is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 10 December 2006, amended by Special Resolution dated 16 July 2012 and is a registered charity number 1118674 in England and Wales and SC043181 in Scotland.

● **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

● **Organisational structure and decision-making policies**

Details of the organisational structure:

- Board of Members
- Board of Trustees/Directors
- Honorary Chief Executive
- Marketing, Administration, Finance, ICT and Operations

● **Policies adopted for the induction and training of Trustees**

Trustees are familiar with the work of the charity and have a wide knowledge of business and commerce. They are guided by the Memorandum and Articles of Association, a copy of which is distributed to new Trustees along with copies of the latest financial statements. Trustees are then introduced to people involved with the organisation. Meetings are arranged with key people involved in the organisation to discuss information contained in the Trustees Induction Pack and we are members of NCVO for training and best practice.

● **Risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The trustees review the risk register annually with the main risks identified as:

1. *Going concern to deliver social impact.* Mitigation: the charity operates a lean sustainable operations model with reserves of cash and equipment which can be sold.
2. *Global and economic uncertainty.* Mitigation: diversifying our income opportunities.
3. *Failure to recruit and retain staff or trustees with the capabilities needed.* Mitigation: investment into training and wellbeing to ensure staff and trustee retention remains high.
4. *Absenteeism.* Mitigation: flexible working and a flexible workforce who cover for each other.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

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 . 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 judgments 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 29 October 2025 and signed on their behalf by:

Mark Lawrence

DIGITAL PIPELINE
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of Digital Pipeline ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Brian Pusser

24 Downsvew, Chatham, Kent, ME5 0AP

Dated: 31 October 2025

ACCA

DIGITAL PIPELINE
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	34,000	8,472	42,472	48,035
Charitable activities	4	-	482,941	482,941	397,005
Investments	5	-	11	11	8
Total income		34,000	491,424	525,424	445,048
Expenditure on:					
Raising funds	6	-	26,173	26,173	35,575
Charitable activities	8	12,070	550,168	562,238	426,093
Total expenditure		12,070	576,341	588,411	461,668
Net movement in funds		21,930	(84,917)	(62,987)	(16,620)
Reconciliation of funds:					
Total funds brought forward		13,070	968	14,038	30,658
Net movement in funds		21,930	(84,917)	(62,987)	(16,620)
Total funds carried forward		35,000	(83,949)	(48,949)	14,038

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

The notes on pages 14 to 27 form part of these financial statements.

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REGISTERED NUMBER: 06035936

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	17,003	13,026
		<u>17,003</u>	<u>13,026</u>
Current assets			
Debtors	14	44,861	28,815
Cash at bank and in hand		2,695	32,782
		<u>47,556</u>	<u>61,597</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(87,315)	(27,120)
Net current liabilities / assets		<u>(39,759)</u>	<u>34,477</u>
Total assets less current liabilities		<u>(22,756)</u>	<u>47,503</u>
Creditors: amounts falling due after more than one year	16	(26,192)	(33,465)
Net liabilities / assets excluding pension asset		<u>(48,948)</u>	<u>14,038</u>
Total net assets		<u><u>(48,948)</u></u>	<u><u>14,038</u></u>
Charity funds			
Restricted funds	18	35,000	13,070
Unrestricted funds	18	(83,948)	968
Total funds		<u><u>(48,948)</u></u>	<u><u>14,038</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

The financial statements were approved and authorised for issue by the Trustees on 29 October 2025 and signed on their behalf by:

Mark Lawrence

The notes on pages 14 to 27 form part of these financial statements.

DIGITAL PIPELINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Digital Pipeline using Working Name '*Computers 4 Charity, Caring for Climate and Community*' is a company limited by guarantee incorporated in England and Wales and registered charity number 1118674 in England and Wales and SC043181 in Scotland. The operating premises are located at A6 (Unit 4), 1st Floor, Powerhub Business Centre, St. Peters Street, Maidstone, Kent, ME16 0ST and the registered office at 16 Bower Street, Maidstone, Kent, ME16 8SD.

2. Accounting policies

2.1 Basis of preparation of financial statements

The 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 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Digital Pipeline meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 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.

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

DIGITAL PIPELINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	
Plant and machinery	-	33% straight line
Motor vehicles	-	20% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	20% and 33% straight line

2.6 Stocks

For resale - the Trustees consider it impractical, considering the time cost, to measure the fair value of goods donated for resale and therefore donated goods are recognised when they are sold.

For donation to beneficiaries - the charity aims to recognise donated goods for distribution to its beneficiaries as a component of donations when it is distributed, with an equivalent amount recognised as charitable expenditure and measured at its fair value.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	-	8,472	8,472
Grants	34,000	-	34,000
	<u>34,000</u>	<u>8,472</u>	<u>42,472</u>
	<u>34,000</u>	<u>8,472</u>	<u>42,472</u>
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	-	3,778	3,778
Grants	42,424	1,833	44,257
	<u>42,424</u>	<u>5,611</u>	<u>48,035</u>
	<u>42,424</u>	<u>5,611</u>	<u>48,035</u>

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Sale of IT Equipment	311,902	311,902	266,554
Appeals (PR income)	159,950	159,950	127,000
Recycle income	10,999	10,999	1,501
Overhead recovery income	90	90	1,950
	<u>482,941</u>	<u>482,941</u>	<u>397,005</u>
	<u>482,941</u>	<u>482,941</u>	<u>397,005</u>

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Investment income - local cash	11	11	8

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Marketing and other fundraising costs	23,577	23,577
Wages and salaries	2,500	2,500
National Insurance	67	67
Pension costs	29	29
	<u>26,173</u>	<u>26,173</u>

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Marketing and other fundraising costs	3,058	20,248	23,306
Wages and salaries	3,000	8,695	11,695
National Insurance	-	401	401
Pension costs	-	173	173
	<u>6,058</u>	<u>29,517</u>	<u>35,575</u>

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £
Grants, Sale of IT Equipment	514	514
	<i>Grants to Institutions 2023 £</i>	<i>Total funds 2023 £</i>
Grants, Sale of IT Equipment	36	36

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Sale of IT Equipment	12,070	455,488	467,558
Appeals (PR income)	-	94,680	94,680
	12,070	550,168	562,238
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Sale of IT Equipment	26,377	314,095	340,472
Appeals (PR income)	41	85,580	85,621
	26,418	399,675	426,093

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Sale of IT Equipment	305,749	514	161,295	467,558
Appeals (PR income)	86,288	-	8,392	94,680
	<u>392,037</u>	<u>514</u>	<u>169,687</u>	<u>562,238</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Grant funding of activities 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Sale of IT Equipment	205,988	36	134,448	340,472
Appeals (PR income)	78,204	-	7,418	85,622
	<u>284,192</u>	<u>36</u>	<u>141,866</u>	<u>426,093</u>

10. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	500	300
	<u>500</u>	<u>300</u>

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Staff costs

	2024	2023
	£	£
Wages and salaries	344,762	299,314
Social security costs	21,074	13,795
Contribution to defined contribution pension schemes	5,400	3,441
	371,236	316,550

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Administration	2	3
Appeals	1	1
Workshop	11	9
Fundraising	-	1
	14	14

No employee received remuneration amounting to more than £60,000 in either year.

The Honorary Chief Executive role was undertaken pro bono during the year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Tangible fixed assets

	Short-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation						
At 1 January 2024	-	4,150	14,000	3,061	3,188	24,399
Additions	8,948	-	-	-	-	8,948
At 31 December 2024	<u>8,948</u>	<u>4,150</u>	<u>14,000</u>	<u>3,061</u>	<u>3,188</u>	<u>33,347</u>
Depreciation						
At 1 January 2024	-	3,855	3,082	1,249	3,188	11,374
Charge for the year	1,790	295	2,184	702	-	4,971
At 31 December 2024	<u>1,790</u>	<u>4,150</u>	<u>5,266</u>	<u>1,951</u>	<u>3,188</u>	<u>16,345</u>
Net book value						
At 31 December 2024	<u>7,158</u>	<u>-</u>	<u>8,734</u>	<u>1,110</u>	<u>-</u>	<u>17,002</u>
At 31 December 2023	<u>-</u>	<u>294</u>	<u>10,918</u>	<u>1,813</u>	<u>-</u>	<u>13,025</u>

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	36,067	28,815
Other debtors	4,278	-
Prepayments and accrued income	4,516	-
	<u>44,861</u>	<u>28,815</u>

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other loans	11,273	8,135
Trade creditors	49,128	3,324
Other taxation and social security	11,061	4,519
Other creditors	1,116	908
Accruals and deferred income	14,737	10,234
	87,315	27,120

16. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Other loans	26,192	33,465
	26,192	33,465

Included within the above are amounts falling due as follows:

	2024 £	2023 £
Between one and two years		
Other loans	7,958	7,273
	7,958	7,273
Between two and five years		
Other loans	18,234	26,192
	18,234	26,192
Over five years		

17. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	2,695	32,782
	2,695	32,782

Financial assets measured at fair value through income and expenditure comprise cash balances.

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds - all funds	968	491,424	(576,340)	(83,948)
Restricted funds				
Arnold Clark	1,070	-	(1,070)	-
Colyer-Fergusson	-	30,000	-	30,000
Kent Community Foundation	10,000	-	(5,000)	5,000
Sackler Trust	1,000	-	(1,000)	-
Skinnners Foundation	1,000	-	(1,000)	-
Baily	-	4,000	(4,000)	-
	<u>13,070</u>	<u>34,000</u>	<u>(12,070)</u>	<u>35,000</u>
Total of funds	<u><u>14,038</u></u>	<u><u>525,424</u></u>	<u><u>(588,410)</u></u>	<u><u>(48,948)</u></u>

19. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	968	491,424	(576,340)	(83,948)
Restricted funds	13,070	34,000	(12,070)	35,000
	<u>14,038</u>	<u>525,424</u>	<u>(588,410)</u>	<u>(48,948)</u>

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	17,003	17,003
Current assets	35,000	12,556	47,556
Creditors due within one year	-	(87,315)	(87,315)
Creditors due in more than one year	-	(26,192)	(26,192)
Total	<u>35,000</u>	<u>(83,948)</u>	<u>(48,948)</u>

21. Pension commitments

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the charity to the fund and amounted to £5,354 (2023 - £3,441). At the balance sheet date £1,116 (2023 - £908) was payable to the fund and is included in other creditors.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

22. Operating lease commitments

At 31 December 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	55,481	31,030
Later than 1 year and not later than 5 years	53,555	109,037
	109,036	140,067

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2024	2023
	£	£
Operating lease rentals	31,030	-
Changes in lease payments arising from COVID-19 related rent concessions	-	-

23. Related party transactions

Donations, grants and other financial support received without conditions totalling £159,950 (2023: £127,000) were received during the year from Trustees and Senior Management and from entities connected with the Trustees and Senior Management.

DIGITAL PIPELINE

England & Wales - Charity number 1118674

Accounts

DIGITAL PIPELINE
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

DIGITAL PIPELINE
(A company limited by guarantee)

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DIGITAL PIPELINE
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees Stephen Thompson (appointed 1 January 2022)
Mark Lawrence (appointed 1 January 2022)
Ken Rich (appointed 1 January 2022)

Company registered number 06035936

Charity registered numbers 1118674 and SC043181

Registered office A6 (Unit 4), 1st Floor
Powerhub Business Centre
St. Peters Street
Maidstone
Kent
ME16 0ST

DIGITAL PIPELINE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their Annual report together with the financial statements of the Charity for the 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. 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 to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Charity also uses the 'Working Name' *Computers 4 Charity* and strapline "*Caring for Climate and Community*".

Objectives and activities

• Policies and objectives

The Charity's objects (the "Objects") for which the Charity is established are for the benefit of the public to:

- a) advance the education of the public by providing access to information and communications technology, to computers and other hardware and to software ("ICT") and to related ICT education and training materials and ICT maintenance and support to those who have need of such equipment in developing countries (as defined by the United Nations from time to time) including but not limited to those in Africa;
- b) promote the conservation, protection and improvement of the physical and natural environment by facilitating the re-use of ICT equipment;
- c) relieve poverty by providing access to ICT, to ICT education and training materials and ICT maintenance and support to the poor and the otherwise excluded in developing countries (as defined by the United Nations from time to time) including but not limited to those in Africa;
- d) advance such purposes as are recognised as being exclusively charitable in accordance with English Law from time to time as the Trustees in their absolute discretion shall think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• Main activities undertaken to further the Charity's purposes for the public benefit

Caring for Community - A report issued by the Good Things Foundation in 2024 notes that 8.5 million people still lack basic digital skills. This had dropped from 10 million on the previous year, but while the divide may have gotten narrower, it also got deeper as more services moved online.

They also note that 3.7 million families are below the Minimum Digital Living Standard, facing barriers such as limited connectivity and insufficient digital literacy support. To enable people to adapt during an age of digital transformation of our health and benefit systems, we tailor donations to suit the beneficiary, i.e. a young person at risk of homelessness living without WIFI may need a mobile and SIM card to keep in contact with support workers, friends and family, or a young carer might need a laptop to enable them to study from home whilst caring for a family member.

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

We have continued our provision of free tech locally in our Kent coastal towns and areas of rural deprivation whilst still honouring our national outreach across the country through our national appeals programme, funded by our charity e shop sales and our generous grant makers.

Funding from Access Foundation, Cobtree, Colyer Fergusson, Edward Gosling Foundation, Kent Community Foundation, Kent Social enterprise, Maidstone Lions and Skinners Foundation, has enabled us to donate devices to those most in need in our community. This funding also assisted with our Computers 4 Kent offer, which provided Kent charities and schools with up to 50% match funding to purchase refurbished IT from our eShop.

We operate a 100% software licence compliant process and load Microsoft Windows 10 or 11 (dependant on age of device) on all that we give away to our beneficiaries, and on request for surplus sales. We ask that (where possible and practicable) those donating to us also include all physical copies of OEM software and licenses with the equipment they came preinstalled on, as these are associated with the motherboard.

Caring for Climate - Each device given a true second life through upgrade means a new one does not have to be manufactured and over 80% of a computer's carbon footprint is in its production; every upgraded laptop saving the planet from 150kg of CO2 emissions and each desktop 250kg of CO2*. This is not 'Greenwashing' or 'Phantom Forests', this is real, tangible and substantial. Most surplus IT equipment seems to be between 3 and 7 years old, the oldest we work with being 10 years old. We have found that older devices need to be upgraded to give them a real second life. Although refurbishment does help by cleaning out all the dust to increase thermal efficiency, it can't stop slowdowns and freezes due to available RAM overflowing, slow or full hard drives and videos being pixilated or juddery.

Many devices have two RAM slots and only one RAM stick; where practical we add another RAM stick so the device runs quicker. Desktops in particular often have two or more hard drive slots with only one drive installed, where practical we add another drive (ideally solid state), so the device runs quicker and has more storage capacity. Where graphics cards are integrated into the motherboard and there is a slot for an external faster video card, where practical we install one to achieve better screen resolution and refresh rates.

Environmental compliance - We fulfil 100% of environmental rules, regulations and responsibilities, saving computers from being scrapped, dumped or landfilled. In the event that we are given non-working IT equipment, which is "waste" (see notes). We hold:

- Environment Permit (CBDL11078), Environmental Permitting (England and Wales) Regulations 2016,
- Registered Producers of Hazardous Waste number ODR619 as ID: HazWasteReg – 1583003,
- Registered Carrier of Controlled Waste PCD/CBDL11078

Environmental "waste" - we aim to only accept working IT equipment, that is "used" or "second hand" but "working" as originally designed and intended as its original purpose of manufacturing. This is not "waste". We do not recycle, we refurbish and re use; recycling destroys the computers. We do not break down IT equipment into its basic materials and recycle the metal, plastic, aluminium, gold, platinum, etc. Rather, we data wipe, clean and repair, sometimes upgrading with additional hard drives and RAM, then load fresh operating system software for re use. At all times all the equipment is in working condition and fully operational, from beginning to end.

Waste Electrical and Electronic Equipment (WEEE) - ideally we do not want to receive, handle or process non working, broken or irreparable computer equipment; that is "waste". However, we do occasionally unintentionally, or sometimes intentionally in order to receive other donations of value and use, accept or receive non working equipment and have all the environmental permits we understand are needed. Just in case we are given equipment we cannot use we have secured all the relevant permissions to handle IT waste,

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

bearing in mind a fundamental difference between commercial refurbishers and us; we own the equipment from the moment it is donated. Commercial refurbishers do not normally own the equipment they handle and so require a different set of environmental permits. All our equipment belongs to us from when we receive it up until we give it away or sell the surplus, including non operational IT waste.

Every item is tracked and traced throughout with a unique ID number and barcode label, with a duplicate label attached to each Donor Form, the ID is scanned into our database and assigned to a donation. Everything is tested and checked for functionality and, along with the serial numbers and specifications, entered into our database. On request, an audit report can be provided, including any client asset tag details that were present on the devices; all IT equipment supplier data is held securely.

Achievements and performance

● **Review of activities**

Caring for Climate - our Net Zero Plan has enabled us improve our carbon footprint in everything we do, from packaging to hybrid working. We support our corporate partners to achieve this with provision of climate reduction certificates for each device they donate for refurbishment instead of sending for recycling or waste. During the period we prevented approximately 4,200 systems from going to landfill. This was a decrease from the previous year of around 800 units, but this was to be expected as we slowly transitioned into a social enterprise, we are unable to reuse much older equipment. Around 700 of these devices were broken or unsuitable and were sent to our recycling partner, London Mining.

CO2 emissions Reduction - Each device given a true 2nd life through upgrade means a new one does not have to be manufactured and over 80% of a computer's carbon footprint is in its production; every upgraded laptop saving the planet from 150kg of CO2 emissions and each desktop 250kg of CO2. Our mission is to support both corporate businesses and UK households to reduce their carbon footprint through responsible technology refurbishment and ethical computer reuse as part of the circular economy to benefit climate and deliver social value. Throughout the report year, we have reduced CO2 emissions by a staggering **270 tonnes** by refurbishing and upgrading surplus tech devices that have gone on to support charity causes across the UK or sold through our refurbished eShop as part of the circular economy.

Caring for Community – we have supported a diverse range of beneficiaries through the year, ranging from volunteers, unemployed veterans and young carers, to refugees, homeless people and those fleeing domestic abuse. The exact number is hard to measure and our impact far greater than we know, as many will share devices particularly at the drop in support centres and food banks. During the reporting period, we donated over 300 devices to beneficiaries in need. This does not include the monetary value of donations provided through charity discounts on purchases from our eShop.

In addition, we sold approximately 1,700 items, including peripherals or small items, for example we sold approximately 900 laptops, 550 desktops and All In Ones, and 175 phones through our charity e shop to reduce waste, recycling and provide affordable IT to those who may not meet our criteria for free equipment. This provided a valuable sustainable income model to cover our charitable activities plus employment and volunteer opportunities.

Computers 4 Kent – Our pilot project launched on 1st March 2023, supported by The Cook Foundation where match funding grants were provided, with £10,000 release on the first of each month on a first come, first served basis for a period of three months.

DIGITAL PIPELINE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

During the three months following our launch, the following schools and charities were able to purchase refurbished IT equipment with 50% match funding:

- Repton Community Centre
- Harmony Therapy Trust
- Samphire Star & Education
- Canterbury District Volunteer Centre
- Slade Primary School
- Brenzett CE Primary School
- Slade Primary School

This was a total saving of £23,834.87 for the schools and charities listed.

After the initial three month period, the funding from our donor was reduced but we were still able to provide a 25% match funding offer. Throughout the year we provided registered schools and charities with further discounts that created a total saving of £40,564 for the reporting period.

“Computers 4 Charity have given us some much-needed breathing room in our hardware budget; this order has allowed us to upgrade some PCs that were over ten years old and bring our computer suites back to strength. The quality of the refurbishments is impressive; students and staff are excited about having ‘new’ machines. Great service, great delivery, great machines – and with the grant funding, I’ve been able to upgrade much more already this year than I thought I would. This will have a direct positive impact on the quality of teaching across our schools.” – Samphire Star Education Trust

Board – Our Board of Trustees remained the same throughout the year and continued to provide guidance and knowledge to the charity, whilst also referring to the Charity Commission’s general guidance on public benefit when reviewing our risk register, strategy, policies and procedures.

