

Registered number: 06560779  
Charity number: 1133656

**APPS FOR GOOD**  
(A company limited by guarantee)  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

RPGCC  
Chartered Accountants & Statutory Auditor  
40 Gracechurch Street  
London  
EC3V 0BT



# **APPS FOR GOOD**

(A company limited by guarantee)

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**APPS FOR GOOD**

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

<b>Trustees</b>	Marc Abraham Mohima Ahmed Emma Darcy (appointed 20 February 2023) James Garnett (appointed 20 February 2023) Rebecca Garrod-Waters (appointed 20 February 2023) Luisa Gockel (appointed 20 February 2023, resigned 24 August 2023) Valerie Hannon (resigned 23 March 2023) Iris Lapinski (resigned 23 March 2023) Mark Martin (appointed 20 February 2023) Andrea Sinclair (resigned 6 November 2023)
<b>Company registered number</b>	06560779
<b>Charity registered number</b>	1133656
<b>Registered office</b>	c/o RPGCC 40 Gracechurch Street London EC3V 0BT
<b>Company secretary</b>	L Perkins
<b>Chief executive officer</b>	N Moore
<b>Independent auditors</b>	RPGCC Chartered Accountants and Registered Auditor 40 Gracechurch Street London EC3V 0BT
<b>Bankers</b>	HSBC Plc 100 Old Broad Street London EC2N 1BG
<b>Solicitors</b>	Cleary Gottlieb Steen & Hamilton LLP 2 London Wall Place London EC2Y 5AU

## **APPS FOR GOOD**

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### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2023**

The Trustees present their annual report together with the audited financial statements of the charity for the 1 September 2022 to 31 August 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.

#### **Objectives and activities**

##### **a. Policies and objectives**

The company was incorporated on 9th April 2008 and activities commenced on 16th June 2008. Charitable status was achieved on 21st January 2010.

The principal objects of the company are to promote educational programs that expose young people to new information and communication technologies to facilitate digital and social inclusion and to raise public awareness of the Charity's objects introducing the Apps for Good model to the general public, as well as to institutions, foundations and potential partners in the UK and elsewhere.

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)'.

##### **b. Strategies for achieving objectives**

Apps for Good launched in 2010/11 with two Education Partners and 50 students as a pilot scheme in a community centre in Brixton and in an all-girls state school in Tower Hamlets in London and has since grown to reach 30,000 young people each year globally. Our students learn to create digital products that change their world and challenge the status quo.

The aim of Apps for Good is to provide students from all backgrounds with the skills and motivation to shape their future using technology, whilst giving teachers the support and confidence to deliver high quality content and resources. Our vision is for all young people to have the skills and confidence they need to thrive in the future, whatever it brings, and for young people to harness the opportunities of technology to make a difference in their community. We aim to inspire more young people to pursue careers in technology, whilst creating a more diverse and inclusive technology industry.

Our long-term goals are to:

- Provide rigorous, evidence-based learning programmes that are mapped to the curriculums of the UK's nations and used by schools globally
- Support teachers to deliver our programmes in the UK, Portugal and globally
- Collaborate with industry partners to mobilise the expertise of professional volunteers to support young people's learning
- See hundreds of thousands of students, particularly those from disadvantaged communities to learn the tech innovation skills they need to thrive and be drivers of change and contribute to a global movement to transform education and inspire more young people into tech careers

