
DIGITAL PIPELINE
(A company limited by guarantee)

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

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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

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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.

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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,

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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.

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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)
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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

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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

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**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
		13,026	17,283
Current assets			
Debtors	14	28,815	5,755
Cash at bank and in hand		32,782	16,134
		61,597	21,889
Creditors: amounts falling due within one year	15	(27,120)	(8,514)
Net current assets		34,477	13,375
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
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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
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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.

DIGITAL PIPELINE
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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>
	<u><i>Restricted funds 2022 £</i></u>	<u><i>Unrestricted funds 2022 £</i></u>	<u><i>Total funds 2022 £</i></u>
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>

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

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
	<u>26,418</u>	<u>399,675</u>	<u>426,093</u>
	<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
	<u>9,920</u>	<u>351,595</u>	<u>361,515</u>

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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	<u>300</u>	<u>100</u>

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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
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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	4,150	14,000	3,061	3,188	24,399
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	3,855	3,082	1,248	3,188	11,373
Net book value					
At 31 December 2023	295	10,918	1,813	-	13,026
At 31 December 2022	1,058	13,647	2,578	-	17,283

14. Debtors

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

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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
	<u>27,120</u>	<u>8,514</u>

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

	2023 £	2022 £
Other loans	<u>33,465</u>	<u>-</u>

Included within the above are amounts falling due as follows:

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

17. Financial instruments

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

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

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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
Skinners 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
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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
	<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 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)
Total	<u>13,070</u>	<u>968</u>	<u>14,038</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 £3,441 (2022 - £1,855). At the balance sheet date £908 (2022 - £ Nil) was payable to the fund and is included in other creditors.

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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.