Management Team – our team has been refurbishing computers since 1996 and this year we promoted our Project Coordinator to Operations Manager, following her return from maternity leave. We have a strong management team who support, guide and learn from each other and their peers.

Employability Skills – we provided five work experience placements for young people with in-house training for health and safety and manual handling. An external course run by St. John’s Ambulance on ‘Health and Safety in the Workplace’ was also attended by four Workshop employees. Work experience placements were taught how to prepare donated devices for sale and donation. They were given a crash course regarding the components of computers and what we use to upgrade and repair devices. We also asked them to help us with organising, sorting cables and bringing in donations to the workshop. Generous funding from Skinners will also allow to provide some vocational training in 2024.

Volunteering – we doubled our volunteering opportunities during the period and also provided volunteer work experience placements. Our volunteer numbers are low for the charity sector, and we estimate that they contributed over 2,000 volunteer hours providing us with strategic leadership, marketing consultancy, and IT refurbishment. They consist of retired professionals, corporate volunteers and under 25s with special needs.

Equality, Inclusion, Diversity and Accessibility – we developed our EIDA Policy through a consultative process with the Board, staff and volunteers to deliver effective operations by better understanding our people. Our team comprises equal numbers of over 55s and under 25s to deliver our service by sharing our skills, knowledge and experience through peer support.

Health and Wellbeing – we implemented flexible working practices such as homeworking, hybrid and condensed hour contracts to meet the varied needs of our people through digital transformation. Our trained

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Mental Health First Aider continued to support our employees and volunteers, some of whom may be carers or have lived experience of mental health conditions. The team were taken out for a Christmas lunch at the end of the year to say 'thank you' for the continual work.

Income diversification - our Marketing Consultant continued to develop our e-commerce platform and continuously optimised, and worked on the SEO targeting to provide low cost refurbished equipment to those who might not be eligible for our free donations. Thus, reducing waste and providing employment opportunities for NEETs.

Product diversification – we received increased demand for mobile phones and we secured further free SIM cards through a partnership with Vodafone that were especially well received by survivors of Domestic Abuse and refugees via our partnership with Red Cross. We also increased our donations of laptops to refugees following the war in Ukraine to enable them to keep in touch with their loved ones, reduce their social isolation, improve their access to online support and help them to find employment.

National Outreach - we continued to hold our national IT Appeals across 12 sites and donated IT devices to charities whilst appealing for redundant IT equipment. We would like to thank Halfords, Dixons Retail Limited, Denton Homes Surrey Limited and Maidstone UK Property Limited for providing us with a national network of sites for local organisations and individuals to donate their IT equipment with minimal travelling. This reduces our road miles carbon footprint, and assists re use of computers through give aways to charities in the local area to maximise our community benefit. We also work in partnership with The Turing Trust, based in Edinburgh. Videos of our donations can be viewed on our website where our charity partners talk about the impact we make with our donations of equipment.

Kent – we increased our local charity partnerships through our Computers 4 Kent offer. A grant from Skinners Foundation allowed us to provide NEET placements for young people within Kent and a grant/loan from Kent Community Foundation provided us with funding for our Computers 4 Kent project, directly benefiting those in our local community.

Case Study: work experience for NEET

"In late October 2023, I became aware of a volunteering opportunity at C4C, due to having heard of the charity under the name of Computers 4 Africa as well as having a keen interest in consumer gaming hardware and technology. During this time, I was welcomed by people dedicated to the ethos of environmental sustainability and the ethical use of computers in the UK. Although my roles at the time were unspecialised, I was still able to be useful as an extra pair of hands around the workshop and so overall, it was a positive experience.

Come April 2024 I had accepted the opportunity to be employed by the charity in the workshop department. There, I learned more about the processes involved with taking in a used computer and preparing it to be sold in the best condition possible so that the public is encouraged to reuse perfectly functional electronics in lieu of buying new. This allowed me to learn new skills such as how to troubleshoot defective items and wipe data from drives.

A few weeks later, I was able to move to the sales team where I could develop skills in customer service like responding to return requests, learning how to present an item online such that the title and description appeal to as many potential customers as possible, then identifying useful feedback to improve the way we sell items from listing to packaging. Along the way I have learnt how to communicate 1 on 1 with customers such that they are sold the items with specifications they require, even though they may not be technically literate. I have also been able to form positive relationships with my co-workers with whom I have already shared great success, which has been a great source of confidence". – Dan Thompson – 22 years old – IT Sales and E-Commerce Assistant

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Case Study: support for family in Kent

M is a young mother supported by Snodland Food Assist. M sadly recently lost her husband to cancer and has two young children. Unable to find employment following her recent bereavement, M had been supported with food from Snodland Food Assist. M has no access to technology and has been trying to job hunt using the local library computer with her two young children in tow. Computers 4 Charity were able to meet this beneficiary's need by donating a laptop to support the young family.

"We would like to thank Computers 4 Charity for providing a laptop to help our client find work to support her family following her recent bereavement. Having a laptop will make searching for available jobs a lot easier whilst she continues to provide care for her two young children." – Snodland Food Assist

Thank you quotes from Charities

A survivor's Story, Kent : "Thank you So Much To Computers 4 Charity, this will help us so much to become up to date and help other victims giving them the support and information they need to help rebuild their lives. As we all know abuse has no gender.

Imago Kent: "We would like to take the opportunity to thank Computers 4 Charity for donating laptops to Imago. These will go to Young Carers or children and young people with disabilities who access our Short Breaks service. It can be hard for young people to stand out and be different from others. Having access to a laptop to complete homework and do research provides a real benefit to them and makes life so much easier. Thank you again."

Emmaus Greenwich – "Thank you so much for the laptop! Our previous laptop had a damaged screen so now we're able to see everything clearly. We're using it for our Companion training sessions and for our community quiz nights!"

Assisted Accommodation – "Assisted Accommodation house 170 clients, the age demographics of our clients, mostly are under 35 years old. We work hard to encourage them to reach their goals in Education, Training & Employment. All our clients are on universal credit, where they are committed to search for employment. We are working on rolling out free wifi at all our properties to further ensure that none of our clients are face not face with digital poverty.'

Looking forward to 2024

Computers 4 Charity is focused on achieving our strategic goals of reducing digital poverty for our community and climate change by its reuse programme with a 3 year stabilisation grant for core costs, staff training and wellbeing events by Colyer Fergusson. We plan to work towards the National TOMS Framework by:

Promoting Skills and Employment – through volunteer and work experience opportunities to promote growth and development opportunities within Kent. We are developing our support for young people through work experience and aim to deliver a vocational course alongside the experience. We will continue our work with schools and charities through corporate match funding programmes for them to increase their IT provision to pupils and educate in reuse as part of the UN sustainability goals to reduce poverty. We aim to pay our people above minimum wage with a bonus scheme and aim to be a Living Wage Employer by the end of 2024.

Creating Healthier, Safer and More Resilient Communities - we will continue to data wipe and refurbish devices and focus on redistribution of tech to our charity partners to reduce digital poverty and increase access to online health services.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Protecting and Improving our Environment – We have a NET Zero Plan and aim to save 1,000 tonnes of CO₂ in 2024. This will be achieved in the main by giving 4,000 desktop computers (or laptop equivalents) a second life, through refurbishing.

Each device given a true second life through upgrade means a new one does not have to be manufactured and over 80% of a computer's carbon footprint is in its production; every upgraded laptop saving the planet from 150kg of CO₂ emissions and each desktop 250kg of CO₂*.

* Notes:

Scope 3 Emissions:

<https://www.carbontrust.com/resources/briefing-what-are-scope-3-emissions>

Lancaster University

The real climate and transformative impact of ICT: A critique of estimates, trends and regulations 2021
<https://www.sciencedirect.com/science/article/pii/S2666389921001884>

Harvard University

Smaller, faster, greener: Examining the environmental impact of computation and the future of green computing, 2021 <https://www.seas.harvard.edu/news/2021/03/smaller-faster-greener>

Promoting Social Innovation - investment is being made on our donor development experience with a bespoke CRM designed by our Head of Refurbishment and seasonal e-newsletters to be designed by our Marketing Officer with reciprocal marketing opportunities for our corporate sponsors.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

Much of the company's charitable work cannot be expressed in financial terms and the aim of the Trustees is to accumulate a sufficient corpus of funds so that this work can be carried on. The charity also accumulates stocks of donated PCs and other IT equipment which are held in reserve to meet the needs and specific requests from other charities.

Unrestricted reserves as of 31st December 2023 was in surplus by £968 although the Trustees aim to accumulate unrestricted funds equal to three months operating costs.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

• **Principal funding**

The Charity is principally funded by the income from its on-line eBay charity shop sales.

We fund our give-aways by selling surpluses, items that our charity beneficiaries do not want or less than 50% of the computers we receive. Together with some corporate sponsorship and grant funding, this is what enables us to give unemployed young people work experience, training and jobs and donate devices to charities free-of-charge.

In order to fund the refurbishment and upgrade of equipment we run a charity e-Shop with a “**Buy One, Give One Free**” policy; each item bought enables us to give one away free-of-charge to another charity. Buyers can select a range of device specifications and add-ons, which are all refurbished and help enable us to be as **self-funding** as possible.

• **Financial summary**

The charity's income increased from £406,468 in 2022 to £445,048 in 2023.

Donations and legacies increased from £27,833 to £48,035 with £42,424 being restricted funds. Income from our charitable activities increased from £378,633 to £397,005 for the year.

The charity significantly increased its total expenditure from £396,660 in 2022 to £461,668 making a deficit of £16,620 in 2023.

Expenditure on raising funds was generally in line with the previous year £35,575 (2022: £35,145).

Structure, governance and management

• **Constitution**

Digital Pipeline is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 10 December 2006, amended by Special Resolution dated 16 July 2012 and is a registered charity number 1118674 in England and Wales and SC043181 in Scotland.

• **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

• **Organisational structure and decision-making policies**

Details of the organisational structure:

- Board of Members
- Board of Trustees/Directors
- Honorary Chief Executive
- Marketing, Administration, Finance, ICT, Operations and Fundraising

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

• **Policies adopted for the induction and training of Trustees**

Trustees are familiar with the work of the charity and have a wide knowledge of business and commerce. They are guided by the Memorandum and Articles of Association, a copy of which is distributed to new Trustees along with copies of the latest financial statements. Trustees are then introduced to people involved with the organisation. Meetings are arranged with key people involved in the organisation to discuss information contained in the Trustees Induction Pack and we are members of NCVO for training and best practice.

• **Risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The trustees review the risk register annually with the main risks identified as:

1. *Going concern to deliver social impact.* Mitigation: the charity operates a lean sustainable operations model with reserves of cash and equipment which can be sold.
2. *Global and economic uncertainty.* Mitigation: diversifying our income opportunities.
3. *Failure to recruit and retain staff or trustees with the capabilities needed.* Mitigation: investment into training and wellbeing to ensure staff and trustee retention remains high.
4. *Absenteeism.* Mitigation: flexible working and a flexible workforce who cover for each other.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

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).

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities (CONTINUED)

Company law requires the Trustees to prepare financial statements for each financial . 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 judgments 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 28 October 2024 and signed on their behalf by:

Mark Lawrence

DIGITAL PIPELINE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Trustees of Digital Pipeline ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts 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 accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of International Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 an Independent examiner's report and for no other purpose. To the fullest extent permitted

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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 or for this report.

Signed:

Brian Pusser

24 Downsview, Chatham, Kent, ME5 0AP

Dated: 28 October 2024

ACCA

DIGITAL PIPELINE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	42,424	5,611	48,035	27,833
Charitable activities	4	-	397,005	397,005	378,633
Investments	5	-	8	8	2
Total income		42,424	402,624	445,048	406,468
Expenditure on:					
Raising funds	6	6,058	29,517	35,575	35,145
Charitable activities	8	26,418	399,675	426,093	361,515
Total expenditure		32,476	429,192	461,668	396,660
Net income/(expenditure)		9,948	(26,568)	(16,620)	9,808
Transfers between funds	18	2,052	(2,052)	-	-
Net movement in funds		12,000	(28,620)	(16,620)	9,808
Reconciliation of funds:					
Total funds brought forward		1,070	29,588	30,658	20,850
Net movement in funds		12,000	(28,620)	(16,620)	9,808
Total funds carried forward		13,070	968	14,038	30,658

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

The notes on pages 17 to 31 form part of these financial statements.

DIGITAL PIPELINE
(A company limited by guarantee)
REGISTERED NUMBER: 06035936

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	13,026	17,283
		<u>13,026</u>	<u>17,283</u>
Current assets			
Debtors	14	28,815	5,755
Cash at bank and in hand		32,782	16,134
		<u>61,597</u>	<u>21,889</u>
Creditors: amounts falling due within one year	15	(27,120)	(8,514)
		<u>34,477</u>	<u>13,375</u>
Total assets less current liabilities		47,503	30,658
Creditors: amounts falling due after more than one year	16	(33,465)	-
Net assets excluding pension asset		14,038	30,658
Total net assets		14,038	30,658
Charity funds			
Restricted funds	18	13,070	1,070
Unrestricted funds	18	968	29,588
Total funds		14,038	30,658

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 28 October 2024 and signed on their behalf by:

DIGITAL PIPELINE
(A company limited by guarantee)
REGISTERED NUMBER: 06035936

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

Mark Lawrence

The notes on pages 17 to 31 form part of these financial statements.

DIGITAL PIPELINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Digital Pipeline using Working Name '*Computers 4 Charity, Caring for Climate and Community*' is a company limited by guarantee incorporated in England and Wales and registered charity number 1118674 in England and Wales and SC043181 in Scotland. The registered office is A6 (Unit 4), 1st Floor, Powerhub Business Centre, St. Peters Street, Maidstone, Kent, ME16 0ST.

2. Accounting policies

2.1 Basis of preparation of financial statements

The 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 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Digital Pipeline meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 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.

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	33% straight line
Motor vehicles	-	20% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	20% and 33% straight line

2.7 Stocks

For resale - the Trustees consider it impractical, considering the time cost, to measure the fair value of goods donated for resale and therefore donated goods are recognised when they are sold.

For donation to beneficiaries - the charity aims to recognise donated goods for distribution to its beneficiaries as a component of donations when it is distributed, with an equivalent amount recognised as charitable expenditure and measured at its fair value.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	-	3,778	3,778
Grants	42,424	1,833	44,257
	<u>42,424</u>	<u>5,611</u>	<u>48,035</u>
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	-	3,186	3,186
Grants	10,990	600	11,590
Government grants	-	13,057	13,057
	<u>10,990</u>	<u>16,843</u>	<u>27,833</u>

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Sale of IT Equipment	266,554	266,554	181,818
Appeals (PR income)	127,000	127,000	196,815
Recycle income	1,501	1,501	-
Overhead recovery income	1,950	1,950	-
	<u>397,005</u>	<u>397,005</u>	<u>378,633</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Investment income - local cash	8	8	2

6. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Marketing and other fundraising costs	3,058	20,248	23,306
Wages and salaries	3,000	8,695	11,695
National Insurance	-	401	401
Pension costs	-	173	173
	<u>6,058</u>	<u>29,517</u>	<u>35,575</u>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Marketing and other fundraising costs	24,535	24,535
Wages and salaries	10,305	10,305
National Insurance	161	161
Pension costs	144	144
	<u>35,145</u>	<u>35,145</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £
Grants, Sale of IT Equipment	36	36
	<i>Grants to Institutions 2022 £</i>	<i>Total funds 2022 £</i>
Grants, Sale of IT Equipment	36	36

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Sale of IT Equipment	26,377	314,095	340,472
Appeals (PR income)	41	85,580	85,621
	26,418	399,675	426,093
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Sale of IT Equipment	8,704	250,097	258,801
Appeals (PR income)	1,216	101,498	102,714
	9,920	351,595	361,515

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Sale of IT Equipment	205,988	36	134,448	340,472
Appeals (PR income)	78,204	-	7,418	85,622
	<u>284,192</u>	<u>36</u>	<u>141,866</u>	<u>426,093</u>

	<i>Activities undertaken directly 2022 £</i>	<i>Grant funding of activities 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Sale of IT Equipment	175,612	36	83,153	258,801
Appeals (PR income)	99,510	-	3,204	102,714
	<u>275,122</u>	<u>36</u>	<u>86,357</u>	<u>361,515</u>

10. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	300	100
	<u>300</u>	<u>100</u>

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Staff costs

	2023	2022
	£	£
Wages and salaries	299,314	241,221
Social security costs	13,795	5,192
Contribution to defined contribution pension schemes	3,441	1,855
	316,550	248,268

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Administration	3	1
Appeals	1	1
Workshop	9	9
Fundraising	1	1
	14	12

No employee received remuneration amounting to more than £60,000 in either year.

The Honorary Chief Executive role was undertaken pro bono during the year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 January 2023	4,150	14,000	3,061	3,188	24,399
At 31 December 2023	<u>4,150</u>	<u>14,000</u>	<u>3,061</u>	<u>3,188</u>	<u>24,399</u>
Depreciation					
At 1 January 2023	3,092	353	483	3,188	7,116
Charge for the year	763	2,729	765	-	4,257
At 31 December 2023	<u>3,855</u>	<u>3,082</u>	<u>1,248</u>	<u>3,188</u>	<u>11,373</u>
Net book value					
At 31 December 2023	<u>295</u>	<u>10,918</u>	<u>1,813</u>	<u>-</u>	<u>13,026</u>
At 31 December 2022	<u>1,058</u>	<u>13,647</u>	<u>2,578</u>	<u>-</u>	<u>17,283</u>

14. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	28,815	4,951
Other debtors	-	804
	<u>28,815</u>	<u>5,755</u>

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other loans	8,135	-
Trade creditors	3,324	3,818
Other taxation and social security	4,519	-
Other creditors	908	-
Accruals and deferred income	10,234	4,696
	27,120	8,514

16. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Other loans	33,465	-
	33,465	-

Included within the above are amounts falling due as follows:

	2023 £	2022 £
Between one and two years		
Other loans	7,273	-
	7,273	-
Between two and five years		
Other loans	26,192	-
	26,192	-
Over five years		

17. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	32,782	16,133
	32,782	16,133

Financial assets measured at fair value through income and expenditure comprise cash balances.

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Warnborough	-	1,833	(1,833)	-	-
General funds					
General Funds - all funds	29,588	400,791	(427,359)	(2,052)	968
Total Unrestricted funds	29,588	402,624	(429,192)	(2,052)	968
Restricted funds					
Arnold Clark	1,070	-	-	-	1,070
Access Foundation	-	5,000	(5,000)	-	-
Colyer-Fergusson	-	-	(1,998)	1,998	-
Edward Gosling	-	5,000	(5,034)	34	-
Kent Community Foundation	-	12,000	(2,000)	-	10,000
Lawson Trust	-	5,000	(5,020)	20	-
Lions - Maidstone	-	424	(424)	-	-
Sackler Trust	-	5,000	(4,000)	-	1,000
Skidders Foundation	-	10,000	(9,000)	-	1,000
	1,070	42,424	(32,476)	2,052	13,070
Total of funds	30,658	445,048	(461,668)	-	14,038

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General Funds - all funds	20,850	395,478	(386,740)	29,588
Restricted funds				
Arnold Clark	-	10,990	(9,920)	1,070
Total of funds	20,850	406,468	(396,660)	30,658

19. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Designated funds	-	1,833	(1,833)	-	-
General funds	29,588	400,791	(427,359)	(2,052)	968
Restricted funds	1,070	42,424	(32,476)	2,052	13,070
	30,658	445,048	(461,668)	-	14,038

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General funds	20,850	395,478	(386,740)	29,588
Restricted funds	-	10,990	(9,920)	1,070
	20,850	406,468	(396,660)	30,658
	20,850	406,468	(396,660)	30,658

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	13,026	13,026
Current assets	13,070	48,527	61,597
Creditors due within one year	-	(27,120)	(27,120)
Creditors due in more than one year	-	(33,465)	(33,465)
	13,070	968	14,038
	13,070	968	14,038

21. Pension commitments

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,441 (2022 - £1,855). At the balance sheet date £908 (2022 - £ Nil) was payable to the fund and is included in other creditors.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

22. Operating lease commitments

At 31 December 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	31,030	-
Later than 1 year and not later than 5 years	109,037	-
	<u>140,067</u>	<u>-</u>

23. Related party transactions

Donations, grants and other financial support received without conditions totalling £127,000 (2022: £196,815) were received during the year from Trustees and Senior Management and from entities connected with the Trustees and Senior Management.