## APPS FOR GOOD

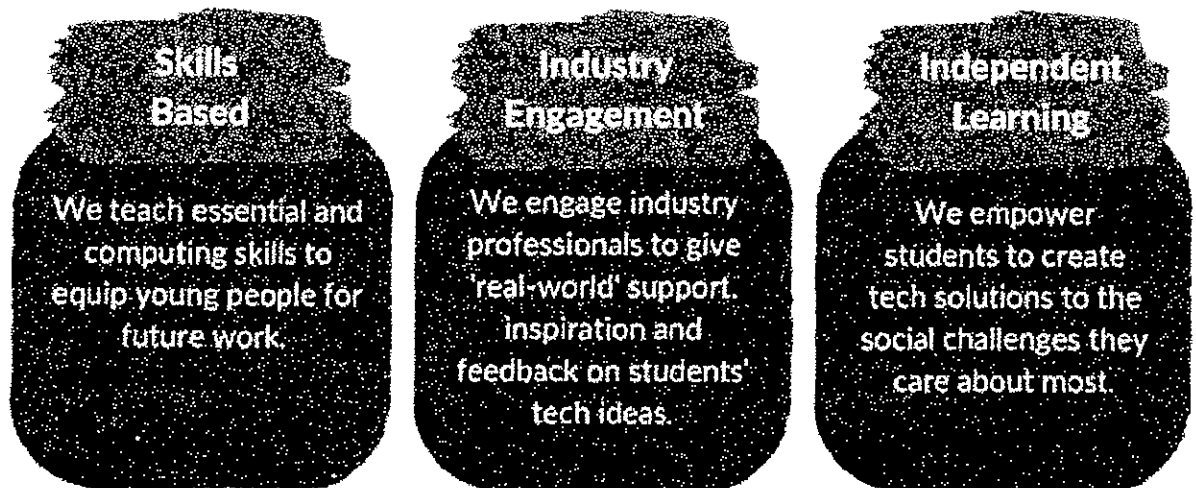
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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

#### Objectives and activities (continued)

We enable educators in schools to deliver our free technology courses through online resources, content and training. In the courses, students work together in teams to find real-life issues they want to tackle and build technology solutions to solve their challenge. Students learn the full digital product development lifecycle: idea generation, understanding the user and user needs, scoping and the development of a working prototype. Course frameworks cover 5, 10-15 and 30-50 contact hours with young people. Students range in age from 10 to 18 years. Industry volunteers ('Experts') enrich the learning experience remotely or in-person by giving students feedback on their products and providing insights into careers in technology.

Our approach is based on three core pillars:



Our courses include computational thinking and coding, as well as teamwork, creativity, leadership, communication, problem-solving and positivity. Working on a problem that matters to the students helps drive forward their learning. They aren't recreating known solutions to known problems, but instead tackling the messy problems of the real world and learning that failure is part of the problem-solving process. Students see how technology is relevant to their own lives and can use it to create positive social change. We help students discover their own connection to technology and open new possibilities and career paths for them.

Our strategic priorities for the 2022/23 were to:

1. Maintain strong organisational culture, live our values. Provide all team members with development opportunities.
2. Meet our fundraising target. Develop strategy, products and pipeline to meet our long term funding needs
3. Successfully roll out the Innovate for Climate Change course, reaching at least 2000 young people from 50 UK schools, 65% from underrepresented groups.
4. Recruit and support teachers to deliver all Apps for Good courses: 25,000 young people, 600 UK schools, 65% from underrepresented groups.
5. Define our USP and narrative to improve our comms, marketing, impact, reporting and storytelling to attract new educators and funders.
6. Scale our current industry engagement opportunities; Expert Sessions and Showcase entries by fully embedding these into all new course content.
7. Redevelop and launch a new version of the App Development course, aligned to our updated Theory of Change

## APPS FOR GOOD

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

#### Objectives and activities (continued)

##### c. Review of 2022/23 Activities

The Trustees consider 2022/23 to be a successful year where Apps for Good has made significant progress in achieving its long-term goals by growing its reach into schools, post COVID19 and securing long term funding and investment, ensuring sustainable growth despite continued challenges faced by schools. These included intermittent industrial action by schools, causing school closures, continued economic uncertainty for both schools and many families due to the cost-of-living crisis. The charity was successful in their fundraising efforts allowing them to invest in the right areas, developing and piloting new courses and increasing their reach to young people in challenging circumstances across the UK. Apps for Good also employed new staff in Marketing & Communications and Programmes growing the organisation's capacity.



## APPS FOR GOOD

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

#### Objectives and activities (continued)



of students reported developing more than one essential skill



of students feel more confident in their computer programming skills



of students feel more confident explaining how technology can help society or act on climate change



of students said their listening skills had improved



of students said their problem solving had improved



of students said their teamwork improved

#### GOAL 1

Maintain strong organisational culture, live our values. Provide all team members with development opportunities.

