
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

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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)
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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 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.

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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

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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

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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.

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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)
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
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
(A company limited by guarantee)

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.

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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.

DIGITAL PIPELINE
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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	-
	<u>2</u>	<u>2</u>	<u>-</u>

6. Other incoming resources

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

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	-
	<u>35,145</u>	<u>35,145</u>	<u>15,781</u>

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

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
	<u>9,920</u>	<u>351,595</u>	<u>361,515</u>
		<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Sale of IT Equipment		129,412	129,412
Appeals (PR income)		34,280	34,280
		<u>163,692</u>	<u>163,692</u>

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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	<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	95,166
Social security costs	5,192	1,340
Contribution to defined contribution pension schemes	1,855	197
	248,268	96,703

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

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

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	4,150	14,000	3,061	3,188	24,399
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	3,092	353	483	3,188	7,116
Net book value					
At 31 December 2022	1,058	13,647	2,578	-	17,283
At 31 December 2021	2,427	-	377	-	2,804

15. Debtors

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

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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
	<u>8,514</u>	<u>6,246</u>

17. Financial instruments

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

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	<u>20,850</u>	<u>395,478</u>	<u>(386,740)</u>	<u>29,588</u>
Restricted funds				
Restricted Funds - all funds	<u>-</u>	<u>10,990</u>	<u>(9,920)</u>	<u>1,070</u>
Total of funds	<u>20,850</u>	<u>406,468</u>	<u>(396,660)</u>	<u>30,658</u>

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.