DIGITAL PIPELINE

England & Wales - Charity number 1118674

Accounts

DIGITAL PIPELINE
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

DIGITAL PIPELINE
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees Jessica Norman (appointed 12 December 2019, resigned 1 January 2022)
Michael Cook (appointed 12 December 2019, resigned 1 January 2022)
Gerald Ackroyd (appointed 12 December 2019, resigned 1 January 2022)
Stephen Thompson, Trustee (appointed 1 January 2022)
Mark Lawrence, Trustee (appointed 1 January 2022)
Ken Rich, Trustee (appointed 1 January 2022)

**Company registered
number** 06035936

**Charity registered
numbers** 1118674 and SC043181

Registered office 4 Priory Park
Mills Road
Aylesford
Kent
ME20 7PP

DIGITAL PIPELINE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their Annual report together with the financial statements of the Charity for the 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. 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 to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Charity also uses the 'Working Name' *Computers 4 Charity* and strapline "*Caring for Climate and Community*".

Objectives and activities

• Policies and objectives

The Charity's objects (the "Objects") for which the Charity is established are for the benefit of the public to:

- a) advance the education of the public by providing access to information and communications technology, to computers and other hardware and to software ("ICT") and to related ICT education and training materials and ICT maintenance and support to those who have need of such equipment in developing countries (as defined by the United Nations from time to time) including but not limited to those in Africa;
- b) promote the conservation, protection and improvement of the physical and natural environment by facilitating the re-use of ICT equipment;
- c) relieve poverty by providing access to ICT, to ICT education and training materials and ICT maintenance and support to the poor and the otherwise excluded in developing countries (as defined by the United Nations from time to time) including but not limited to those in Africa;
- d) advance such purposes as are recognised as being exclusively charitable in accordance with English Law from time to time as the Trustees in their absolute discretion shall think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• Main activities undertaken to further the Charity's purposes for the public benefit

Caring for Community - As we reflect on the upheaval of the pandemic and economic climate we believe that increased access for all to technology will help the UK to become more resilient and sustainable with equality, inclusion and empowerment for our beneficiaries. To enable people to live well during an age of digital transformation of our health and benefit systems we have increased our provision of free tech locally in our Kent coastal towns and areas of rural deprivation with funding from The Pope Fund and Colyer-Fergusson whilst still honouring our national outreach from Cornwall to Lancashire through our national appeals programme, funded by our charity e-shop sales.

We operate a 100% software licence compliant process and load Microsoft Windows 10 or 11 (dependant on age of device) on all that we give away to our beneficiaries, and on request for surplus sales. We ask that

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities (continued)

(where possible and practicable) those donating to us also include all physical copies of OEM software and licenses with the equipment they came preinstalled on, as these are associated with the motherboard.

Caring for Climate - Each device given a true 2nd life through upgrade means a new one does not have to be manufactured and over 80% of a computer's carbon footprint is in its production; every upgraded laptop saving the planet from 150kg of CO2 emissions and each desktop 250kg of CO2*. This is not 'Greenwashing' or 'Phantom Forests', this is real, tangible and substantial. Most surplus IT equipment seems to be between 3 and 7 years old, the oldest we work with being 10 years old. We have found that older devices need to be upgraded to give them a real 2nd life. Although refurbishment does help by cleaning out all the dust to increase thermal efficiency, it can't stop slowdowns and freezes due to available RAM overflowing, slow or full hard drives and videos being pixilated or juddery.

Many devices have two RAM slots and only one RAM stick; where practical we add another RAM stick so the device runs quicker. Desktops in particular often have two or more hard drive slots with only one drive installed, where practical we add another drive (ideally solid state), so the device runs quicker and has more storage capacity. Where graphics cards are integrated into the motherboard and there is a slot for an external faster video card, where practical we install one to achieve better screen resolution and refresh rates.

Environmental compliance - We fulfil 100% of environmental rules, regulations and responsibilities, saving computers from being scrapped, dumped or landfilled. In the event that we are given non-working IT equipment, which is "waste" (see notes). We hold:

- Environment Permit (CBDL11078), Environmental Permitting (England and Wales) Regulations 2016,
- Registered Producers of Hazardous Waste number ODR619 as ID: HazWasteReg – 1583003,
- Registered Carrier of Controlled Waste PCD/CBDL11078

Environmental "waste" - we aim to only accept working IT equipment, that is "used" or "second hand" but "working" as originally designed and intended as its original purpose of manufacturing. This is not "waste". We do not recycle, we refurbish and re-use; recycling destroys the computers. We do not break down IT equipment into its basic materials and recycle the metal, plastic, aluminium, gold, platinum, etc. Rather, we data wipe, clean and repair, sometimes upgrading with additional hard drives and RAM, then load fresh operating system software for re-use. At all times all the equipment is in working condition and fully operational, from beginning to end.

Waste Electrical and Electronic Equipment (WEEE) - we ideally do not want to receive, handle or process non-working, broken or irreparable computer equipment; that is "waste". However, we do occasionally unintentionally, or sometimes intentionally in order to receive other donations of value and use, accept or receive non-working equipment and have all the environmental permits we understand are needed. Just in case we are given equipment we cannot use we have secured all the relevant permissions to handle IT waste, bearing in mind a fundamental difference between commercial re-furbishers and us; we own the equipment from the moment it is donated. Commercial re-furbishers do not normally own the equipment they handle and so require a different set of environmental permits. All our equipment belongs to us from when we receive it up until we give it away or sell the surplus, including non-operational IT waste.

Every item is tracked and traced throughout with a unique ID number and barcode label, with a duplicate label attached to each Donor Form, the ID is scanned into our database and assigned to a donation. Everything is tested and checked for functionality and, along with the serial numbers and specifications, entered into our database. On request, an audit report can be provided, including any client asset tag details that were present on the devices; all IT equipment supplier data is held securely.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

● **Review of activities**

Caring for Climate - a Net Zero Plan has been developed to improve our carbon footprint in everything we do, from packaging to hybrid working. We support our corporate partners to achieve this with provision of climate reduction certificates for each device they donate for refurbishment instead of sending for recycling or waste. During the period we prevented approximately 5,600 systems from going to landfill, but over 2,000 were broken or unsuitable devices which take up storage and need to be sent for recycling - an increase from 347 last financial year due to increased marketing for donations of equipment.

Caring for Community – Our beneficiaries may be volunteers, unemployed veterans, young carers, bereaved children, homeless or people in hospices and the exact number is hard to measure as many will share devices particularly at the drop in IT support centres. More donations of IT enabled us to increase our donations from 347 to 1,147 systems as follows:

846 laptops to help people into employment or education
126 smartphones to help people flee from Domestic Abuse or keep in touch with friends and family
63 full PC systems to job clubs, homeless hostels and addiction clinics where people can receive support
5 tablets to people in hospices or at home to reduce their social isolation and improve their mental health

In addition, we sold roughly 2,500 items, including peripherals or small items, for example we sold approximately 500 docking stations, 200 chargers, 200 hard drives and 150 thin clients through our charity e-shop to reduce waste, recycling and provide affordable IT to those who may not meet our criteria for free equipment. This provides a valuable sustainable income model to cover our charitable activities plus employment and volunteer opportunities.

Board – we recruited and inducted 3 new trustees who reviewed the aims, objectives and activities of the charity and report on outcomes for our beneficiaries. The trustees also referred to the Charity Commission's general guidance on public benefit when reviewing our risk register, strategy, policies and procedures.

Management Team – our team has been refurbishing computers since 1996 and this year we recruited a Fundraising and Awards Manager to diversify our income, create new charity partnerships and raise our public profile to better meet charitable needs and rising costs with grants towards our core costs, projects, training and wellbeing activities.

Employability Skills – we provided employment and training for 5 under 25 NEETs on the Government's Kickstarter programme with accredited health and safety training funded by Arnold Clark and Linda Hogan Fund. We had a 100% success into permanent employment at the end of the programme which was higher than national statistics and enabled us to develop our team with new roles in digital media, refurbishment, warehousing and sales during a period of difficulty recruiting nationally.

Volunteering – we doubled our volunteering opportunities during the period against national statistics of reduced volunteer numbers since COVID-19. Although our volunteer numbers are low for the charity sector we estimate that they contributed over 2,000 volunteer hours providing us with strategic leadership, marketing consultancy, and IT refurbishment. They consist of retired professionals, corporate volunteers and under 25s with special needs.

Equality, Inclusion, Diversity and Accessibility – we developed our EIDA policy through a consultative process with the Board, staff and volunteers to deliver effective operations by better understanding our people. Our team comprises equal numbers of over 55s and under 25s to deliver our service by sharing our skills, knowledge and experience through peer support. During the period we increased our part-time opportunities and 50% of our management team are women.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Health and Wellbeing – a policy was created and a trained mental health first aider appointed to support our employees and volunteers, some of whom may be carers or have lived experience of mental health conditions. We implemented flexible working practices such as homeworking, hybrid and condensed hour contracts to meet the varied needs of our people through digital transformation. We received funding for a Summer BBQ from Colyer-Fergusson and a Christmas Buffet from Blakemore Foundation to say 'thank you' to our teams.

Income diversification - we invested in a marketing consultant to develop a new e-commerce platform to sell surplus equipment which cannot be redistributed to provide low cost refurbished equipment to those who might not be eligible for our free donations. Thus, reducing waste and providing employment opportunities for our Kick Starters in digital marketing, sales, customer service, warehousing and distribution.

Product diversification – we received increased demand for mobile phones and we secured free SIM cards through a new partnership with Vodafone which were especially well received by survivors of Domestic Abuse who were able to flee safely with confidential telephone support from their IDVA support worker at our Domestic Abuse Charity Partner Rising Sun. We also increased our donations of laptops to refugees following the war in Ukraine to enable them to keep in touch with their loved ones, reduce their social isolation, improve their access to online support and help them to find employment.

National Outreach - we reduced our appeal sites from 18 to 12 during the period to reduce travel costs. We would like to thank Halfords, Dixons Retail Limited, Denton Homes Surrey Limited and Maidstone UK Property Limited for providing us with a national network of sites for local organisations and individuals to donate their IT equipment with minimal travelling. This reduces our road miles carbon footprint, and assists re-use of computers through give-aways to charities in the local area to maximise our community benefit. We also work in partnership with The Turing Trust, based in Edinburgh. Videos of our donations can be viewed on our website where our charity partners talk about the impact we make with our donations of equipment.

Kent – we increased our local charity partnerships with the Warnborough Foundation to provide IT skills and employability training for Ukrainian Refugees who reported reduced social isolation with digital access Young people with Special Education Needs were supported by Amber Foundation with free tech which they can keep for personal use and they achieved 100% outcomes in digital skills, employability, training and life coaching.

Awards - We were shortlisted for two awards, Digital Leaders and Kent Charity Awards, which were attended by our Senior Team with promotion by our Marketing Officer and Digital Media Administrator.

Case Study: Impact on a refugee

I am a refugee from Ukraine who was offered employability training by Warnborough Foundation in Canterbury and was pleased to receive a laptop each from Computers 4 Charity. How does this fact change our lessons? First of all, we saved time because we could type faster than we write on paper. The second is CV writing. I could not imagine how to work on a CV without a laptop. We created our CVs just during the lessons. Also, we edited and used all advice during the studying time. Third, we edited and enhanced our LinkedIn profiles. It would be much harder to do using a home PC and then ask the coach to check and correct it. I used a bus to get to Warnborough College, and it was very convenient to realize that I should not carry a laptop daily on the bus. And the fourth is privacy. My own laptop means better privacy, so I synchronised my Google tools and my personal working environment to the laptop for more efficient work. I have now made new friends and I am hopeful that someone will employ me soon whilst I live with my host family on the Kent coast.

Case Study: Improving mental health and reducing social isolation

B is a 48 year old man, living in an area of coastal deprivation with learning difficulties, anxiety and depression whose health condition deteriorated during COVID with increased anxiety and social isolation. He could also not afford the bus fare to attend face to face services. Computers 4 Charity were able to meet this beneficiary

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

need by donating a tablet to South Kent MIND to enable him to access their online recover and support services from home to rebuild his confidence and reduce his social isolation and mental health difficulties. B is now engaging with mental health services remotely from home with regular peer support groups on healthy eating, access online health services with his GP Surgery and is building up the confidence to travel on the bus and attend face to face health services again.

Case Study: Bereaved children

R was 16 years old when she lost her father unexpectedly, and was extremely grateful to Scotty's Little Soldiers for supporting emotionally her through this difficult time, and also to Computers 4 Charity for providing her with a laptop for her course work. Computers 4 Charity and Scotty's Little Soldiers formed a partnership to jointly deliver tech and emotional support to bereaved children whose parents had served in the British Forces, and who may feel that they've lost their connection with the military community.

Thank you quotes from Charities

Rising Sun, Domestic Abuse Charity in Canterbury, Kent: "Thank you so much to Computers 4 Charity for so generously donating a laptop to Rising Sun, to help us to continue providing our specialist services to survivors of domestic abuse in Canterbury, Ashford and Folkestone & Hythe."

Rolvenden Village Hall, Kent: "Rolvenden Village Hall appreciates any help and assistance from anybody to continue to maintain this valuable village asset."

Narco, Ex-Armed Forces charity: "I just want to say a massive thank you to the charity that very kindly donated the laptop and I couldn't be more grateful. It has helped me start to rebuild my life already and I started a new job that I found online and this would which would have been extremely difficult to come across without this laptop."

Hestia, provides nine safe houses in London and Kent to support young adults and children who are victims of modern slavery: "The laptop will help my client go a long way. It will help her meet her education and communication needs."

Looking forward to 2023

Computers 4 Charity is focused on achieving our strategic goals of reducing digital poverty for our community and climate change by its reuse programme with a 3 year stabilisation grant for core-costs, staff training and wellbeing events by Colyer-Fergusson. We plan to work towards the National TOMS Framework by:

Promoting Skills and Employment – through a partnership with Kent University Employability Points Scheme to increase our academic research, consultancy, volunteer and work experience opportunities to promote growth and development opportunities within Kent. We are developing our work with schools through corporate match funding programmes for them to increase their IT provision to pupils and educate in reuse as part of the UN sustainability goals to reduce poverty and offering work experience opportunities in our workshop and warehouse. We aim to pay our people above minimum wage with a bonus scheme and aim to be a Living Wage Employer by April 2023.

Supporting the Growth of Responsible Regional Businesses – by securing a grant from Kent County Council for an external Marketing Consultant to enable us to link our website to Google Analytics and develop our Google Ad Word Campaigns to increase our charity shop sales to help fund our work in a sustainable way.

Creating Healthier, Safer and More Resilient Communities - through an MOU with Vyta and Kent Council Council to outsource our data wiping to government specification and enable us to focus on refurbishment and

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

redistribution of tech to our charity partners to reduce digital poverty and increase access to online health services.

Protecting and Improving our Environment – We have a NET Zero Plan and aim to save 1,000 tonnes of CO2 in 2023. This will be achieved in the main by giving 4,000 desktop computers (or laptop equivalents) a second life, through refurbishing.

Each device given a true 2nd life through upgrade means a new one does not have to be manufactured and over 80% of a computer's carbon footprint is in its production; every upgraded laptop saving the planet from 150kg of CO2 emissions and each desktop 250kg of CO2*.

* Notes:

Scope 3 Emissions:

<https://www.carbontrust.com/resources/briefing-what-are-scope-3-emissions>

Lancaster University

The real climate and transformative impact of ICT: A critique of estimates, trends and regulations 2021
<https://www.sciencedirect.com/science/article/pii/S2666389921001884>

Harvard University

Smaller, faster, greener: Examining the environmental impact of computation and the future of green computing, 2021 <https://www.seas.harvard.edu/news/2021/03/smaller-faster-greener>

Promoting Social Innovation - investment is being made on our donor development experience with a bespoke CRM designed by our Head of Refurbishment and seasonal e-newsletters to be designed by our Marketing Officer with reciprocal marketing opportunities for our corporate sponsors.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

Much of the company's charitable work cannot be expressed in financial terms and the aim of the Trustees is to accumulate a sufficient corpus of funds so that this work can be carried on. The charity also accumulates stocks of donated PCs and other IT equipment which are held in reserve to meet the needs and specific requests from other charities.

Unrestricted reserves as of 31st December 2022 were £29,588 although the Trustees aim to accumulate unrestricted funds equal to three months operating costs.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

• **Principal funding**

The Charity is principally funded by the income from its on-line eBay charity shop sales.

We fund our give-aways by selling surpluses, items that our charity beneficiaries do not want or less than 50% of the computers we receive. Together with some corporate sponsorship and grant funding, this is what enables us to give unemployed young people work experience, training and jobs and donate devices to charities free-of-charge.

In order to fund the refurbishment and upgrade of equipment we run a charity e-Shop with a “**Buy One, Give One Free**” policy; each item bought enables us to give one away free-of-charge to another charity. Buyers can select a range of device specifications and add-ons, which are all refurbished and help enable us to be as **self-funding** as possible.

• **Financial summary**

The charity's income increased from £217,509 in 2021 to £406,467 in 2022.

Donations and legacies reduced from £105,994 to £27,833 in line with national trend in falling donations but income from our charitable activities increased from £111,533 to £378,633 for the year.

The charity significantly increased its total expenditure from £179,473 in 2021 to £396,660 making a surplus of £9,807 in 2022.

Expenditure on raising funds increased from £15,781 to £35,145 to increase grants, donations and charity e-commerce sales to fund and promote our charitable activities.

This improved its balance sheet from a surplus of £20,850 in 2021 to £30.658 in 2022.

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

• **Constitution**

Digital Pipeline is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 10 December 2006, amended by Special Resolution dated 16 July 2012 and is a registered charity number 1118674 in England and Wales and SC043181 in Scotland.

• **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

• **Organisational structure and decision-making policies**

Details of the organisational structure:

- Board of Members
- Board of Trustees/Directors
- Honorary Chief Executive
- Marketing, Administration, Finance, ICT, Operations and Fundraising

• **Policies adopted for the induction and training of Trustees**

Trustees are familiar with the work of the charity and have a wide knowledge of business and commerce. They are guided by the Memorandum and Articles of Association, a copy of which is distributed to new Trustees along with copies of the latest financial statements. Trustees are then introduced to people involved with the organisation. Meetings are arranged with key people involved in the organisation to discuss information contained in the Trustees Induction Pack and we are members of NCVO for training and best practice.

• **Risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The trustees review the risk register annually with the main risks identified as:

1. *Going concern to deliver social impact.* Mitigation: the charity operates a lean sustainable operations model with reserves of cash and equipment which can be sold.
2. *Global and economic uncertainty.* Mitigation: diversifying our income opportunities.
3. *Failure to recruit and retain staff or trustees with the capabilities needed.* Mitigation: investment into training and wellbeing to ensure staff and trustee retention remains high.
4. *Absenteeism.* Mitigation: flexible working and a flexible workforce who cover for each other.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

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 . 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 judgments 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 5 May 2023 and signed on their behalf by:

Mark Lawrence

DIGITAL PIPELINE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of Digital Pipeline ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts 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 accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 an Independent examiner's report and for no other purpose. To the fullest extent permitted

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

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 or for this report.