#### Achievements

- Have grown the team, with new members of staff for Comms & Marketing as well as Programmes.
- Incorporated values into team meetings and our quarterly reviews to better embed them within the organisation. They are also reviewed annually with the wider team.
- Have made significant updates to our company workbook, outlining new benefits, such as additional equipment for WFH and increases in our expense allowances.
- We continue to encourage team members to use a local co-working space two days a week if they want to (costs covered by AfG).
- We have increased the team meetings to once every two months and these remain incredibly productive and popular with the team. We have incorporated a long lunch into the day that is paid for by Apps for Good to build in more social time for the team.
- We have introduced a summer 'social' for the team alongside our Christmas party, so there is a chance for the team to celebrate and socialise at another point in the year.
- We have created a more structured quarterly review process, with an updated review document that will record progress over a two-year period.

## **APPS FOR GOOD**

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Objectives and activities (continued)**

- We continue to have regular culture check in calls led by the Senior Management Team to help us improve best practice.
- Two remote regular team meetings a week
- We now have a designated individual budget for team members to ensure they can have opportunities for personal development, including events, training and resources.

#### **GOAL 2**

Meet fundraising target. Develop strategy, products, and pipeline to meet long-term funding needs.

##### **Achievements:**

- Apps for Good finished the year with a small deficit of (£9,766) and a final income of £517,287
- We finished the year with reserves of 6 months.
- We had returning funders, including core corporate funders.
- New income came from Northern Consortium Foundation and we saw increased matched volunteering funding from corporate funders including Bank of New York Mellon, Spotify, Global Giving and CAS donations.

Over the year, we have also built relationships with new funders, including securing a three-year grant from Hg Foundation totalling £735,000, beginning in September 2023.

#### **GOAL 3**

Successfully roll out the Innovate for Climate Change course, reaching at least 2000 young people from 50 UK schools, 60% from underrepresented groups.

##### **Achievements:**

- Finished the academic year with 53 schools having delivered the Innovate for Climate Change course
- 82% of schools that delivered ICC were state schools
- 59% of the schools that delivered ICC were in challenging circumstances
- Had a total 1897 students deliver the ICC course
- Had a total of 81 teachers deliver the ICC course

#### **GOAL 4**

Recruit and support teachers to deliver all Apps for Good courses: 25,000 young people, 600 UK schools, 65% from underrepresented groups.

##### **Achievements:**

- We exceeded our growth target of 650 schools and developed a new, more thorough process of tracking engagement and school delivery working with an external data specialist.
- We partnered with a total of 851 active Education Partners in 2022/23, reaching a total of **32,230** young people.
- In the UK, we reached **665** schools and **28,595** young people. This was an increase from last year and exceeded the target we had set at the beginning of the year.
- We continued supporting our delivery partner in Portugal, CDI Portugal, where they reached **186** schools and **3,635** students. Our partners train and support local schools and other education partners and work with local industry and volunteer communities.
- 59% from underrepresented groups
- 89% from state schools



## **APPS FOR GOOD**

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Objectives and activities (continued)**

##### **GOAL 5**

Define our USP and narrative to improve our comms, marketing, impact reporting and storytelling to attract new educators and funders.

##### **Achievements:**

- The SMT led on the development of an updated Theory of Change, working with the wider team and an external impact consultant. This resulted in:
  - o An update on the outcomes to include short term and long term.
  - o An updated flow to show how activities relate to different outcomes.
  - o Changes to the 'problem' to better reflect the wider education ecosystem.
- New video content has been created to support courses and course delivery for ICC.
- Updated teacher training videos have also been created to support educators with navigating our resources and understanding our pedagogy.
- We have developed a new digital marketing strategy as a reaction to the changing social media landscape.
- There have been significant updates to the website, including a new impact page, which now incorporates new case studies and the impact report, as well as the course pages, which better reflect our new content and key messages.
- A new glossary of terms has been developed to support the wider teams in understanding key terms we use and to help with external and internal comms. Have moved away from some legacy terms and incorporate more up to date language.
- New storytelling guidelines have been created for case studies and for team members reporting on school visits.
- We took part in a new Multi-Academy Trust event, the Climate Change and Digital Innovation Summit in Luton with the Chiltern Learning Trust Multi-Academy Trust. The event saw students from 14 schools present their innovative Climate App ideas to industry partners. We also had speakers and panel discussions involving our corporate partners and educators.

