
DIGITAL PIPELINE
(A company limited by guarantee)

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

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

Trustees	Stephen Thompson (appointed 1 January 2022) Mark Lawrence (appointed 1 January 2022) Ken Rich (appointed 1 January 2022)
Company registered number	06035936
Charity registered number	1118674
Registered office	16 Bower Street Maidstone Kent ME16 8SD

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their Annual report together with the financial statements of the Charity for the 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

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

Objectives and activities

• Policies and objectives

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

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

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

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

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

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

Objectives and activities (continued)

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

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

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

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

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

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

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

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

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

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

Objectives and activities (continued)

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

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

Achievements and performance

• **Review of activities**

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

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

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

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

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

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

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

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

Achievements and performance (continued)

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

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

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

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

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

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

Case Study: work experience for NEET

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

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

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

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

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

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

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

Achievements and performance (continued)

Thank you quotes from Charities

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

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

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

Looking forward to 2025

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

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

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

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

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

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

* Notes:

Scope 3 Emissions:

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

Lancaster University

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

Harvard University

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

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

Achievements and performance (continued)

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

Financial review

• **Going concern**

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

• **Reserves policy**

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

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

• **Principal funding**

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

• **Financial summary**

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

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

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

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

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

Structure, governance and management

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

Structure, governance and management (continued)

• **Constitution**

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

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

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

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

Details of the organisational structure:

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

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

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

• **Risk management**

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

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

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

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

Members' liability

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

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29 October 2025 and signed on their behalf by:

Mark Lawrence

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

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

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

Signed:

Brian Pusser

24 Downsvew, Chatham, Kent, ME5 0AP

Dated: 31 October 2025

ACCA

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

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

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

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

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BALANCE SHEET
AS AT 31 DECEMBER 2024

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

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

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

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

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

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BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

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

Mark Lawrence

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

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

2.3 Expenditure

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

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

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

2. Accounting policies (continued)

2.3 Expenditure (continued)

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

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

2.6 Stocks

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

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

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NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

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

2. Accounting policies (continued)

2.12 Fund accounting

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

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

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

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

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

3. Income from donations and legacies

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

4. Income from charitable activities

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

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**NOTES TO THE FINANCIAL STATEMENTS
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5. Investment income

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

6. Expenditure on raising funds

Costs of raising voluntary income

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

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

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

7. Analysis of grants

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

8. Analysis of expenditure on charitable activities

Summary by fund type

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

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**NOTES TO THE FINANCIAL STATEMENTS
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9. Analysis of expenditure by activities

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

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

10. Independent examiner's remuneration

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

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

11. Staff costs

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

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

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

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

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

12. Trustees' remuneration and expenses

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

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

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

13. Tangible fixed assets

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

14. Debtors

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

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

15. Creditors: Amounts falling due within one year

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

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

	2024 £	2023 £
Other loans	<u>26,192</u>	<u>33,465</u>

Included within the above are amounts falling due as follows:

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

17. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>2,695</u>	<u>32,782</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 2024**

18. Statement of funds

Statement of funds - current year

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

19. Summary of funds

Summary of funds - current year

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

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

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

21. Pension commitments

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

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

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

22. Operating lease commitments

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

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

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

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

23. Related party transactions

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