Signed:

Dated: 5 May 2023

Kim Lee

ICAS

SKL Solutions Ltd, 12 Barton Drive, Boughton Monchelsea, ME17 4SU

DIGITAL PIPELINE
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	10,990	16,843	27,833	105,994
Charitable activities	4	-	378,633	378,633	111,533
Investments	5	-	2	2	-
Other income	6	-	-	-	(18)
Total income		10,990	395,478	406,468	217,509
Expenditure on:					
Raising funds	7	-	35,145	35,145	15,781
Charitable activities	9	9,920	351,595	361,515	163,692
Total expenditure		9,920	386,740	396,660	179,473
Net movement in funds		1,070	8,738	9,808	38,036
Reconciliation of funds:					
Total funds brought forward		-	20,850	20,850	(17,186)
Net movement in funds		1,070	8,738	9,808	38,036
Total funds carried forward		1,070	29,588	30,658	20,850

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

The notes on pages 16 to 26 form part of these financial statements.

DIGITAL PIPELINE
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REGISTERED NUMBER: 06035936

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	17,283	2,803
		<u>17,283</u>	<u>2,803</u>
Current assets			
Debtors	15	5,755	1,248
Cash at bank and in hand		16,134	23,045
		<u>21,889</u>	<u>24,293</u>
Creditors: amounts falling due within one year	16	(8,514)	(6,246)
		<u>13,375</u>	<u>18,047</u>
Net current assets		<u>13,375</u>	<u>18,047</u>
Total assets less current liabilities		<u>30,658</u>	<u>20,850</u>
Net assets excluding pension asset		<u>30,658</u>	<u>20,850</u>
Total net assets		<u><u>30,658</u></u>	<u><u>20,850</u></u>
Charity funds			
Restricted funds	18	1,070	-
Unrestricted funds	18	29,588	20,850
		<u>30,658</u>	<u>20,850</u>
Total funds		<u><u>30,658</u></u>	<u><u>20,850</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 05 May 2023 and signed on their behalf by:

DIGITAL PIPELINE
(A company limited by guarantee)
REGISTERED NUMBER: 06035936

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

Mark Lawrence

The notes on pages 16 to 26 form part of these financial statements.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Digital Pipeline using Working Name '*Computers 4 Charity, Caring for Climate and Community*' is a company limited by guarantee incorporated in England and Wales and registered charity number 1118674 in England and Wales and SC043181 in Scotland. The registered office is Unit 4 Priory Park, Mills Road, Aylesford, Kent, ME20 7PP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The 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 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Digital Pipeline meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 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.

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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	33% straight line
Motor vehicles	-	20% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	20% and 33% straight line

2.7 Stocks

For resale - the Trustees consider it impractical, considering the time cost, to measure the fair value of goods donated for resale and therefore donated goods are recognised when they are sold.

For donation to beneficiaries - the charity aims to recognise donated goods for distribution to its beneficiaries as a component of donations when it is distributed, with an equivalent amount recognised as charitable expenditure and measured at its fair value.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	-	3,186	3,186
Grants	10,990	600	11,590
Government grants	-	13,057	13,057
	<u>10,990</u>	<u>16,843</u>	<u>27,833</u>
		<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations		87,086	87,086
Government grants		18,908	18,908
		<u>105,994</u>	<u>105,994</u>

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Sale of IT Equipment	180,132	180,132	102,896
Appeals (PR income)	196,815	196,815	8,000
Recycle income	1,686	1,686	637
	<u>378,633</u>	<u>378,633</u>	<u>111,533</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Investment income - local cash	2	2	-

6. Other incoming resources

	Total funds 2022 £	<i>Total funds 2021 £</i>
Sale of assets	-	(18)

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Marketing and other fundraising costs	24,535	24,535	15,781
Wages and salaries	10,305	10,305	-
National Insurance	161	161	-
Pension costs	144	144	-
	35,145	35,145	15,781

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £
Grants, Sale of IT Equipment	36	36
	<i>Grants to Institutions 2021 £</i>	<i>Total funds 2021 £</i>
Grants, Sale of IT Equipment	15	15

9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Sale of IT Equipment	8,704	250,097	258,801
Appeals (PR income)	1,216	101,498	102,714
	9,920	351,595	361,515
		<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Sale of IT Equipment		129,412	129,412
Appeals (PR income)		34,280	34,280
		163,692	163,692

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Sale of IT Equipment	175,612	36	83,153	258,801
Appeals (PR income)	99,510	-	3,204	102,714
	<u>275,122</u>	<u>36</u>	<u>86,357</u>	<u>361,515</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Grant funding of activities 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Sale of IT Equipment	18,375	15	111,022	129,412
Appeals (PR income)	33,433	-	847	34,280
	<u>51,808</u>	<u>15</u>	<u>111,869</u>	<u>163,692</u>

11. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	100	100
	<u>100</u>	<u>100</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	241,221	<i>95,166</i>
Social security costs	5,192	<i>1,340</i>
Contribution to defined contribution pension schemes	1,855	<i>197</i>
	248,268	<i>96,703</i>

The average number of persons employed by the Charity during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Administration	1	<i>-</i>
Appeals	1	<i>2</i>
Workshop	9	<i>5</i>
Fundraising	1	<i>-</i>
	12	<i>7</i>

No employee received remuneration amounting to more than £60,000 in either year.

The Honorary Chief Executive role was undertaken pro bono during the year.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 December 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

14. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 January 2022	4,150	-	586	3,188	7,924
Additions	-	14,000	2,475	-	16,475
At 31 December 2022	<u>4,150</u>	<u>14,000</u>	<u>3,061</u>	<u>3,188</u>	<u>24,399</u>
Depreciation					
At 1 January 2022	1,723	-	209	3,188	5,120
Charge for the year	1,369	353	274	-	1,996
At 31 December 2022	<u>3,092</u>	<u>353</u>	<u>483</u>	<u>3,188</u>	<u>7,116</u>
Net book value					
At 31 December 2022	<u>1,058</u>	<u>13,647</u>	<u>2,578</u>	<u>-</u>	<u>17,283</u>
<i>At 31 December 2021</i>	<u>2,427</u>	<u>-</u>	<u>377</u>	<u>-</u>	<u>2,804</u>

15. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	4,951	278
Other debtors	804	970
	<u>5,755</u>	<u>1,248</u>

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,818	5,266
Accruals and deferred income	4,696	980
	8,514	6,246

17. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	16,133	23,044
	16,133	23,044

Financial assets measured at fair value through income and expenditure comprise cash balances.

18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	20,850	395,478	(386,740)	29,588
	20,850	395,478	(386,740)	29,588
Restricted funds				
Restricted Funds - all funds	-	10,990	(9,920)	1,070
	-	10,990	(9,920)	1,070
Total of funds	20,850	406,468	(396,660)	30,658
	20,850	406,468	(396,660)	30,658

19. Summary of funds

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. Summary of funds (continued)

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	20,850	395,478	(386,740)	29,588
Restricted funds	-	10,990	(9,920)	1,070
	<u>20,850</u>	<u>406,468</u>	<u>(396,660)</u>	<u>30,658</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	17,283	17,283
Current assets	1,070	20,819	21,889
Creditors due within one year	-	(8,514)	(8,514)
Total	<u>1,070</u>	<u>29,588</u>	<u>30,658</u>

21. Pension commitments

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,855 (2021 - £197). At the balance sheet date £ Nil (2021 - £ Nil) was payable to the fund and is included in other creditors.

22. Related party transactions

Donations, grants and other financial support received without conditions totalling £196,815 (2021: £90,000) were received during the year from Trustees and Senior Management and from entities connected with the Trustees and Senior Management.

DIGITAL PIPELINE

England & Wales - Charity number 1118674

Accounts

DIGITAL PIPELINE
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

DIGITAL PIPELINE
(A company limited by guarantee)

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DIGITAL PIPELINE
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees Jessica Norman (appointed 12 December 2019, resigned 1 January 2022)
Michael Cook (appointed 12 December 2019, resigned 1 January 2022)
Gerald Ackroyd (appointed 12 December 2019, resigned 1 January 2022)
Stephen Thompson (appointed 1 January 2022)
Mark Lawrence (appointed 1 January 2022)
Ken Rich (appointed 1 January 2022)

**Company registered
number** 06035936

**Charity registered
numbers** 1118674 and SC043181

Registered office 4 Priory Park
Mills Road
Aylesford
Kent
ME20 7PP

DIGITAL PIPELINE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their Annual report together with the financial statements of the Charity for the 1 January 2021 to 31 December 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. 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 to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Charity also uses the 'Working Name' *Computers 4 Charity, Caring for Climate and Community*.

The year started with more COVID 19 lockdowns. However the charity was able to continue rebuilding its activities, helping more and more in need. Its financial position also improved.

During 2021 the **charity gave away free of charge 347 computers to 165 other charities and beneficiaries, conservatively valued at £75,849.**

On 26th November 2020 the Charity had signed a Memorandum of Understanding (MOU) with The Prince's Responsible Business Network "*Business in the Community*" (BITC) to be their Tech Appeal refurbisher partner. The Charity has been fulfilling requests for IT equipment from charities on BITC's *National Business Response Network* (NBRN) in 2021.

At the beginning of the year **BITC** introduced us to a **government department** and we began many months of negotiation, liaison and extensive due diligence by *HM Treasury*, the *National Cyber Security Centre* and others. We began receiving the first few donations of laptops and smart phones in December.

We have also signed an MoU with **LandAid**, a charity created and funded by the commercial property industry, that supports homeless hostels.

Another MoU was signed with **Decathlon**, the largest sportswear Charity in the world.

In December 2021 **ACER** launched the Aspire Vero laptop made from recycled plastic and designed to be infinitely repairable, in partnership with Computers 4 Charity.

Objectives and activities

● Policies and objectives

Computers 4 Charity, Caring for Climate and Community

© 2021

We don't just **datawipe** ... we **upgrade** older devices to use modern software and **donate free-of-charge** for **re-use** over 50% that we receive to other **charities**, recycle as few as possible and **waste none**. Donations **reduce CO2 emissions**: we **dismantle, refurbish, rebuild** and **upgrade** devices, **doubling their working lives** from 5 to 10 years.

Climate

Each device given a true 2nd life through upgrade means a new one does not have to be manufactured and over **80% of a computer's carbon footprint is in its production; every upgraded laptop saving the planet**

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

from **150kg of CO2 emissions and each desktop 250kg of CO2***. This is not 'Greenwashing' or 'Phantom Forests', this is real, tangible and substantial. We offer genuine **Carbon Emission Reduction Certificates** to help organisations achieve **Net Zero**.

BBC report: "How phantom forests are used for greenwashing"

<https://www.bbc.co.uk/news/science-environment-61300708>

Use your IT Asset Disposals (ITAD) for good. As a small, efficient and effective charity we make the most of your surplus IT equipment to help those in need, using every part or component we can, with **zero landfill; nothing goes to waste**.

Upgrade

Most surplus IT equipment seems to be between 3 and 7 years old, the oldest we work with being 10 years old. We have found that **older devices need to be upgraded to give them a real 2nd life**. Although refurbishment does help by cleaning out all the dust to increase thermal efficiency, it can't stop slowdowns and freezes due to available RAM overflowing, slow or full hard drives and videos being pixilated or juddery.

Many devices have two RAM slots and only one RAM stick; where practical we add another RAM stick so the device runs quicker. Desktops in particular often have two or more hard drive slots with only one drive installed, where practical we add another drive (ideally solid state), so the device runs quicker and has more storage capacity. Where graphics cards are integrated into the motherboard and there is a slot for an external faster video card, where practical we install one to achieve better screen resolution and refresh rates.

Community

All our refurbishing is done in-house by us on a purely **charitable non-profit basis**, not by a commercial refurbisher; there is no profit making from the generosity of others. We are **providing** previously **unemployed young people with jobs** and training under the government's "*Kick Start*" scheme in our Workshop, **creating social value from the refurbishing process**.

Do some good with unused laptops, tablets and PCs. Have them refurbished and donated to **young carers, homeless youth, hospices, charity volunteers, unemployed veterans, bereaved forces children** and UK charities supporting **schools in Africa**.

Your surplus IT equipment is:

- End-to-end secure
- Datawiped
- Safety tested
- Environmentally compliant
- Software licence legal
- Tracked and traced

Our team has been refurbishing computers since 1996, for 25 years.

You can help:

- Young carers
- Homeless youth
- Hospice patients
- Charity volunteers

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

- Unemployed veterans
- Bereaved Forces children
- UK charities supporting schools in Africa

* Notes: **Scope 3 Emissions** - <https://www.carbontrust.com/resources/briefing-what-are-scope-3-emissions>

CO2:

Dell Carbon Footprint of a Typical Business Laptop 2010

Massachusetts Institute of Technology A Tool to Estimate Materials and Manufacturing Energy for a Product 2010

University of Edinburgh Carbon Emission Implications of ICT Reuse 2016

British Computer Society Technology: a friend or foe of climate change? 2019

United Nations E-waste Coalition A New Circular Vision for Electronics: Time for a Global Reboot 2019

Harvard University Smaller, faster, greener: Examining the environmental impact of computation and the future of green computing 2021

Lancaster University The real climate and transformative impact of ICT: A critique of estimates, trends and regulations 2021

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Strategies for achieving objectives**

Your surplus IT equipment

Our highest priority is your **data safety** and **security**, bearing in mind that devices are actually very difficult to properly datawipe and handling any personal data inappropriately is a criminal offence. As a charity **we give-away all we can free-of-charge**, and are self-funding through the sales of surplus parts and equipment.

● **Activities undertaken to achieve objectives**

Large collections

If you are disposing of a larger quantity, often 10 or more computers from a single location, depending on distance and value we might be able to collect with one of our vans. This is a bespoke service and, if this is helpful, please talk to us. Otherwise we do appreciate deliveries, as collections are a cost and every penny counts for a small charity like us.

For a collection of above 500 units in a single delivery, we might manage and arrange the refurbishing through a sub-contractor, datawiping to our security and quality standards. This means we can deliver a very flexible service and can also respond to large delivery quantities, without carrying the ongoing burden of the overheads involved and keep our costs to a minimum; this makes us lean and efficient.

Our largest receipt of surplus IT equipment to date was 30,000 PC systems from the *Department for Work and Pensions* c/o EDS in 2008/9. We sub-contracted the refurbishing out to *Remploy*, who sold 5,000 PC systems to pay their refurbishing costs, and we sent 25,000 PC systems to *Africa* free-of-charge. We took ownership of the equipment and thereafter acted as project managers.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

Datawiping

We 100% datawipe your IT equipment, using bespoke overwrites customised to the individual drive, with data-wiping certificates available and end-to-end security, free-of-charge.

We offer to do this to any standard you prefer:

- HM Government IS5 Enhanced (Infosec Standard 5)
- National Cyber Security Centre (NCSC) principles
- US Department of Defence standard (DoD 5220.22-M)
- NIST SP 800-88 Rev.2
- CPNI Standards

Or using any method you prefer:

- ATA Secure Erase
- BitRaser
- Blancco
- CBL Data Shredder
- CCleaner
- DBAN
- Disk Wipe
- Eraser
- KillDisk
- PCDiskEraser
- WipeDrive8

Data storage media can be very different, requiring customised data wiping. We take our data erasure responsibilities very seriously and we make a deliberate effort to stay up to date with the latest understanding of both data erasure and data recovery.

This has led us to developing a very flexible data-wiping service, allowing us to always use the best methods for each data storage medium. We also verify each wipe and if any drive fails digital erasure, it is destroyed and rendered physically unreadable.

We also test random samples with data recovery tools to see if any meaningful data can be retrieved; so far, we have never found remnant data on a drive we have wiped.

Although our chosen processes are completely effective, we also know that many organisations have extra requirements, such as the need for drives to be wiped by a certain method or to a certain standard. In these cases, we are always able and willing to adapt to whatever your organisation needs and your ITAD policies.

Keeping your hard drives for safety?

When we receive your devices, we literally wipe the data they carry out of existence soon after they arrive. When you lock up your hard drives in a safe, you do not know what the future holds and the data still continues to exist. People change jobs, fall ill, some even pass away and institutional memory can be lost very quickly; new incumbents don't always read all the of the hand-over manuals. We have been given safes full of unwiped hard drives by those new to the role, which we have then securely wiped; but in some instances they go to be scrapped with all the data still on them and no password protection or encryption.

Why take the risk? Your data is safer with us, than with you – as we see it.

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

GDPR

Our data wipe is *General Data Protection Regulation (EU) 2016/679 (GDPR)* compliant, protects you (the donor) from identity theft, as well safeguarding the beneficiary.

Our data wipe log details the times and dates that each hard disk drive has been securely data wiped or destroyed and *Data Destruction Certificates* are available on request. We are registered as a *Data Controller* with the *Information Commissioner's Office (ICO)* as number Z3321434.

<https://ico.org.uk/ESDWebPages/Entry/Z3321434>

Please see the guidance from the National Cyber Security Centre (NCSC):

<https://www.ncsc.gov.uk/guidance/secure-sanitisation-storage-media>

End-to-end security

For highly sensitive data carriers, we use locked fully enclosed roll cages for bulk collections, tracked geofenced vehicles and government security cleared staff. All incoming devices are placed into a restricted area with multiple levels of access control until all data is erased. Our Workshop is based next door to Kent Police, who have set up and monitor CCTV in our compound and theirs, with entry through three secure doors, in a gated compound with 2m security fencing.

Notes

Datawiping: re-formatting

Our experience is that most people do not know how to datawipe their devices and often mistake a re-format to have this effect; unfortunately it does not. Re-formatting a hard drive merely removes the 'headers' and leaves all their personal data still there on the device. The legal problem is that even if a donor thinks they have wiped the data and signs a waiver or receipt, this has no effect in law. If anyone's personal data still exists on the device, regardless of what a donor has signed, it still exists and the law recognises this.

Whoever handles that device is subject to all the prevailing laws that apply, and these are onerous. They could knowingly, or unknowingly, be illegally handling personal data of the donor and anyone else the donor has collected data from or about (a criminal offence), as well as contravening electronic waste regulations, passing on unlicensed software and be responsible for residual liability.

Data Protection Act 2018 - Criminal Offences

Section 170 adds the offence of knowingly or recklessly **retaining** personal data (which may have been lawfully obtained) without the consent of the data controller.

<https://www.cps.gov.uk/legal-guidance/data-protection-act-2018-criminal-offences>

Environment

The UK generates 1.5m tonnes of e-waste annually.

<https://globalewaste.org/statistics/country/united-kingdom-of-great-britain-and-northern-ireland/2019/>

We don't just **datawipe** ... we **upgrade** and **donate free-of-charge** for **re-use** as much as possible to other **charities**, recycle as few as possible and **waste none**; your donations **reduce CO2 emissions**. We

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

dismantle, refurbish, rebuild and **upgrade** PCs doubling their working lives from 5 years to 10, and laptops from 3 to 6 years.

Each device given a second life through upgrade means a new one does not have to be manufactured; **every upgraded laptop saving the planet from 150kg of CO2 emissions** and **each desktop ¼ tonne of CO2***. We offer you **Carbon Emission Reduction Certificates** to help you achieve **Net Zero**.

The *United Nations* say “*Manufacture a tonne of laptops and potentially 10 tonnes of CO2 are emitted. When the carbon dioxide released over a device’s lifetime is considered, it predominantly occurs during production*”.

Dell Carbon Footprint of a Typical Business Laptop 2010

https://i.dell.com/sites/csdocuments/Corporate_corp-Comm_Documents/en/dell-laptop-carbon-footprint-whitepaper.pdf

Massachusetts Institute of Technology A Tool to Estimate Materials and Manufacturing Energy for a Product 2010

http://web.mit.edu/ebm/www/Publications/9_Paper.pdf

University of Edinburgh Carbon Emission Implications of ICT Reuse 2016

<https://turingtrust.co.uk/wp-content/uploads/2020/09/pc-carbonfootprints-jh-ecci2.pdf>

British Computer Society Technology: a friend or foe of climate change? 2019

<https://www.bcs.org/media/4689/climate-action-presentation.pdf>

United Nations E-waste Coalition A New Circular Vision for Electronics: Time for a Global Reboot, 2019

http://www3.weforum.org/docs/WEF_A_New_Circular_Vision_for_Electronics.pdf

Harvard University Smaller, faster, greener: Examining the environmental impact of computation and the future of green computing, 2021

<https://www.seas.harvard.edu/news/2021/03/smaller-faster-greener>

Lancaster University The real climate and transformative impact of ICT: A critique of estimates, trends and regulations 2021

<https://www.sciencedirect.com/science/article/pii/S2666389921001884>

Environmental compliance

We fulfil 100% of environmental rules, regulations and responsibilities, saving the computers from being scrapped, dumped or landfilled. In the event that we are given non-working IT equipment, that is “waste” (see notes), we are registered by the *Environment Agency* to carry out the repair or refurbishment of *Waste Electrical and Electronic Equipment (WEEE)* under waste exemption T11.