##### **GOAL 6**

Scale current industry engagement opportunities: Expert Sessions and Showcase entries by fully embedding into every course.

##### **Achievements:**

- Both Expert sessions and Showcase have now been embedded into ICC and ASA and are part of the new course framework.
- This year we had 32 Expert sessions and 83 industry engagement sessions with schools across the UK, with 49% of all ICC schools engaging with industry.
- 225 industry volunteers signed up to Shortlist as part of this year's Showcase and 2168 student project reviews were provided.
- Throughout the year, we explored new ways for our committed volunteers to get involved and support Apps for Good, this could be through direct contact with students or supporting the development and iteration of new learning materials and resources. Some of this included:
  - o Google support of the Youth Ideation Toolkit
  - o Four panels of industry volunteers from Google, OVO, BNYM and EPAM delivered sessions to 14 schools, with a focus on ideation, wireframing, pitching and career sessions.
  - o 10 DeepMind employees worked with us to deliver two robotic workshops in March 2023
  - o 10 EPAM employees supported App in a Day sessions across three schools.

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Objectives and activities (continued)**

##### **GOAL 7**

Redevelop and launch a new version of the App Development course, aligned to the updated Theory of Change

##### **Achievements:**

- We launched a new App for Social Action course, that incorporated the key components of the ICC course, including being mapped to the curriculums of all 4 nations of the UK, embedded skills builder partnership, as well as two opportunities for industry engagement, with an industry engagement session halfway through the course and a dedicated Showcase session at the end of the course.
- The course is seven sessions long and designed for students in Key Stage 3. The content upskills young people on what social action is and how technology can be used to take social action.
- The course is designed to be an introduction to computing that encourages independent learning, through our ideation toolkit and e-learning workbook. We have worked with consultants to ensure the resources are accessible for mixed ability classrooms, flexible and easy to deliver.
- We have a target to grow the course to 100 schools over 2023/24, with the support of Hg Foundation and we are keen to migrate existing App Development users to the App for Social Action course.

##### *Looking forward: Innovate for Climate Change, App for Social Action & AI for Good*

In 2022/23, we reviewed and updated our Theory of Change to better reflect our mission, activities for all our audiences as well as long- and short-term outcomes for students. Building on our existing content strategy, we also developed a new App for Social Action course with the aim of empowering young people to use the UN Sustainable Development Goals to design an app that addresses social issues that they care about most, such as no poverty, health and well-being, zero hunger and gender equity. This new course content allows us to build on our existing courses to equip young people with the skills and confidence they need to thrive in the future, give them greater agency in their own lives, and support them to create change on issues that matter to them. We also began scoping a new AI for Good course, which explores new ways to use AI to improve the quality of people's lives and/or solve problems that people in communities are facing; AI is already doing good in society.

We also focussed over the past year on course positioning and support for teachers keen to deliver the course. We reviewed and updated our key messages to educators to ensure we were communicating our updated resources, including new tools and resources that encourage independent learning, ideation, engagement with industry professionals and accessibility. We also continued to develop new teacher training videos that supported teachers to navigate our courses and resources.

#### **d. Fundraising**

During the financial period end August 2023, Apps for Good recognised grants from six main grants: Bank of New York Mellon (£107,519); Ovo (£79,080); Google (£65,805); Garfield Weston (£50,000); Deepmind Technologies Ltd (£36,000) and Siemens (£30,000), as well as voluntary income from various other organisations.



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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Objectives and activities (continued)**

##### **e. 2023/24 Priorities**

Our strategic priorities for 2023/24 are:

1. **Maintain strong organisational culture, live our values.**
  - a. Provide all team members with development and training opportunities, including budget to spend on courses, mentoring, books, events that support their professional development.
2. **Meet 2023/24 fundraising target of £650,000**
  - a. Grow existing corporate partnerships & explore multi-year proposals
  - b. Develop an updated pipeline of new corporate partners
  - c. Grow our pipeline of T&F partners and develop relationships and proposals for prospective funders
3. **Recruit and support teachers to deliver all Apps for Good courses:**
  - a. Reach 34,500 young people from a total of 800 UK schools, 65% from underrepresented groups, of which 200 are ICC delivering schools & (50-100) are ASA delivering schools
4. **Create a community of 20-30 educators** in order to build relationships and embed the course in schools and Multi-Academy Trusts to gain valuable insights and improve our impact collection.
5. **Scale industry engagement opportunities** to enable 70% of all ICC and ASA delivering schools to have at least one industry interaction, including entry to Showcase
6. **Develop and launch new course content with a focus on AI, aligned to the Theory of Change**
  - o Better define our content offer and migrate existing users to ASA & ICC

#### **Financial Review**

##### **a. Going Concern**

Going into 2023/24, the work we do remains vital, with the cost of living crisis disproportionately impacting disadvantaged young people and widening the skills and opportunity gap even further. Industrial action within schools also remains a significant risk. In spite of this, we maintain significant strengths in the market, which include our new course content; educator and funder relationships; reach to young people in need; team expertise; and our ability to innovate.

Apps for Good finished 2022/23 in a strong financial position with significant reserves. We will use 2023/24 to invest in our strategic priorities, as well as ensuring the Programmes and Comms and Marketing teams feel supported. We will also be investing in our impact tools, collection and utilising an external impact evaluation partner as part of our partnership with Hg Foundation.

##### **b. Financial Performance**

During the financial period end August 2023, Apps for Good reported net outgoing resources for the year of (£9,766) compared to 2022, which reported £1,498 net incoming resources.

Total Income for 2022/23 was £517,287 compared to 2021/22 £527,531.

Total expenditure for 2023 was at a slightly higher level to the previous year (£527,052) compared to 2022 (£526,033).

The accounts hold a value for Pension for the August 23 payroll which was then paid to our pension provider in September 2023.

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Financial Review (continued)**

##### **c. Material Investments Policy**

Surplus funds are held in notice accounts by funder.

##### **d. Reserves Policy**

Procedures are in place to monitor the finances and ensure that the Charity retains adequate reserves to meet its commitments. The reserves policy is to ensure that sufficient funds are available to cover between three and six months' salary and running costs. At the year-end our reserves were £369,067 which amounted to ca. 8 months' reserves. The Trustees are satisfied the reserves are in line with the spirit of the policy and are considered prudent.

##### **e. Fundraising Policy**

Apps for Good has an ambitious strategy to help young people change their world through technology. To deliver this strategy, we need funds. Raising funds does not drive the work of Apps for Good, but it enables us to deliver our work. We are honest and act with integrity in all our fundraising. We aim to build mutually beneficial partnerships that provide real impact for young people. We conform to recognised industry practices and always enter discussions by way of writing proposals and having signed contracts by both parties. We have never received a complaint regarding our fundraising. We do not currently target the general public for fundraising and are never unreasonably intrusive or contact parties persistently. Organisations willingly provide funds to our mission in the spirit of a charitable donation, and we work with them to ensure that we can use their expertise, skills and resources to further our impact and support our beneficiaries. We also have a Responsible Fundraising Policy that is reviewed by Trustees; this outlines the organisations that we would, and would not, take funding from and the policy to follow if a member of staff is unsure.