We hold:

- Waste Exemption Certificate (NC2/061484), Environment Permit (CBDL11078), the Environmental Permitting (England and Wales) Regulations 2016
- Registered Producers of Hazardous Waste number ODR619 as ID: HazWasteReg – 1583003,
- Registered Carrier of Controlled Waste PCD/CBDL11078
- Steps to Environmental Management Blue and Silver Level Certificate Number 1001345.

Notes

Environment – “waste”

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

We aim to only accept donations of working, operational computer equipment; that is “used” or “second hand” but “working” as originally designed and intended as its original purpose of manufacturing. This is not “waste”.

We do not want to recycle, we only refurbish and re-use; recycling destroys the computers. We do not break down IT equipment into its basic materials and recycle the metal, plastic, aluminium, gold, platinum, etc. Rather, we datawipe, clean and repair, sometimes upgrading with additional hard drives and RAM, then load fresh operating system software for re-use. At all times all the equipment is in working condition and fully operational, from beginning to end.

Waste Electrical and Electronic Equipment (WEEE)

We ideally do not want to receive, handle or process non-working, broken or irreparable computer equipment; that is “waste”. However as we do occasionally unintentionally, or sometimes intentionally in order to receive other donations of value and use, accept or receive non-working equipment, we have all the environmental permits we understand are needed.

Just in case we are given equipment we cannot use we have secured all the relevant permissions to handle IT waste, bearing in mind a fundamental difference between commercial refurbishers and us; we own the equipment from the moment it is donated. Commercial refurbishers do not normally own the equipment they handle and so require a different set of environmental permits. All our equipment belongs to us from when we receive it up until we give it away or sell the surplus, including non-operational IT waste.

Software

We operate a 100% software licence compliant process. We load Microsoft Windows 10 on all that we give away to our beneficiaries, and on request for surplus sales. We ask that (where possible and practicable) those donating to us also include all physical copies of OEM software and licenses with the equipment they came preinstalled on, as these are associated with the motherboard.

Tracking

Every item is 100% tracked and traced throughout. All equipment is given a unique ID number and barcode label, with a duplicate label attached to each Donor Form, the ID is scanned into our database and assigned to a donation. Everything is tested and checked for functionality and, along with the serial numbers and specifications, entered into our database.

On request, an audit report can be provided, including any client asset tag details that were present on the devices to help you with your own internal end of life procedures; all IT equipment supplier data is held securely.

Security

Historically our staff have been vetted to HM Government ‘*Baseline Personnel Security Standard*’ (BPSS) and our policy is to continue to implement this. Our most recent recruits are yet to go through this vetting, but it is our plan to implement this on an ongoing basis throughout our organisation.

Depending on volume, value and distance, for large-scale collections we use our own vehicles and drivers to collect your IT equipment, when and where it suits you, GPS tracked and geo-fenced. To request a collection, please fill out our collection form; alternatively, you can drop off your equipment at any of our appeal sites, or at our Workshop.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

Safety

We carry out 100% Portable Appliance Testing (PAT) safety checks on every item, by PAT Testers who hold a 2377–22 City and Guilds qualification, especially verification of earth grounding continuity to protect future users. This complies with British Standard BS 7671.

• **Main activities undertaken to further the Charity's purposes for the public benefit**

Donations to charities

Homeless youth

600,000 young people have lost their jobs due to COVID-19 in the UK, according to the Office for National Statistics (ONS), and many are now being evicted from their homes.

We are placing computers into homeless shelters so they can immediately seek work and somewhere long-term to live.

We are partnering with LandAid, Porchlight, Single Homeless Project, Evolve, Look Ahead and others.

Hospices

We are appealing for donations of unused IT equipment that we datawipe and refurbish, to get iPads, tablets and laptops to give away to hospices, so that patients can see their families and friends -

- Out-patients' health can be assessed by doctors and nurses without having to visit, and can see their children and grandchildren
- In-patients can face-time with and, ultimately, say their final 'goodbyes' to their families if, and when, they are diagnosed to be in their last hours.

Patients normally only go into hospice when they need intensive care, especially 24/7 pain management. Patients can be of any age, and include children. They are usually only allowed one fully gowned, masked, gloved family member in at a time to hold their hand and talk to them, if any.

There are wonderful caring staff; but it is not quite the same as your brothers and sisters, granny or grandad, mum or dad also being with you. Being able to see your family, talk face-to-face, is so much better than just a phone call.

Charity volunteers

At our outreach events, we display an exhibition showing what volunteering looks like and encourage people to give their time to the community. We also invite local charities to nominate a volunteer to receive a free laptop, as a 'Thank You' and also enabling them to support their charity even more.

Unemployed veterans

We provide free laptops for unemployed veterans, who are nominated by a local charity at our event locations. This will help them job search and apply from home, instead of having to go into the Job Centre or local library; it is difficult to do these on a mobile phone.

Young carers

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

There are over 700,000 young carers in the UK.

1/3 of young carers reported having a mental health problem and 1/4 have difficulties at school due to their caring responsibilities.

These are children under 18 who help look after someone in their family who is ill or disabled. They sometimes manage the whole family, including brothers and sisters.

This can include managing family finances, benefits, shopping, cooking, cleaning, helping someone out of bed, bathing, getting dressed, washing and ironing clothes, collecting prescriptions, giving medicine and communicating with the authorities.

COVID-19 has meant many young carers self-isolating to shield the vulnerable, not going to school and organising safety measures throughout the home. This can mean a year of missed schooling, handicapping their education, career and life potential. Other children don't understand carers' responsibilities and that carers have less free time than others, making friendships difficult.

Young carer families are often on benefits and live in poverty. They are less able to afford computers, which are critical for their schooling and important for their social lives.

You can help them.

A good computer can often transform a young carer's life for the better.

Bereaved Forces children

There are over 1,000 bereaved military children in the UK without access to support.

Any sudden death is a devastating event for children. When the death is that of a member of the Armed Forces there are additional factors to consider, such as the traumatic nature of a death in a combat situation, intense media interest, repatriation, an inquest and a service inquiry.

If a person has been on active service or deployed elsewhere, it may be difficult for a child to comprehend that they won't be coming home as usual. It's natural to want to spare children from learning how the death happened, however, it will soon become public knowledge and it's better that they hear the facts first.

The family has often lost its bread-winner, a partner, a parent. Children can then go into shock and experience Post-Traumatic Stress Disorder (PTSD), disrupting their schooling and life chances.

Having their own device can be a source of solace, a way of reaching out to family and friends for encouragement, care and support.

<https://www.scottyslittlesoldiers.co.uk/>

<https://www.winstonswish.org/death-through-military/>

Schools in Africa

In some developing countries, the school is the tree with the widest branches and the teacher is the villager who can read and write the best, who may never have left the local region. With computers, school attendances often double and IT literate children get jobs earning several times what their parents do, supporting their

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

extended families for a lifetime, helping their nation develop and lifting them out of poverty.

Digital Pipeline's "**Computers 4 Charity**" appeal delivers a World Class IT based education to an estimated 1.3 million children and, as **Bill Gates** said, "*Digital Pipeline ... can play a role in combating aids, malaria and other infectious diseases*". Now we are working through UK charities who support schools in Africa, to whom we donate laptops at our appeals.

● **History and future vision**

1994

Relief Aid Logistics

Our team members were running '*Relief Aid Logistics*' during the Bosnian War (April 1992 to December 1995), initially as an ad hoc storage and transport service for other charities, which was formalised into a charitable trust in 1994. We are the same people who now run *Computers 4 Charity*.

<https://reliefaidlogistics.org/>

1995

CyberCycle

The founders of '*Bootstrap*', a charity in Hackney, were motivated to protect the environment and create jobs for the unemployed. Companies in the City of London were dumping their waste paper into landfill, so Bootstrap started collecting the waste paper from businesses for recycling and later formed the "*Paper Recycling Company*" (PRC) in 1991. It recycled paper and toner cartridges from businesses all over the City and North London. In 1995/96, PRC collected 423 tonnes of paper from over 1000 businesses.

Along with waste paper and toner cartridges, PRC was offered surplus computers. A volunteer, *Andy Tidman*, offered to try and get some of these PCs working again and set up a workshop in *Bootstrap's* basement in 1995. This was the beginning of *CyberCycle*, the forerunner of *Computers 4 Charity*.

CyberCycle was set up as a not for profit division of PRC and the aim was to collect old computers from businesses in the City of London, to recondition and sell the better ones and to reclaim plastics and other recyclables from the rest.

Bootstrap then received funding from *The Department of Environment's Environmental Action Fund* to expand the project.

Ref: *Bootstrap* Report & Accounts for the year ended 31 March 1996, page 6

www.bootstrapcharity.com

1996

On Saturday 15 June 1996 an attack was carried out by the Provisional Irish Republican Army (IRA), who detonated a 1,500-kilogram lorry bomb on Corporation Street in the centre of Manchester, at the Arndale Centre. It was the biggest bomb detonated in Great Britain since the Second World War.

Our team, at our sister charity **Relief Aid Logistics**, received a phone call from the **Citizen's Advice Bureau** in Manchester asking for help because of our war experience, as their offices had been almost destroyed by the blast. We helped them relocate and set up an alternative office, so they could then assist local residents to recover.

We then set about doing what we can to enable other charities to become more resilient. Using an off-the-shelf

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

company, we set up the *Charity Disaster Recovery Network* as “*CDRN Ltd*” on 24th July 1996. We offered free-of-charge Business Continuity plans for charities so they can survive fire, flood, bombs or other emergencies, back-up office space, furniture and computers (complete office set-ups), eventually supporting 3,800 charities.

To achieve this we needed standby office space, a stock of furniture and working computers. In August while phoning around all the large companies we could, *Bob Gibson* at BP said “Come on over to *Britannic Tower*” (now called “*CityPoint*”) at Moorgate, which BP were vacating by 31st December 1996 - even though they had just had its 35 storeys refurbished and re-equipped with new furniture. We were invited to take everything and give it all away to charities, which we did; 250 tonnes of brand new furniture, 19,000 carpet tiles and 300 used computers.

We needed to be able to datawipe and refurbish the computers, then we discovered **CyberCycle**, which at the time was a project set up by **Bootstrap’s Paper Recycling Company** in Hackney and was about to close down due to lack of funding. On a friendly basis we informally moved **CyberCycle** to our space in 89 Albert Embankment and commenced our own computer refurbishment.

1997

*“In the year to 31st March 1997 **CyberCycle** collected over 4,000 computers, 200 of which it reconditioned and sold on to local charities and individuals. It employed four people and provided work experience for six unemployed residents.”*

Ref: *Bootstrap* Report & Accounts for the year ended 31 March 1997, page 8

While we officially (legally) took over **CyberCycle** on 1 April 1997, we had since the end of 1996 had been attracting volunteers to help recondition IT equipment, including IT graduates who could not get jobs without relevant work experience. We provided our volunteer IT graduates with work references, which enabled them to get jobs as a result. We understand that this was noticed by someone in *Millbank Tower* (the then *Labour Party HQ*), 500 yards away on the other side of the Thames from us, and put into the Labour Party manifesto by **Rt Hon Peter Mandelson** in 1997 as the “*New Deal*”.

In August we were then asked to pioneer the government’s ‘**New Deal**’ programme with **Rt Hon Tony Blair**, setting up and establishing 20 **CyberCycle** computer refurbishing workshops across the UK. These were hosted by other charities and community organisations, providing work experience, training and IT engineering qualifications for the young unemployed.

In September we were approached by the **Prince’s Responsible Business Network *Business in the Community* (BITC)** and asked to showcase our work to business leaders. *BITC’s Patrick O’Meara* then arranged a series of “*Seeing is Believing*” visits to **CyberCycle** by groups from major companies.

We needed application software. So we contacted **Microsoft** and asked for charities to be provided with discounts. As a consequence *Mark East, Head of UK Education*, then offered software discounts to all the charities in the UK. This built a long-term relationship with **Microsoft**.

2003

Bill Gates signed a *Memorandum of Understanding* with the then President of Namibia and **Microsoft** was providing teacher training in IT. The teachers needed computers in their schools to practice on, in order to remember what they were taught, but many did not have any. **Microsoft** wanted to send as many computers to teachers in Namibia as possible, for a limited budget. The solution was proposed to provide refurbished computers at less than half the unit cost of new ones, delivering twice as many than if new devices were purchased.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

2004

In February 2004 **Microsoft** then asked what is now the *Computers 4 Charity* team, to manage the **Digital Pipeline** project. This included refurbishing and shipping computers, helping set up an IT maintenance and repair workshop in *Windhoek*, visiting schools in *Namibia* and attending the launch ceremony with the President of *Namibia* and *Jean-Philippe Courtois*, Executive Vice President at *Microsoft*.

We found that when we tried to ask other organisations to donate to us their surplus computers, they responded that as this was an internal *Microsoft* project and *Microsoft* is a wealthy company, potential donor organisations should be paid for their surplus computers. We got around this by starting our own charity, called "**Computers 4 Africa**", so we could successfully appeal for donations while acting as project managers for the *Digital Pipeline* project.

2006

The "**Digital Pipeline**" project was so successful that **Microsoft** then asked for the project to be turned into a charity in its own right, which we did.

Microsoft was the *Founding Member*; see the personal video from **Bill Gates** at <https://www.computers4charity.org/our-story>.

Bill Gates said:

"Digital Pipeline offers an innovative approach to the effective re-use of technology"

In the same year, while managing *Digital Pipeline*, *Computers 4 Africa* contacted **B&Q**, asking for corporate sponsorship. We were told that we have to speak to someone called "AK"; this turned out to be *Aseri Katanga*. *Aseri* had been collecting donated computers in his two-bedroom ground floor flat. On a visit to meet him, we discovered computers in all the bedrooms, corridors, filling his garden shed to the ceiling and the space where his bin should have been. When asked how he got the equipment to *Africa*, he explained that a truck carrying a shipping container parks outside his house and blocks the street; he then invites all the neighbours to help load the container, as otherwise they can't get their cars out – and it worked.

We teamed up with *Aseri* and started to help send computers to his home village near *Bukoba* in Northwest *Tanzania*. As we needed much more space to bring together computer donations, **B&Q** offered us the use of three of their empty sites, free-of-charge. We used these appeal sites to collect together large quantities and load shipping containers by hand.

2007

Digital Pipeline was established as a charity with *Mark East* (Managing Director of **Microsoft** Education Solutions Group) as Chair, with Trustees: *John Gallop* (Trustee of **Computer Aid International**), *Kelly Schneider* (Trustee of **Digital Links International**), *Wilhelmus Blonk* (Chairman of **Close the Gap** in Belgium), *Kevin Torgerson* (Vice President of **EDS** Service Delivery Operations), *David Sogan* (Former CEO of **Digital Links International**) and *Tarek Shawki* (Chief of Section "ICTs in Education, Science and Culture" **UNESCO**). *Digital Pipeline* was project managed by **Computers 4 Africa**.

The charity engaged with the **All-Party Parliamentary Group for Africa** (Africa APPG) to explore and understand the need for IT in Africa, especially in education and discuss possible partnerships to deliver access to digital devices. *Digital Pipeline* also entered into negotiations with *Lee Stevens* (**EDS** Asset Management New Business Director UKIMEA), exploring the potential donations of computers leased to the UK government.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

A team of four from **Computers 4 Africa** visited *Tanzania*, hosted by *Aseri Katanga*, of *B&Q*. The itinerary included visiting schools where the charity had supplied computers in *Dar es Salaam* and *Bukoba*, dropping in on *Musila Island*, *Arusha* and *Mwanza*. The team also witnessed schools which being built from scratch by the local villagers, including digging up clay and making their own bricks, inspired by *Aseri*.

2008

Microsoft facilitated our largest donation of 30,000 PC systems from the **Department for Work and Pensions** c/o **EDS** (now part of *HP*) in 2008/9 with an estimated potential re-sale value of over £1m. We sub-contracted the refurbishing out to **Remploy**, who sold 5,000 PC systems to pay their refurbishing costs, and we shipped 25,000 PC systems to schools supported by **Computer Aid International** and **Digital Links International** in Africa free-of-charge. *Digital Pipeline* took ownership of the equipment and thereafter acted as project managers.

These 25,000 PC systems were sent to schools in *Benin, Cameroon, Ethiopia, Gambia, Ghana, Kenya, Madagascar, Malawi, Namibia, Rwanda, Somalia, South Africa, Tanzania, Uganda, Zambia* and *Zimbabwe*.

2009

In July our **Computers 4 Africa** team stepped down from managing **Digital Pipeline** and handed the charity over to a new Chief Executive, *Moise Ley*, proposed by **Microsoft**.

Work commenced on a pilot project to recycle end-of-life PCs in Kenya, following an agreement with **Computers for Schools Kenya** (CSFK) who established a PC dismantling and shredding facility near Nairobi. Subsequently CSFK established "**Digital Pipeline Africa**" <http://dpafrica.com/>

The *Computers 4 Africa* team sponsored some of its staff and other volunteers in its sister non-profit **Community Resilience UK cic** to travel up to *Cumbria* and help small businesses who suffered damage in the flooding. This happened to be the same time that **HRH The Prince of Wales** was also in *Cumbria*, asking who will help small businesses survive and recover from the flooding. He then asked **BITC** to form the **Business Emergency Response Group (BERG)**, in which our team became key members.

2010

In May 2010 *Steve Jones* replaced *Moise Leye* as *Digital Pipeline's* Chief Executive and in September work was completed on the PC Recycling Pilot project with **Computers for Schools Kenya** (CFSK). This is the first e-waste management facility in *Kenya* – The Waste Electrical and Electronic Equipment Centre (WEEE Centre) which collects, scraps fractions, recycles and safely disposes all electrical and electronic waste.

On 2nd November a merger was agreed between *Digital Pipeline* and *Computers 4 Africa*, to take full effect from 1st January 2011. Thereafter the merged charity operated as "**Computers 4 Africa**", the 'Working Name' of **Digital Pipeline**. *Computers 4 Africa* appointed *David West* as Chief Executive, and he served a five year term for the now combined charity to the end of 2015.

2011

On 1st January 2011 the **Computers 4 Africa** team took over **Digital Pipeline** again, we merged *Computers 4 Africa* into *Digital Pipeline*, then the combined charity became independent from *Microsoft*.

On 6th January *Aseri Katanga, Hope Katanga, Ena Winch* and *David Lowrey* were appointed Trustees, with *Aseri* as the Chair. *Mark East, John Gallop, Wilhelmus Blonk* and *David Sogan* stepped down as Trustees and

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

Mark East appointed "President".

Mark East said "This represents an exciting next step in Digital Pipeline's growth that will enable it to reach out to and transform the future lives of an even greater number of disadvantaged people in Africa and other parts of the world".

During the year it is estimated that over 1/2m African school children were using a device we supplied. The combined charity carried out 166 large volume collections of donated computers from organisations all over the UK, and sent devices primarily to *Cameroon, Gambia, Ghana, Kenya, Tanzania* and *Zambia*.

The charity's activities were focused on Sub-Saharan Africa, while an increasing number of smaller donations were made in the UK. The charity also moved to new premises in *Aylesford, Kent*.

2012

The combined charity carried out 216 large volume collections of donated computers from organisations all over the UK, including the *Commonwealth War Graves Commission, the Economist, Kent Fire & Rescue, Lloyds Pharmacy, SEGA* and *Travis Perkins*.

We partnered with **Books2Kenya** to help establish a public library in *Naivasha*, north of *Nairobi* and shared a shipping container to send both computers and 10,000 books there.

The charity sent devices primarily to *Benin, Ghana, Kenya, Malawi, Nigeria, Somalia, South Africa* and *Tanzania*.

2013

Her Royal Highness, Queen Elizabeth II, and **His Royal Highness, The Duke of Edinburgh**, along with members of the Royal Family hosted a *Commonwealth Reception* at *Buckingham Palace* and invited the charity's then Chairman, *Mr Aseri Katanga*, to attend on behalf of our charity in November 2013.

HM Queen is reported to have said "*What Computers 4 Africa is doing for the children in Africa is wonderful*".

NB. "*Computers 4 Africa*" used to be our 'Working Name', until we changed it in 2020 to "*Computers 4 Charity*".

<https://www.maidenhead-advertiser.co.uk/news/18854/Computers-4-Africa-founder-meets-the.html>

The charity sent devices which will deliver a World-Class IT based education to an extra 94,000 school children, a running total of 1.3m student benefitting. These were primarily in *Benin, Cameroon, the Gambia, Ghana, India, Kenya, Libya, Malawi, Nigeria, Philippines, Sierra Leone, Somalia, South Africa, Tanzania, West Sahara* and *Zambia*.

2014

We were a Founder Member of the **ICT4D Network** and were exploring collaborating with *Camara Education, Computer Aid, Computers for Schools Kenya, Close the Gap, Via Africa* and others.

The charity sent devices for an additional 175,000 school children to use, a grand total of over 1.4m. These are primarily in *Afghanistan, Bangladesh, Cameroon, Ethiopia, Ghana, Guinea Bissau, Kenya, Liberia, Malawi, Moldova, Mozambique, Nigeria, Pakistan, Philippines, Sierra Leone, South Africa, Tanzania, Uganda, Ukraine, Zambia* and *Zimbabwe*.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

During 2013/14 we worked with **BITC's Business Emergency Recovery Group** (BERG), through a sister non-profit **Community Resilience UK cic**, supported by the **Cook Foundation UK**, facilitated by *Joey Tabone*, and were delighted to be publicly thanked by **HRH The Prince of Wales** at the *BITC Responsible Business Awards* on 8 July 2014 in the *Royal Albert Hall*.

2015

Computers supplied during the year will be used by an extra 187,000 school children, with a total of 1.6m students using our devices across the World.

The charity sent devices primarily to:

Sub-Saharan African - *Cameroon, Ethiopia, the Gambia, Ghana, Guinea Bissau, Kenya, Liberia, Malawi, Mozambique, Nigeria, Sierra Leone, South Africa, Tanzania, Uganda, Zambia and Zimbabwe.*

Rest of the World - *Afghanistan, Bangladesh, Cambodia, Egypt, India, Moldova, Nepal, Pakistan, Philippines, Ukraine and the UK.*

We continued to work with the **ICT4D Network** and explore collaborating with *Camara Education, Computer Aid, Computers for Schools Kenya, Close the Gap, Via Africa* and others.

David West completed a five year term as Chief Executive (and later Chief Operating Officer) and was replaced by *Bevil Williams*, who also served a five year term to the end of 2019.

2016

We had visits from *Tracey Crouch MP* for Chatham & Aylesford, *Rt Hon Amber Rudd MP*, the then *Secretary of State for Energy and Climate Change* (later Home Secretary) and *Matthew Scott, Kent Police & Crime Commissioner*.

In the spring our "Digital Ambassador" programme was launched with appointments to *Tanzania, Zambia* and the *Gambia*.

We were particularly pleased to supply the *Ghurkha Memorial Foundation*, providing 12 secondary schools with laptops in *Kakarvatti, East Nepal*, where they don't have any computers at all. We also gave to student nurses in *Naivasha, Kenya*, to help them complete their training; they all subsequently worked in *Naivasha District Hospital*.

2017

We made two visits to *Tanzania* to review progress at schools we have been supporting and open discussions with the government. These exploratory meetings began with the *Education Ministry* and *Communications Ministry* to discuss the possibility of supplying the equipment for 1,000 ICT classrooms.

Enquiries were received from French-speaking African countries for the first time, including *Morocco*. Meetings were held with the Ambassadors for *Togo, Mauritania* and *Sao Tome & Principe* to assess the needs and possibilities.

We completed 77 bulk collections of donations from organisations across the UK.

Highlights were supplying devices to *Ballanta Academy of Music*, in *Freetown, Sierra Leone*; *Kidz Paradise, Tanzania*; *Rightway School, Tanzania*; *Igurusi School, Mbeya, Tanzania*; *Chibozu Community School, Zambia*; *Tweyambe School, Tanzania* and *Help for Veterans* in the UK.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

2018

To date the charity is estimated to have **shipped around 200,000 machines** to economically deprived communities around the world. With a minimum of 20 school children using each computer, as many as **4 million students** have been given **access to the digital universe and a World Class education** by the charity.

On 26th July *Mr Jim Myers* and *Mrs Esther Kroll* joined the Board of Trustees, as did *Mr Philip Jenkinson* on 8th August and *Mr S Abraham Sangiwa* on 5th September. *Jim* subsequently stepped down on 31st December.

In August the charity signed a Memorandum of Understanding (MoU) with the *Education Ministry* in the *Tanzanian government*.

The MoU opened up the potential to supply 40,000 computers to schools in *Tanzania*, where the government offered seven acres of its own land to be set aside for a new digital campus to be built. The vision was to supply the computers for 1,000 ICT classrooms.

As part of this MoU, on 12th December two 40' shipping containers carrying 3,000 computers were shipped to *Dar es Salaam, Tanzania* as a feasibility project. At a minimum value of £100 each, this free-of-charge shipment was worth £300,000 to the *Tanzanian Education Ministry*.

See: <https://www.kentonline.co.uk/malling/news/thousands-of-computers-sent-to-schools-in-africa-195218/>

2019

During the year the charity worked to make computer equipment more affordable for schools and community groups in the UK, as well as the developing world and especially *Africa*. The deployment of used PCs and large screens allowed youth clubs to give digital access to areas of deprivation and poverty in the *West Midlands*, attracting young people in with the opportunity of collective gaming as a 'honey pot', providing an alternative to gang membership, reducing vandalism and crime.

Partnerships with housing associations were also developed to provide devices to tenants on benefits, giving the tenants easier and more immediate access to report building faults and other tenancy issues. Equipment was also supplied for use by the elderly and organisations supporting seniors, for introductions to IT for those who have never used computers before.

On 6th June *Mr David Mayhew* joined the Board, while *Mrs Esther Kroll* stepped down on 5th July, *Mr S Abraham Sangiwa* on 12th July and *Mr David Mayhew* on 24 September. On 11th December *Kulbir Sanghera* and *Philip Jenkinson* resigned and on 12th December *Mr Gerald Ackroyd*, *Mr Michael Cook* and *Mrs Jessica Norman* were appointed.

In December 2019 *Bevil Williams* completed a five year appointment as Chief Executive and *George Cook* took over as Honorary Chief Executive. The charity had a new Board of Trustees, new management and was in the process of being totally re-structured and re-invented. COVID-19 broke out in *China*.

2020

On 23rd March the *Prime Minister* announced a national lockdown and all operations ceased for a few weeks.

The charity changed its 'Working Name' to "*Computers 4 Charity, incorporating Computers 4 Africa*" as we could not export to Africa and there was a need here in the UK:

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

In April the charity received a request from **Heart of Kent Hospice** for laptops, so that doctors and nurses did not have to visit outpatients (95% of clients) to assess their health and risk spreading the virus, also be able to see their children and grandchildren. We then tried to get the hospice tablets to in-patients can face-time with and, ultimately, say their final 'goodbyes' to their families if, and when, they are diagnosed to be in their last hours.

In June one veteran a week was committing suicide from the *Queen's Regiment* alone due, among other things, to unemployment. We started giving them laptops through military charities to help them job search and apply from home, instead of having to go into the Job Centre or local library; it is difficult to do these on a mobile phone.

August saw an appeal for young carers and October 2020 for school students to catch up on their homework.

On 26th November 2020 we signed a Memorandum of Understanding (MOU) with **The Prince's Responsible Business Network *Business in the Community (BITC)*** to be their *Tech Appeal* refurbisher partner, both refurbishing ourselves and working with sub-contract partners.

2021

At the beginning of the year **BITC** introduced us to the **Food Standards Agency** and we began many months of negotiation, liaison and extensive due diligence by **HM Treasury**, the **National Cyber Security Centre** and others. We began receiving the first few donations of laptops and smart phones in December.

We have also signed an MoU with **LandAid**, a charity created and funded by the commercial property industry, that supports homeless hostels.

Another MoU was signed with **Decathlon**, the largest sportswear company in the world.

In December 2021 **ACER** launched the Aspire Vero laptop made from recycled plastic and designed to be infinitely repairable, in partnership with Computers 4 Charity.

2022

This year we plan on launching multiple local appeals using empty sites from *Currys* and *Halfords*, in 18 locations across *England*. Our aim is to establish a national network of local computer appeal sites, so local organisations and individuals can donate their IT equipment with minimal travelling.

We want to minimise our *road miles carbon footprint*, re-use computers locally through give-aways to charities in the area. This will minimise our environmental impact, and maximise our community benefit.

For vehicles, average figures for CO2 emissions per kilometre for road travel for 2013 in *Europe*, normalised to the NEDC test cycle, are provided by the *International Council on Clean Transportation*:

Light commercial vehicles: 175 gCO2/km (281 g/mile)

Average figures for the *United States* are provided by the *US Environmental Protection Agency*, based on the *EPA Federal Test Procedure*, for the following categories:

Trucks: 280 gCO2/km (450 g/mile)

https://en.wikipedia.org/wiki/Carbon_footprint

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

Scotland

To minimise road miles, we are working in Partnership with **The Turing Trust**, who are based on the outskirts of Edinburgh. All offers of surplus IT equipment in Scotland are passed on the *James Turing*, Founder & CEO.

Founded by Alan Turing's family, **The Turing Trust** seeks to continue his legacy by using technology to empower disadvantaged communities. Alan is widely regarded as the father of modern computing and he saw IT as a tool for solving immense challenges. He also had a passion for helping others.

<https://turingtrust.co.uk/>

Bill Gates said that our charity is "*forging partnerships to ensure that affordable high-quality computers, donated by businesses, reach underserved communities*".

We would like to fulfil his dream.

Achievements and performance

● **Main achievements of the Charity**

During 2021 the charity **gave away free of charge 347 computers to 165 other charities** and beneficiaries, conservatively **valued at £75,849**.

The charity received donations of IT equipment from 121 donations being from individuals and 60 being from organisations.

● **Review of activities**

Donations have been given to:

ADHD Northwest
Africa Community Action
Age Concern
Age UK
Alabare
Alabare Plymouth
Alliance Young Carers
Ark Project
Armed Forces & veterans Breakfast Club
Ashworth Highschool
Atherton & Leigh Foodbank
Aurora Hospice Care
Barefoot
BITC
Blackburn Foodbank
Blackburn UK Trust
Blackburn with Darwen Carers
Blackburn Youth Zone
Blessings in Disguise
Borough Green Primary School
Breath Therapies

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

Broadway Lodge
Broughton House for veterans
Cancer Help Preston
Canterbury Welcomes Refugees
Carers in Hertfordshire
Carers Link Lancashire
Changing Lives
Charity Volunteer
Child Action Northwest
Chiltern Academy
Chums UK
Derian House Children's Hospice
Devon and Cornwall Food Action
Devon and Cornwall Refugee Support
Dig in North West
Doncaster Conversation Club
Doncaster Foodbank
Doncaster Homeless Youth Project
Doncaster Housing for Young People
Doncaster Lions Club
East Lancashire Hospice
Edwards Trust
Ellie's Haven
Emmaus Preston
Eve Merton Dreams Trust
Farley Junior Primary School
First Step Housing
Foxtan Centre
Friends of Sussex Hospices
Friends of Young Carers
Gift 92
Global Challenge Charity
Groundworks
Guestling Bradshaw Primary School
Hall Cross Academy
Hampton College
Hampton Vale Primary Academy
Harbour
Haven First
Headway
Help for Homeless
Help for Homeless Veterans
Herts for Refugees
Home-Start (various branches)
Imago Young Carers
Inspire Motivate Overcome
Integrate
Just be a child
Just Because Kindness Doesn't Need a Reason
Kent County Council Social Services
Kenward Trust
Landaid

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

Lions Plymouth
Literacy In A Box
Lyn Lovell
Maddies Butterflies
MHA Communities Swindon
Mind
Nene Park Academy
Newborough Primary School
North Somerset People First
Paddock Wood Primary School
PATH
Phoenix Women's Aid
Plymouth Alabare Veterans Home
Plymouth Foodbank
Plymouth Lions Club
Plymouth Rotary Club
Plymouth Sea Cadets
Plymouth Veterans and Family Hub
Porchlight
Preston Domestic Violence Support
Preston Together
Prospect Hospice
Royal British Legion Aylesford
Royal British Legion Poppy Appeal
Renew Doncaster Ltd
Robert Watson
Rotary Club in Doncaster
Royal British Legion (various branches)
Salvation Army Doncaster
Sanctuary Supported Living for Young People
SATEDA
Save Our World
Scotty's Little Soldiers
Sea Cadets
Secret Santa
Share IT Foodbank
Shekinah Mission
SLEAP
Sober Social Project 6
Somewhere to Go
St Vincent De Paul
Stevenage Community Foodbank
Stockwood Park Academy
Swindon Food Bank
Swindon Night Shelter
Taylor Made Dreams
The Brick
The Gambia
The Gap Project
The Living Room
The Luhimba Project
The Phoenix Group

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

The Pioneers Project
The Society of St James (Homeless Support)
The Veteran's Club
The Wish Centre
Thomas
Threshold
Tower Hamlets Community Church
Unemployed Veteran
Veteran via Alabare
Veteran via Help for Homeless Veterans
Veteran via Minds at War
Veteran Via QRA
Veteran via Wigan Armed Forces
Veterans in Community
Voluntary Action Doncaster
Wade Hall Community Association
Weston Hospice Care
Weston Rotary Club
Weston-super-Mare Foodbank
Wigan Armed Forces HQ
Wigan Youth Zone
Willbond Homeless Centre
Wiltshire Treehouse
Wish Centre
WSM Air Training Corps
XTND Improving Futures
Young Carers
Young Carer via Young Carers Crew
Young Carers Doncaster

The 347 computers were nearly all laptops. Each laptop given a true 2nd life through upgrade means a new one does not have to be manufactured and over 80% of a computer's carbon footprint is in its production; every upgraded laptop saving the planet from 150kg of CO2 emissions.

The total **carbon emission reduction** the charity has delivered in 2021 is therefore **52 metric tonnes**.

Donors included the following:

290 (W.SM) Squadron Air Training Corps
Acer
Anglo Saxons
Apera Asset Management LLP
Astute Mobile Data Solutions
BITC
Bluewater Chaplain
BR-IT
Broadstairs Scaffolding
Caerphilly Business Centre
Daren Seal Associates Limited
David Payne CoachBuilders
Diocese of Rochester
Edwards Harvey Ltd
EGIS

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

EZW
Fairdeal Windows Ltd
Food Standards Agency
Gift 92
Graeme Levett Carpentry Limited
Green Frog Connect Ltd
Greenacres Dental Practice
Heart of Kent Hospice
Institute of development studies
Integrity
Kimberly Clark
LandAid
Law Centres Network
LEIPA UK Ltd
Macro Consultants Ltd
Maidstone and Malling Alternative
Mayfox Consulting
Paxton Access
Quiss Technology
Read Computer Services
Reed Global
Ribble Packaging Limited
Riglift Ltd
Royal British Legion
RSPB
Scotty's Little Soldiers
Solar Gates UK
Spayne lindsay Ltd
St. Lawrence School
Suez (Sita)
Talktalk
Testbed Audio
The Charity Bank Limited
The Economist
The Perse School
The Royal Masonic School For Girls
Tudor Lodge Surgery
U + I plc
Utech Solutions
Veterans In Communities
Waller and Waller
Washco
Watchfinder

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• **Reserves policy**

Much of the company's charitable work cannot be expressed in financial terms and the aim of the Trustees is to accumulate a sufficient corpus of funds so that this work can be carried on. The charity also accumulates stocks of donated PCs and other IT equipment which are held in reserve to meet the needs and specific requests from other charities.

Reserves as of 31st December 2021 were £20,850.

• **Principal funding**

The Charity is principally funded by the income from its on-line eBay charity shop sales.

We fund our give-aways by selling surpluses, items that our charity beneficiaries do not want or less than 50% of the computers we receive. Together with some corporate sponsorship and grant funding, this is what enables us to give unemployed young people work experience, training and jobs and donate devices to charities free-of-charge.

In order to fund the refurbishment and upgrade of equipment we run a charity e-Shop with a "**Buy One, Give One Free**" policy; each item bought enables us to give one away free-of-charge to another charity. Buyers can select a range of device specifications and add-ons, which are all refurbished and help enable us to be as **self-funding** as possible.

• **Financial summary**

The charity's total income reduced slightly, down from £231,107 in 2020 to £217,509 in 2021, a fall of £13,598 (- 5.8%).

Donations and legacies increased from £44,567 up to £105,994, a rise of £61,427 (+ 138%), but income from charitable activities reduced from £176,207 down to £111,533, a fall of £64,674 (- 37%) for the year.

However the charity significantly reduced its total expenditure down from £219,501 in 2020 down to £179,473 in 2021, a fall of £40,028 (- 18%), making a surplus of £38,036 in 2021.

Expenditure on raising funds increased from £6,990 up to £15,781, a rise of £8,791 (+ 126%), but expenditure on charitable activities decreased from £212,511 down to £163,692, a fall of £48,819 (- 23%).

This improved its balance sheet from a deficit of (£17,187) in 2020 to a surplus of £20,850 in 2021.

DIGITAL PIPELINE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

• **Constitution**

Digital Pipeline is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 10 December 2006, amended by Special Resolution dated 16 July 2012 and is a registered charity number 1118674 in England and Wales and SC043181 in Scotland.

• **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

• **Organisational structure and decision-making policies**

Details of the organisational structure:

- Board of Members
- Board of Trustees/Directors
- Honorary Chief Executive
- Marketing, HR/Administration, Finance, ICT, Operations

• **Policies adopted for the induction and training of Trustees**

All Trustees are already familiar with the work of the charity and have a wide knowledge of business and commerce. They are guided by the Memorandum and Articles of Association, a copy of which is distributed to new Trustees along with copies of the latest financial statements. Trustees are then introduced to people involved with the organisation. Meetings are arranged with key people involved in the organisation to discuss information contained in the Trustees Induction Pack - these include: Trustees, Staff, Contractors and Volunteers. No formal training is undertaken.

• **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

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).

DIGITAL PIPELINE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' responsibilities (CONTINUED)

Company law requires the Trustees to prepare financial statements for each financial . 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 judgments 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 September 2022 and signed on their behalf by:

Mark Lawrence

DIGITAL PIPELINE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiner's report to the Trustees of Digital Pipeline ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts 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 accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 an Independent examiner's report and for no other purpose. To the fullest extent permitted

DIGITAL PIPELINE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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 or for this report.

Signed:

Dated: 21 September 2022

Kim Lee

ICAS

9 Ashford Road, Maidstone, Kent, ME14 5BJ

DIGITAL PIPELINE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	105,994	105,994	44,567
Charitable activities	4	111,533	111,533	176,207
Other income	5	(18)	(18)	10,333
Total income		217,509	217,509	231,107
Expenditure on:				
Raising funds	6	15,781	15,781	6,990
Charitable activities	8	163,692	163,692	212,511
Total expenditure		179,473	179,473	219,501
Net movement in funds		38,036	38,036	11,606
Reconciliation of funds:				
Total funds brought forward		(17,187)	(17,187)	(28,793)
Net movement in funds		38,036	38,036	11,606
Total funds carried forward		20,849	20,849	(17,187)

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

The notes on pages 32 to 41 form part of these financial statements.