##### **f. Risk Management**

The trustees confirm that they have identified and reviewed the major risks to which the charity is exposed and have established systems to mitigate those risks. Specifically, they include:

- Operating sustainably and adapting to changes faced by schools and the wider education space due to ongoing political and economic uncertainties.
- Operating sustainably within a crowded education space and with increasingly divergent curriculums and government policies across the UK
- Supporting and managing a distributed team, ensuring collaboration and shared culture, mission, and values, whilst managing workload and encouraging a work/life balance
- Sustaining and scaling of operational model to deliver impact on a diverse group of young people with a lean operational structure.
- Regular monitoring of short term cashflow and long-term funding of the charity

##### **g. 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.

## **APPS FOR GOOD**

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023**

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

##### **a. Constitution**

The company registered with the Charity Commission on 21st January 2010 and is also a company limited by guarantee. The company was established as CDI Europe Limited under the Memorandum and Articles dated 9th April 2008, as amended by special resolutions dated 8th January 2010 and 21st July 2011, 8th December 2015 and 20th June 2016. It was renamed to CDI Apps for Good on 24th September 2012 and then renamed Apps for Good on 21st September 2016.

Apps for Good promotes technology education among young people in any part of the world, in particular young people experiencing challenges and barriers to their success.

The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the objectives of the charity. This report sets out those objectives and describes how they have been met in the current year.

Apps for Good was registered with the Charity Commission on 21st January 2010 and is also a company limited by guarantee. The company was established as CDI Europe Limited under the Memorandum and Articles dated 9th April 2008, as amended by special resolutions dated 8th January 2010 and 21st July 2011, 8th December 2015 and 20th June 2016. It was renamed to CDI Apps for Good on 24th September 2012 and then renamed Apps for Good on 21st September 2016.

Apps for Good promotes technology education among young people in any part of the world, in particular young people experiencing challenges and barriers to their success.

The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the objectives of the charity. This report sets out those objectives and describes how they have been met in the current year.

##### **b. Trustees**

The Trustees who were also directors of the company during the period were:

Ms Mohima Ahmed  
Mr Marc Abraham  
Ms Emma Darcy  
Ms. Rebecca Garrod-Waters  
Mr Mark Martin MBE  
Mr James Garnett  
Ms Andrea Sinclair  
Ms Luisa Gockel  
Ms Valerie Hannon  
Ms Iris Lapinski

The Trustees are elected to serve a term of three years in the General Meeting by the members of the company who are the guarantors. The Trustees convene at least four times a year in person or via conference call to discuss Apps for Good's strategies, projects, fundraising plan and financial status.

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Structure, governance and management (continued)**

##### **Members**

The members of the company during the period were:

Mr Jim Knight	Ms Emma Darcy
Ms Mohima Ahmed	Mr Petros Demetriades
Mr Guilherme Collares Pereira	Ms Rebecca Garrod-Waters
Ms Andrea Sinclair	Mr Jamie Brooker
Ms Valerie Hannon	Mr Marc Abraham
Mr Randeep Sidhu	Mr James Garnett
Ms Luisa Gockel	Mr Mark Martin MBE
Ms Iris Lapinski	

Under the governance of the company implemented on 20th June 2016, the Members are elected to serve a term of three years in the General Meeting by the existing members of the company. The Members convene at least twice a year in person or via conference call as the Council of Members. Members in attendance at Council of Members Meetings shall provide strategic guidance, expertise, access to networks, and support to the overall mission of Apps for Good.

##### **c. Decision-making policies**

Decisions are made in line with the Delegation of Authority set out in the Articles of Association. The Senior leadership of the company share proposals with the Trustees at regular meetings and they are approved or not at that time. Items which then need to go to Council Members are addressed at the next Council Meeting in the calendar.

##### **d. Policies adopted for the induction and training of Trustees**

Since 2016 there is a two-tier governance structure with a Board of Trustees and Members of the Council. The Council Members are selected and approved the Trustees. As defined in the articles, trustees are elected for three years by the members of the company.

Most trustees are already familiar with the work of the charity and their training involves briefing on their duties and liabilities. Additionally, new trustees receive an induction pack covering:

- The Duties of Charity Trustees;
- The Charity's Memorandum & Articles of Association, latest published annual report and accounts, financial projections and budgets, and project and programme plans and publications;
- Trustee details and staff structure;
- The Essential Trustee: What you need to know (Charity Commission).

The Trustees must sign a fit and proper declaration and a willingness to act declaration.