DIGITAL PIPELINE
(A company limited by guarantee)
REGISTERED NUMBER: 06035936

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	2,803	2,542
		<u>2,803</u>	<u>2,542</u>
Current assets			
Debtors	14	1,248	3,423
Cash at bank and in hand		23,045	13,302
		<u>24,293</u>	<u>16,725</u>
Creditors: amounts falling due within one year	15	(6,246)	(36,454)
Net current assets / liabilities		<u>18,047</u>	<u>(19,729)</u>
Total assets less current liabilities		<u>20,850</u>	<u>(17,187)</u>
Net assets / liabilities excluding pension asset		<u>20,850</u>	<u>(17,187)</u>
Total net assets		<u><u>20,850</u></u>	<u><u>(17,187)</u></u>
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	20,850	(17,187)
Total funds		<u><u>20,850</u></u>	<u><u>(17,187)</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 21 September 2022 and signed on their behalf by:

DIGITAL PIPELINE
(A company limited by guarantee)
REGISTERED NUMBER: 06035936

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2021

Mark Lawrence

The notes on pages 32 to 41 form part of these financial statements.

DIGITAL PIPELINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Digital Pipeline using Working Name '*Computers 4 Charity, Caring for Climate and Community*' is a company limited by guarantee incorporated in England and Wales and registered charity number 1118674 in England and Wales and SC043181 in Scotland. The registered office is Unit 4 Priory Park, Mills Road, Aylesford, Kent, ME20 7PP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The 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 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Digital Pipeline meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 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.

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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

DIGITAL PIPELINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	33% straight line
Motor vehicles	-	20% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	20% and 33% straight line

2.6 Stocks

For resale - the Trustees consider it impractical, considering the time cost, to measure the fair value of goods donated for resale and therefore donated goods are recognised when they are sold.

For donation to beneficiaries - the charity aims to recognise donated goods for distribution to its beneficiaries as a component of donations when it is distributed, with an equivalent amount recognised as charitable expenditure and measured at its fair value.

2.7 Debtors

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

DIGITAL PIPELINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

DIGITAL PIPELINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	87,086	87,086	33,886
Government grants	18,908	18,908	10,681
	<u>105,994</u>	<u>105,994</u>	<u>44,567</u>

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Sale of IT Equipment	103,533	103,533	40,949
Appeals (PR income)	8,000	8,000	134,596
Overhead recovery income	-	-	662
	<u>111,533</u>	<u>111,533</u>	<u>176,207</u>

5. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Sale of assets	(18)	(18)	10,333
	<u>(18)</u>	<u>(18)</u>	<u>10,333</u>

DIGITAL PIPELINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Marketing and other fundraising costs	15,781	15,781	6,990

7. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Grants, Sale of IT Equipment	15	15	-

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total 2021 £	<i>Total 2020 £</i>
Sale of IT Equipment	129,412	129,412	201,080
Appeals (PR income)	34,280	34,280	11,431
	163,692	163,692	212,511

DIGITAL PIPELINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Sale of IT Equipment	18,375	15	111,022	129,412
Appeals (PR income)	33,433	-	847	34,280
	<u>51,808</u>	<u>15</u>	<u>111,869</u>	<u>163,692</u>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Sale of IT Equipment	12,387	188,693	201,080
Appeals (PR income)	8,187	3,244	11,431
	<u>20,574</u>	<u>191,937</u>	<u>212,511</u>

10. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	100	500
	<u>100</u>	<u>500</u>

DIGITAL PIPELINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Staff costs

	2021 £	2020 £
Wages and salaries	78,681	71,960
Social security costs	1,340	849
Contribution to defined contribution pension schemes	197	223
	<u>80,218</u>	<u>73,032</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Appeals	2	1
Workshop	5	1
	<u>7</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Honorary Chief Executive role was undertaken pro bono during the year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 January 2021	2,554	586	3,188	6,328
Additions	1,596	-	-	1,596
At 31 December 2021	<u>4,150</u>	<u>586</u>	<u>3,188</u>	<u>7,924</u>

DIGITAL PIPELINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. Tangible fixed assets (continued)

	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
Depreciation				
At 1 January 2021	632	62	3,092	3,786
Charge for the year	1,091	147	96	1,334
At 31 December 2021	<u>1,723</u>	<u>209</u>	<u>3,188</u>	<u>5,120</u>
Net book value				
At 31 December 2021	<u>2,427</u>	<u>377</u>	-	<u>2,804</u>
<i>At 31 December 2020</i>	<u>1,922</u>	<u>524</u>	96	<u>2,542</u>

14. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	278	465
Other debtors	970	2,958
	<u>1,248</u>	<u>3,423</u>

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Debenture loans	-	30,000
Trade creditors	5,266	1,989
Other taxation and social security	-	3,965
Accruals and deferred income	980	500
	<u>6,246</u>	<u>36,454</u>

DIGITAL PIPELINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>23,044</u>	<u>13,302</u>

Financial assets measured at fair value through income and expenditure comprise cash balances.

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	<u>(17,187)</u>	<u>217,510</u>	<u>(179,473)</u>	<u>20,850</u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	<u>(17,187)</u>	<u>217,510</u>	<u>(179,473)</u>	<u>20,850</u>

DIGITAL PIPELINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,804	2,804
Current assets	24,292	24,292
Creditors due within one year	(6,246)	(6,246)
Total	<u>20,850</u>	<u>20,850</u>

20. Pension commitments

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the charity to the fund and amounted to £197 (2020 - £223). At the balance sheet date £ Nil (2020 - £ Nil) was payable to the fund and is included in other creditors.

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2021.

DIGITAL PIPELINE

England & Wales - Charity number 1118674

Accounts

DIGITAL PIPELINE
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

DIGITAL PIPELINE
(A company limited by guarantee)

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DIGITAL PIPELINE
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees Jessica Norman (appointed 12 December 2019)
 Michael Cook (appointed 12 December 2019)
 Gerald Ackroyd (appointed 12 December 2019)

**Company registered
number** 06035936

**Charity registered
numbers** 1118674 and SC043181

Registered office 4 Priory Park
 Mills Road
 Aylesford
 Kent
 ME20 7PP

DIGITAL PIPELINE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the Digital Pipeline for the year 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. 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 to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Company also trades under the names *Computers 4 Charity incorporating Computers 4 Africa*.

COVID-19

The Charity entered the year with a new Board of Trustees, new management and was in the process of being totally re-structured and re-invented. COVID-19 broke out in China.

On 23rd March 2020 the Prime Minister announced a national lockdown and all operations ceased for a time. Thereafter charitable activities were on much lower level.

The Charity changed its 'Working Name' to "*Computers 4 Charity - incorporating Computers 4 Africa*" as we could not export to Africa and there was a need here in the UK:

- In April the Charity received a request from Heart of Kent Hospice for laptops, so that doctors and nurses did not have to visit outpatients (95% of clients) to assess their health and risk spreading the virus, also be able to see their children and grandchildren. We then tried to get the hospice tablets to in-patients so they can face-time with and, ultimately, say their final 'goodbyes' to their families if, and when, they are diagnosed to be in their last hours.
- In June one veteran a week was committing suicide due, among other things, to unemployment. We started giving them laptops to help them job search and apply from home, instead of having to go into the Job Centre or local library; it is difficult to do these on a mobile phone.
- August saw an appeal for young carers and October for school students to catch up on their homework.

On 26th November 2020 the Charity signed a Memorandum of Understanding (MOU) with The Prince's Responsible Business Network "*Business in the Community*" (BITC) to be their Tech Appeal refurbisher partner. The Charity has been fulfilling requests for IT equipment from charities on BITC's *National Business Response Network* (NBRN).

The charity's income drastically reduced, down from £693,582 in 2019 to £231,107 in 2020. However, the charity made a surplus of £11,605, brought down its balance sheet deficit and managed to give away free-of-charge 152 computers to other charities and beneficiaries, conservatively valued at £33,540.

2021 also started with more COVID-19 lockdowns; but the charity is rebuilding its activities, helping more and more in need.

DIGITAL PIPELINE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities

I Policies and objectives

The **Computers 4 Charity** appeal invites donations of surplus computers from organisations and people everywhere. With us contributors can donate **completely safely, minimise environmental impact and maximise community benefit**.

We **re-use** and **give-away** free-of-charge as much as possible, recycle as few as possible and **waste none**; your donations reduce carbon dioxide output. Each device given a second life through refurbishment means a new one does not have to be manufactured; **each refurbished laptop saving the planet from 30kg of CO2 emissions***.

All are encouraged to use IT Asset Disposals (ITAD) for good. We **make the most of donations** to help those in need.

All our refurbishing is done in-house by us on a purely **charitable non-profit basis**, not by a commercial refurbisher; there is no profit making from the generosity of others. We are providing seven previously unemployed young people with jobs and training, and **create social value from the process**.

In working with Computers 4 Charity, donors are achieving **maximum community benefit**.

Supporters can do some good with unused laptops, tablets and PCs. Have them refurbished and given to those in **re-hab, young carers, homeless youth, hospices, charity volunteers, unemployed veterans** and UK charities supporting **schools in Africa**.

Unusable or surplus equipment is sold through our charity e-shop, components are re-used or recycled to fund the charity, **nothing goes to waste**.

Donations of IT equipment are:

- End-to-end secure
- Datawiped
- Safety tested
- Environmentally compliant
- Software licence legal
- Tracked and traced

Our team has been refurbishing computers since 1996, for 25 years.

Donors can help:

- Young carers
- Homeless youth
- Hospice patients
- Charity volunteers
- Unemployed veterans
- Bereaved Forces children
- UK charities supporting schools in Africa

* Note: Calculated on the basis of **United Nations E-waste Coalition A New Circular Vision for Electronics: Time for a Global Reboot 2019** & **Harvard University Smaller, faster, greener: Examining the environmental impact of computation and the future of green computing, 2021**.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

I Strategies for achieving objectives

Donations of IT equipment

As a charity **we give away all we can free-of-charge**, and are self-funding through the sales of surplus equipment. For this we need to let as many people as possible know about the **safety and security** we offer them, bearing in mind that devices are actually very difficult to properly datawipe and handling any personal data inappropriately is a criminal offence.

I Activities undertaken to achieve objectives

Datawiping

We 100% datawipe IT donations, with data-wiping certificates available and end-to-end security, free-of-charge. We offer to do this to any standard preferred:

- HM Government IS5 (Infosec Standard 5),
- National Cyber Security Centre (NCSC) principles
- US Department of Defence standard (DoD 5220.22-M)
- NIST SP 800-88 Rev.2

Or method preferred:

- ATA Secure Erase
- BitRaser
- Blancco
- CBL Data Shredder
- CCleaner
- DBAN
- Disk Wipe
- Eraser
- KillDisk
- PCDiskEraser
- WipeDrive8

Data storage media can be very different, requiring customised data wiping. We take our data erasure responsibilities very seriously and we make a deliberate effort to stay up to date with the latest understanding of both data erasure and data recovery.

This has led us to developing a very flexible data-wiping service, allowing us to always use the best methods for each data storage medium. We also verify each wipe and if any drive fails digital erasure, it is destroyed and rendered physically unreadable.

We also test random samples with data recovery tools to see if any meaningful data can be retrieved; so far, we have never found remnant data on a drive we have wiped.

Although our chosen processes are completely effective, we also know that many organisations have extra

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

requirements, such as the need for drives to be wiped by a certain method or to a certain standard. In these cases, we are always able and willing to adapt to whatever your organisation needs and your ITAD policies.

Our data wipe is *General Data Protection Regulation (EU) 2016/679 (GDPR)* compliant, protects you (the donor) from identity theft, as well safeguarding the beneficiary.

Our data wipe log details the times and dates that each hard disk drive has been securely data wiped or destroyed and *Data Destruction Certificates* are available on request. We are registered as a *Data Controller* with the *Information Commissioner's Office (ICO)* as number Z3321434.

<https://ico.org.uk/ESDWebPages/Entry/Z3321434>

Please see the guidance from the National Cyber Security Centre (NCSC):

<https://www.ncsc.gov.uk/guidance/secure-sanitisation-storage-media>

End-to-end security

For highly sensitive data carriers, we use locked four-sided roll cages for bulk collections. All incoming devices are placed into a restricted area with three levels of access control until all data is erased. Our Workshop is based next door to Kent Police, with CCTV covering the whole area and 2m security fencing.

Notes

Datawiping: re-formatting

Our experience is that most people do not know how to datawipe their devices and often mistake a re-format to have this effect; unfortunately it does not. Re-formatting a hard drive merely removes the 'headers' and leaves all their personal data still there on the device. The legal problem is that even if a donor thinks they have wiped the data and signs a waiver or receipt, this has no effect in law. If anyone's personal data still exists on the device, regardless of what a donor has signed, it still exists and the law recognises this.

Whoever handles that device is subject to all the prevailing laws that apply, and these are onerous. They could knowingly, or unknowingly, be illegally handling personal data of the donor and anyone else the donor has collected data from or about (a criminal offence), as well as contravening electronic waste regulations, passing on unlicensed software and be responsible for residual liability.

Data Protection Act 2018 - Criminal Offences

Section 170 adds the offence of knowingly or recklessly retaining personal data (which may have been lawfully obtained) without the consent of the data controller.

<https://www.cps.gov.uk/legal-guidance/data-protection-act-2018-criminal-offences>

Environment

Each device given a second life through refurbishment means a new one does not have to be manufactured; each refurbished laptop saving the planet from 30kg of CO2 emissions.

The United Nations say "*Manufacture a tonne of laptops and potentially 10 tonnes of CO2 are emitted. When the carbon dioxide released over a device's lifetime is considered, it predominantly occurs during production*".

Research into the average weight of laptops currently in production indicates an average weight of over 3kg. Extrapolated, this means that every computer given a second life saves a new one needing to be manufactured, reducing Carbon Dioxide release by 30kg.

IT equipment donors will be offered CO2 Certificates, indicating the Carbon Dioxide reduction they have

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

achieved by their donation.

United Nations E-waste Coalition

A New Circular Vision for Electronics: Time for a Global Reboot, 2019

http://www3.weforum.org/docs/WEF_A_New_Circular_Vision_for_Electronics.pdf

Harvard University

Smaller, faster, greener: Examining the environmental impact of computation and the future of green computing, 2021

<https://www.seas.harvard.edu/news/2021/03/smaller-faster-greener>

Environmental compliance

We fulfil 100% of environmental rules, regulations and responsibilities, saving the computers from being scrapped, dumped or landfilled. In the event that we are given non-working IT equipment, that is “waste” (see notes), we are registered by the *Environment Agency* to carry out the repair or refurbishment of *Waste Electrical and Electronic Equipment (WEEE)* under waste exemption T11.

We hold:

- Waste Exemption Certificate (NC2/061484), Environment Permit (CDDL11078), the Environmental Permitting (England and Wales) Regulations 2016
- Registered Producers of Hazardous Waste number ODR619 as ID: HazWasteReg – 1583003,
- Registered Carrier of Controlled Waste PCD/CDDL11078
- Steps to Environmental Management Blue and Silver Level Certificate Number 1001345.

Notes

Environment – “waste”

We aim to only accept donations of working, operational computer equipment; that is “used” or “second hand” but “working” as originally designed and intended as its original purpose of manufacturing. This is not “waste”.

We do not want to recycle, we only refurbish and re-use; recycling destroys the computers. We do not break down IT equipment into its basic materials and recycle the metal, plastic, aluminium, gold, platinum, etc. Rather, we datawipe, clean and repair, sometimes upgrading with additional hard drives and RAM, then load fresh operating system software for re-use. At all times all the equipment is in working condition and fully operational, from beginning to end.

We ideally do not want to receive, handle or process non-working, broken or irreparable computer equipment; that is “waste”. However as we do occasionally unintentionally, or sometimes intentionally in order to receive other donations of value and use, accept or receive non-working equipment, we have all the environmental permits we understand are needed.

Just in case we are given equipment we cannot use we have secured all the relevant permissions to handle IT waste, bearing in mind a fundamental difference between commercial refurbishers and us; we own the equipment from the moment it is donated. Commercial refurbishers do not normally own the equipment they handle and so require a different set of environmental permits. All our equipment belongs to us from when we receive it up until we give it away or sell the surplus, including non-operational IT waste.

Software

We operate a 100% software licence compliant process. We load Microsoft Windows 10 on all that we give away to our beneficiaries, and on request for surplus sales. We ask that (where possible and practicable) those donating to us also include all physical copies of OEM software and licenses with the equipment they came preinstalled on, as these are associated with the motherboard.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

Tracking

Every item is 100% tracked and traced throughout. All equipment is given a unique ID number and barcode label, with a duplicate label attached to each Donor Form, the ID is scanned into our database and assigned to a donation. Everything is tested and checked for functionality and, along with the serial numbers and specifications, entered into our database.

On request, an audit report can be provided, including any client asset tag details that were present on the devices to help you with your own internal end of life procedures; all donor data is held securely.

Historically our staff have been vetted to HM Government '*Baseline Personnel Security Standard*' (BPSS) and our policy is to continue to implement this. Our most recent recruits are yet to go through this vetting, but it is our plan to implement this on an ongoing basis throughout our organisation.

Depending on volume, value and distance, for large-scale collections we use our own vehicles and drivers to collect your IT equipment, when and where it suits you, GPS tracked and geo-fenced. To request a collection, please fill out our collection form; alternatively, you can drop off your equipment at any of our appeal sites, or at our office.

Safety

We carry out 100% Portable Appliance Testing (PAT) safety checks on every item, by PAT Testers who hold a *2377-22 City and Guilds* qualification, especially verification of earth grounding continuity to protect future users. This complies with *British Standard BS 7671*.

I Main activities undertaken to further the Company's purposes for the public benefit

Give-aways

Young carers

There are over 700,000 young carers in the UK.

1/3 of young carers reported having a mental health problem and 1/4 have difficulties at school due to their caring responsibilities.

These are children under 18 who help look after someone in their family who is ill or disabled. They sometimes manage the whole family, including brothers and sisters.

This can include managing family finances, benefits, shopping, cooking, cleaning, helping someone out of bed, bathing, getting dressed, washing and ironing clothes, collecting prescriptions, giving medicine and communicating with the authorities.

COVID-19 has meant many young carers self-isolating to shield the vulnerable, not going to school and organising safety measures throughout the home. This can mean a year of missed schooling, handicapping their education, career and life potential. Other children don't understand carers' responsibilities and that carers have less free time than others, making friendships difficult.

Young carer families are often on benefits and live in poverty. They are less able to afford computers, which are critical for their schooling and important for their social lives.

You can help them.

A good computer can often transform a young carer's life for the better. Donate yours today!

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

Homeless youth

600,000 young people have lost their jobs due to COVID-19 in the UK, according to the Office for National Statistics (ONS), and many are now being evicted from their homes.

We are placing computers into homeless shelters so they can immediately seek work and somewhere long-term to live.

We are partnering with LandAid, Porchlight, Single Homeless Project, Evolve, Look Ahead and others.

Hospices

We are appealing for donations of unused IT equipment that we datawipe and refurbish, to get iPads, tablets and laptops to give away to hospices, so that patients can see their families and friends -

- Out-patients' health can be assessed by doctors and nurses without having to visit, and can see their children and grandchildren
- In-patients can face-time with and, ultimately, say their final 'goodbyes' to their families if, and when, they are diagnosed to be in their last hours.

Patients normally only go into hospice when they need intensive care, especially 24/7 pain management. Patients can be of any age, and include children. They are usually only allowed one fully gowned, masked, gloved family member in at a time to hold their hand and talk to them, if any. There are wonderful caring staff; but it is not quite the same as your brothers and sisters, granny or grandad, mum or dad also being with you. Being able to see your family, talk face-to-face, is so much better than just a phone call.

Charity volunteers

At our outreach events, we display an exhibition showing what volunteering looks like and encourage people to give their time to the community. We also invite local charities to nominate a volunteer to receive a free laptop, as a 'Thank You' and also enabling them to support their charity even more.

Unemployed veterans

We provide free laptops for unemployed veterans, who are nominated by a local charity at our event locations. This will help them job search and apply from home, instead of having to go into the Job Centre or local library; it is difficult to do these on a mobile phone.

Bereaved Forces children

There are over 1,000 bereaved military children in the UK without access to support.

Any sudden death is a devastating event for children. When the death is that of a member of the Armed Forces there are additional factors to consider, such as the traumatic nature of a death in a combat situation, intense media interest, repatriation, an inquest and a service inquiry.

If a person has been on active service or deployed elsewhere, it may be difficult for a child to comprehend that they won't be coming home as usual. It's natural to want to spare children from learning how the death happened, however, it will soon become public knowledge and it's better that they hear the facts first.

The family has often lost its bread-winner, a partner, a parent. Children can then go into shock and experience Post-Traumatic Stress Disorder (PTSD), disrupting their schooling and life chances.

Having their own device can be a source of solace, a way of reaching out to family and friends for encouragement, care and support.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

<https://www.scottyslittlesoldiers.co.uk/>

<https://www.winstonswish.org/death-through-military/>

Schools in Africa

In some developing countries, the school is the tree with the widest branches and the teacher is the villager who can read and write the best, who may never have left the local region. With computers, school attendances often double and IT literate children get jobs earning several times what their parents do, supporting their extended families for a lifetime, helping their nation develop and lifting them out of poverty.

Digital Pipeline's "**Computers 4 Charity**" appeal delivers a World Class IT based education to an estimated 1.3 million children and, as Bill Gates said, "*Digital Pipeline ... can play a role in combating aids, malaria and other infectious diseases*". Now we are working through UK charities who support schools in Africa, to whom we donate laptops at our appeals.

I History and future vision

Digital Pipeline (now with 'Working Name' "*Computers 4 Charity incorporating Computers 4 Africa*") started out as an internal project within **Microsoft** in February 2004, was incorporated on 21st December 2006 and registered as a charity on 3rd April 2007. *Microsoft* was the *Founding Member*; see the personal video from **Bill Gates** on our *Computers 4 Charity* website at www.computers4charity.org.

Bill Gates said: "***Digital Pipeline offers an innovative approach to the effective reuse of technology***"

In January 2011 *Computers 4 Africa* merged into **Digital Pipeline** and in January 2020 Digital Pipeline restructured and changed its 'Working Name' to "**Computers 4 Charity**".

Future

For the future the charity plans to launch the **Computers 4 Charity Network**:

Our Aim: Local computer re-use

Our aim is to establish a national network of local computer refurbishers who will all work under our umbrella and coordination, to universal quality standards. This will minimise our environmental impact, and maximise our community impact.

We want to minimise our *road miles carbon footprint*, re-use computers locally and support regional refurbishers, as well as their local communities.

CyberCycle

In 1996 our team was running CyberCycle in London, datawiping and refurbishing IT equipment for charities and non-profits.

We provided our volunteer IT graduates with work references, which enabled them to get jobs as a result – this was observed and put into the Labour Party manifesto by *Rt Hon Peter Mandelson* in January 1997.

We were then asked to pioneer the government's '*New Deal*' programme with *Rt Hon Tony Blair*, setting up and establishing 20 CyberCycle computer refurbishing workshops across the UK. These were hosted by other charities and community organisations, providing work experience, training and IT engineering qualifications for the young unemployed.

This has left us in a unique position; we know a lot of people who also refurbish IT equipment all over the

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

country and there is goodwill between us. Our relationships are key.

Computer refurbishers usually work in silos, alone, and perceive other refurbishers as competitors. We are uniquely different, having people we know everywhere who are willing to work with us as partners.

National Network: Building Upon Success

Bill Gates said that our charity is “*forging partnerships to ensure that affordable high quality computers, donated by businesses, reach underserved communities*”.

We would like to fulfil his dream.

We plan on working with one refurbisher in each region and nation: *Scotland, North East, North West, Midlands, Wales, South West, East of England and South East*; a total of eight. At a future stage, we will explore the possibilities in *Northern Ireland* and the *Irish Republic*; possibly up to ten across the British Isles.

Our largest single donation was 30,000 computers from the *Department for Work and Pensions*, when we successfully 100% sub-contracted out all the datawiping and refurbishment. We discovered and learnt the hard way how to manage refurbishing at multiple locations and with a range of sub-contract partners.

Business in the Community (BITC)

Our team has worked with BITC since 1996, when *Patrick O'Meara* arranged a series of “*Seeing is Believing*” visits to CyberCycle by groups of business leaders, 25 years ago.

During 2013/14 we worked with BITC’s Business Emergency Recovery Group (BERG), facilitated by *Joey Tabone*, and were delighted to be publicly thanked by *HRH The Prince of Wales* at the *BITC Responsible Business Awards* on 8 July 2014 in the Royal Albert Hall.

On 26th November 2020 we signed a Memorandum of Understanding (MOU) with BITC to be their *Tech Appeal* refurbisher partner, both refurbishing ourselves and working with sub-contract partners.

Our hope is to fulfil our role as BITC’s *Tech Appeal* refurbisher partner through the *Computers 4 Charity Network*. This way we minimise our environmental impact, and maximise our community impact.

Notes on “Road Miles Carbon Footprint”

For vehicles, average figures for CO2 emissions per kilometre for road travel for 2013 in Europe, normalised to the NEDC test cycle, are provided by the *International Council on Clean Transportation*:

Light commercial vehicles: 175 g CO2/km (281 g/mile)

Average figures for the United States are provided by the US Environmental Protection Agency, based on the EPA Federal Test Procedure, for the following categories:

Trucks: 280 g CO2/km (450 g/mile)

https://en.wikipedia.org/wiki/Carbon_footprint

There is a concept called “*Food Miles*”; maybe we should call these “*Computer Miles*”?

Our plan is to actively seek solutions that reduce our computer miles by working with regional partners, creating greater impact in these places and encouraging better stakeholder conversations between businesses and the communities they serve.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

I Review of activities

For a list of donors - see the addendum at the end of the accounts.

Donations have been given to:

- Aid for Ummah
- Alabaré Christian Care and Support
- Annie's Orphans
- Armed Forces Cov. Hub Lancashire
- Books 2 Africa
- Borough Green Primary School
- Bristol Home for Veterans
- Broadstairs Town Shed
- Canterbury and Herne Bay Volunteer Centre
- Community Works
- Daylight Foodbank
- Wealden Talking News
- Doncaster SSAFA
- East Ham Hospice
- Empower the Gambia
- Imago Young Carers
- Friends of Sussex Hospices
- Kent County Council Social Services
- MYTime Young Carers
- Keep Britain Tidy
- Paddock Wood Primary School
- PATCH (Pembrokeshire Action to Combat Hardship)
- Paul Sartori Hospice
- Pembrokeshire People First
- Phoenix Women's Aid
- Pilgrims Hospice
- Prospect Hospice
- School Gambia
- Shalom Hospice
- SSAFA
- SSAFA Wiltshire
- St. Catherine's Hospice
- Taylor Made Dreams
- The Brick
- The Foxton Centre
- Voluntary Action Doncaster
- Volunteer Centre
- Weston Hospice Care
- Wigan Armed Forces HQ
- Young Carers x 3
- Wisdom Hospice

These free-of-charge donations totalled 152 computers/laptops and conservatively valued at £33,540.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

Financial review

I Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

I Reserves policy

Much of the company's charitable work cannot be expressed in financial terms and the aim of the Trustees is to accumulate a sufficient corpus of funds so that this work can be carried on. The charity also accumulates stocks of donated PCs and other IT equipment which are held in reserve to meet the needs and specific requests from other charities.

I Deficit

There was a net deficiency of assets of £17,188 at the balance sheet date, however the Trustees have confirmed continued funding arrangements and support and consider the company retains sufficient working capital and funding streams to continue trading for the foreseeable future.

I Principal funding

The Charity is principally funded by the income from its on-line eBay charity shop sales.

Structure, governance and management

I Constitution

Digital Pipeline is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 10 December 2006 and is a registered charity number 1118674 in England and Wales and SC043181 in Scotland.

I Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

I Organisational structure and decision-making policies

Details of the organisational structure:

- Board of Members
- Board of Trustees/Directors
- Honorary Chief Executive
- Marketing, HR/Administration, Finance, ICT, Operations

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

I Policies adopted for the induction and training of Trustees

All Trustees are already familiar with the work of the charity and have a wide knowledge of business and commerce. They are guided by the Memorandum and Articles of Association, a copy of which is distributed to new Trustees along with copies of the latest financial statements. Trustees are then introduced to people involved with the organisation. Meetings are arranged with key people involved in the organisation to discuss information contained in the Trustees Induction Pack - these include: Trustees, Staff, Contractors and Volunteers. No formal training is undertaken.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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 Company 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company 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 24 September 2021 and signed on their behalf by:

Jessica Norman
(Chair of Trustees)

DIGITAL PIPELINE
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the Trustees of Digital Pipeline ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of International Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Marcel Jung

Dated: 24 September 2021

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited

Certified Practising Accountants

28 Harrow Way

Maidstone

Kent

ME14 5TU

DIGITAL PIPELINE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	3	44,567	44,567	75,245
Charitable activities	4	176,207	176,207	618,337
Other income	5	10,333	10,333	-
		<u>231,107</u>	<u>231,107</u>	<u>693,582</u>
Total income				
Expenditure on:				
Raising funds	6	6,976	6,976	14,253
Charitable activities	7	212,526	212,526	594,803
		<u>219,502</u>	<u>219,502</u>	<u>609,056</u>
Total expenditure				
		<u>11,605</u>	<u>11,605</u>	<u>84,526</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		(28,793)	(28,793)	(113,319)
Net movement in funds		11,605	11,605	84,526
		<u>(17,188)</u>	<u>(17,188)</u>	<u>(28,793)</u>
Total funds carried forward				

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

The notes on pages 19 to 28 form part of these financial statements.

DIGITAL PIPELINE
(A company limited by guarantee)
REGISTERED NUMBER: 06035936

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	2,541	361
		<u>2,541</u>	<u>361</u>
Current assets			
Debtors	13	3,423	87,036
Cash at bank and in hand		13,302	2,294
		<u>16,725</u>	<u>89,330</u>
Creditors: amounts falling due within one year	14	(36,454)	(118,484)
Net current liabilities		(19,729)	(29,154)
Total assets less current liabilities		(17,188)	(28,793)
Net liabilities excluding pension asset		(17,188)	(28,793)
Total net assets		(17,188)	(28,793)
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	(17,188)	(28,793)
Total funds		(17,188)	(28,793)

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 24 September 2021 and signed on their behalf by:

DIGITAL PIPELINE
(A company limited by guarantee)
REGISTERED NUMBER: 06035936

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020

Jessica Norman
(Chair of Trustees)

The notes on pages 19 to 28 form part of these financial statements.

DIGITAL PIPELINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Digital Pipeline using Working Name '*Computers 4 Charity - incorporating Computers 4 Africa*' is a company limited by guarantee incorporated in England and Wales and registered charity number 1118674 in England and Wales and SC043181 in Scotland. The registered office is Unit 4 Priory Park, Mills Road, Aylesford, Kent, ME20 7PP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The 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 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Digital Pipeline meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

These financial statements are prepared on the going concern basis.

The charity has net current liabilities of £19,729 (2019 - £29,154) and a total net liability position of £17,188 (2019 - £28,793) indicating a working capital shortfall and reliance on the support of its creditors and Trustees.

The Trustees consider it appropriate to prepare the accounts on the going concern basis.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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.

2.4 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 allocated on the portion of the asset's use.

DIGITAL PIPELINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	33% straight line
Motor vehicles	-	20% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	20% and 33% straight line

2.7 Stocks

For resale - the Trustees consider it impractical, considering the time cost, to measure the fair value of goods donated for resale and therefore donated goods are recognised when they are sold.

For donation to beneficiaries - the charity aims to recognise donated goods for distribution to its beneficiaries as a component of donations when it is distributed, with an equivalent amount recognised as charitable expenditure and measured at its fair value.

2.8 Debtors

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

DIGITAL PIPELINE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

DIGITAL PIPELINE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	33,886	33,886	75,245
Government grants	10,681	10,681	-
	<u>44,567</u>	<u>44,567</u>	<u>75,245</u>

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Sale of IT Equipment	35,848	35,848	101,163
Appeals (PR income)	134,596	134,596	476,007
Sub-lease rental income	-	-	27,601
Overhead recovery income	5,763	5,763	13,566
	<u>176,207</u>	<u>176,207</u>	<u>618,337</u>

5. Other incoming resources

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Sale of assets	10,333	10,333	-

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Marketing and other fundraising costs	6,976	6,976	14,253
	<u>6,976</u>	<u>6,976</u>	<u>14,253</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Sale of IT Equipment	201,081	201,081	556,550
Appeals (PR income)	11,445	11,445	38,253
	<u>212,526</u>	<u>212,526</u>	<u>594,803</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Sale of IT Equipment	12,387	188,694	201,081
Appeals (PR income)	8,187	3,258	11,445
	<u>20,574</u>	<u>191,952</u>	<u>212,526</u>

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Sale of IT Equipment	31,013	525,537	556,550
Appeals (PR income)	34,990	3,263	38,253
	<u>66,003</u>	<u>528,800</u>	<u>594,803</u>

9. Independent examiner's remuneration

	2020 £	<i>2019 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	500	-
Fees payable to the Company's independent examiner in respect of: All other services not included above	-	1,500
	<u>-</u>	<u>1,500</u>

10. Staff costs

	2020 £	<i>2019 £</i>
Wages and salaries	71,960	274,184
Social security costs	849	12,584
Contribution to defined contribution pension schemes	223	3,913
	<u>73,032</u>	<u>290,681</u>

During the year 14 staff were made redundant costing the charity £30,606 in redundancy payments.

DIGITAL PIPELINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2020 No.	2019 No.
Administration	-	2
Appeals	1	2
Warehouse	1	14
	2	18
	2	18

No employee received remuneration amounting to more than £60,000 in either year.

The Honorary Chief Executive role was undertaken pro bono during the year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

12. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 January 2020	36,276	20,705	80,747	7,557	145,285
Additions	2,554	-	586	-	3,140
Disposals	(35,644)	(20,705)	(80,745)	(4,369)	(141,463)
At 31 December 2020	3,186	-	588	3,188	6,962
Depreciation					
At 1 January 2020	36,276	20,705	80,747	7,196	144,924
Charge for the year	632	-	61	266	959
On disposals	(35,644)	(20,705)	(80,745)	(4,369)	(141,463)
Rounding	-	-	-	1	1
At 31 December 2020	1,264	-	63	3,094	4,421
	1,264	-	63	3,094	4,421

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. Tangible fixed assets (continued)

	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Net book value					
At 31 December 2020	1,922	-	525	94	2,541
At 31 December 2019	-	-	-	360	360

13. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	465	-
Other debtors	2,958	60,216
Prepayments and accrued income	-	26,820
	<u>3,423</u>	<u>87,036</u>

14. Creditors: Amounts falling due within one year

	2020 £	2019 £
Debenture loans	30,000	30,000
Payments received on account	-	20,000
Trade creditors	1,989	36,219
Other taxation and social security	3,965	17,218
Other creditors	-	10,843
Accruals and deferred income	500	4,204
	<u>36,454</u>	<u>118,484</u>

Debenture loan totalling £30,000 repayable on demand paying monthly interest at 6% per annum.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. Financial instruments

	2020 £	2019 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>13,302</u>	<u>2,294</u>

Financial assets measured at fair value through income and expenditure comprise cash balances.

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds - all funds	<u>(28,793)</u>	<u>231,107</u>	<u>(219,502)</u>	<u>(17,188)</u>

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	<u>(28,793)</u>	<u>231,107</u>	<u>(219,502)</u>	<u>(17,188)</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	2,541	2,541
Current assets	16,725	16,725
Creditors due within one year	(36,454)	(36,454)
Total	<u>(17,188)</u>	<u>(17,188)</u>

19. Pension commitments

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the charity to the fund and amounted to £223 (2019 - £3,913). At the balance sheet date £ Nil (2019 - £2,064) was payable to the fund and is included in other creditors.

Donors include:

290 (W.SM) Squadron Air	Giotech Ltd	Pipers Corner School
2nd Woodley Scout Group	Global Outreach Tanzania	Pirtek
Accord Group	Go Experience.com	Pop Developments Ltd
Acorn Veterinary Surgery	Go-Train	Porsche GB
Age UK Berkshire	Gray IT	Prima Stage School
Aggregate Industries	Guideline Lift Services	Production Resource Group UK
Agil8	Harambee For Kenya	Pro-Net Systems
Agile One	Harvestore Systems (Holdings)	Read Computer Services
AIS Ltd	Highway Learning& Support	Reanimated Games
Alan Rogers Ltd	Holy Family School	Recom
Amaze	Family School	Renault Retail Group UK Ltd
American International	Howard Nurseries	Rev Gary Owen
Ampletech	Integrity	Ridhwaa Seminary
Andrew Halstead	ISG Construction	Robson Forth Limited
Ashanti Development	Jerroms Business Solutions	Rotary Club Chelmsford
Ashurst CE Aided Primary	JJ Systems	Scott Wilkie Primary School
Astute Mobile Data	Jubilee Resource Hub	SCVIDLER
Bass Educational	Judah Praise Community Centre	Sega Of Europe Ltd
BIBUS (UK) Ltd	KDC Projects Ltd	SEO NUTS
BT	Kent Business Finance Ltd	Simplify
Buzz website Design	Kilomo Primary School	South African Children and
BWOC Ltd	Kimberly Clark	Sovereign
Catalyst Commercial	Kings Lynn Samaritans	St Johns URC Orpington
CD Electrical Services	Kings Norton Coaches	St Lawrence CE School
Chester Development	Koch Membrane Systems	St Martins Church Coventry
Children Liver Disease	Kotikeni Charles	St Martins School
Childrer Salon Ltd	Lakenheath Community Primary	St. Giles, Exhall, Parochial
Citizens Advice Bureau	Lee Evans Partnership	Steps to Work
Clemence Consulting	Lobster Net	Stirling Transport
Clemence Hoar Cummings	Lombard Odier Asset	STST
Club Chemistry	London Hairdressing Academy	Suez (Sita)
Collins Aerospace	Lorenden School	Susie K Brooks AIP (Hypnotist,
Colmore Intermediate Ltd	Love of God Foundation	T&B Engineering Ltd
Compton Hospice	Make a Difference to Maidstone	Techsurgeons Ltd
Computer Network	Maes Glas Vets	Terence Foster (EPA Ltd)
Conservative Party	MCS-Aware	The Beeches Primary School
Coole Bevis LLP	Medway Valley Countryside	The Code Company
Cornerstone Church	Medway Youth Trust	The Economist Group
DG Cities	Michelson Diagnostics	The Franconian Sausage Co
Diocese of Mpwapwa	MindLab International Ltd	The Hive Chorleywood
Doggett Jones Ltd	Mission and Relief Logistics Ltd	The Living Well
Downs Junior School	MoneyPlus	The School of Saint Yared
Dream for the Future	Mooncup Ltd	TMJ Legal Services
Easy Internet	Morrison Utility Services	Tomorrow's Accelerating
Education Enrichment	Mpeni School, Malawi	TPS Global Logistic
Elaine Burton	MVCP	Training Associate
Elzware Ltd	National Police Aid Convoys	Tydesley Distribution Services
Ex Hidden Hearing Ltd	New Hope Foundation Africa	Tyre-Line
Family Trust	Nicol and Co Estate Agents	Ursuline College
Fargo Systems Ltd	Nonington CEP School	Valley Park Secondary School
Filmsmiths	Oaklands Primary School	West Row School
First Choice Computers Ltd	Obart Pumps	Wested Logistics
Fly Victor	Our Ladys Catholic Primary	Whitstable Umbrella Centre
Four Fifty Partnership	Padre Pio College of Health And	WM Housing Group
George Cook	Penbow Displays	Wycliffe UK Ltd
George White Jnr School	Penny Drop Solutions	Zambia Orphans Aid UK