##### **e. 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 Trust deed.

##### **f. Pay policy for key management personnel**

We have a formalised process for appointing new staff and for performance reviews and promotions. When advertising new roles, we undertake market research to benchmark our salaries against relevant industry standards. Each team member has a Roles and Responsibilities document, including percentage breakdown of time and quarterly objectives, which is reviewed and updated at quarterly reviews. Salaries are reviewed based

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Structure, governance and management (continued)**

on changes to responsibilities to ensure staff are appropriately and fairly remunerated for expanding job roles and increased seniority. We have also developed a salary benchmarking system to provide better transparency and ensure consistency across the team.

The process for calculating key management remuneration is similar to that of the rest of the workforce with sufficient delegation of authority. We review industry practice for similar positions to benchmark the salaries accordingly. The Trustees approve salary levels and increases for the CEO and they in turn approve salary levels and increases for the rest of the key management team.

#### **Disclosure of information to auditors**


Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

#### **Auditors**

The auditors, RPGCC, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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

  
.....  
James Garnett

Date: 22/01/2024

## **APPS FOR GOOD**

**(A company limited by guarantee)**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2023**

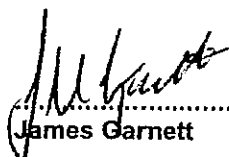
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and signed on its behalf by:

  
.....  
James Garnett

Date: 22/01/2024



## **APPS FOR GOOD**

(A company limited by guarantee)

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF APPS FOR GOOD**

#### **Opinion**

We have audited the financial statements of Apps for Good (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

In our evaluation of the trustees' conclusions, we considered the risks associated with the charity's business model, including the effects arising from macroeconomic uncertainties such as COVID19 and analysed how those risks might affect the charity's financial resources or ability to continue operations over the period of twelve months from the date when the financial statements are authorised for issue. In accordance with the above, we have nothing to report in these respects. However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the charity will continue in operation.

## **APPS FOR GOOD**

(A company limited by guarantee)

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF APPS FOR GOOD (CONTINUED)**

#### **Other Information**

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Capability of the audit to detect irregularities including fraud**

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates and considered the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud. These included, but were not limited to, compliance with Companies Act 2006, the Charities Act 2011 and FRS102.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management;
- review of minutes of board meetings throughout the period; and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## **APPS FOR GOOD**

**(A company limited by guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF APPS FOR GOOD (CONTINUED)**

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed above.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

**APPS FOR GOOD**

(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF APPS FOR GOOD (CONTINUED)**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Jeremy Tyrrell BA (Hons) FCA (senior statutory auditor)**

for and on behalf of

**RPGCC**

Chartered Accountants and Registered Auditor

40 Gracechurch Street

London

EC3V 0BT

Date:

30/01/2024

**APPS FOR GOOD****(A company limited by guarantee)****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	4	167,833	347,605	515,438	527,482
Investments	5	1,850	-	1,850	49
<b>Total income</b>		<b>169,683</b>	<b>347,605</b>	<b>517,288</b>	<b>527,531</b>
<b>Expenditure on:</b>					
Raising funds	7	23,039	44,625	67,664	83,203
Charitable activities	8	156,407	302,980	459,387	442,830
<b>Total expenditure</b>		<b>179,446</b>	<b>347,605</b>	<b>527,051</b>	<b>526,033</b>
<b>Net movement in funds</b>		<b>(9,763)</b>	<b>-</b>	<b>(9,763)</b>	<b>1,498</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		378,830	-	378,830	377,332
Net movement in funds		(9,763)	-	(9,763)	1,498
<b>Total funds carried forward</b>		<b>369,067</b>	<b>-</b>	<b>369,067</b>	<b>378,830</b>

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

The notes on pages 22 to 39 form part of these financial statements.

**APPS FOR GOOD**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06560779**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	13	22,832	56,400
Cash at bank and in hand		355,993	397,426
		<u>378,825</u>	<u>453,826</u>
Creditors: amounts falling due within one year	14	(9,758)	(74,996)
<b>Net current assets</b>		<u>369,067</u>	<u>378,830</u>
<b>Total net assets</b>		<u><u>369,067</u></u>	<u><u>378,830</u></u>
<b>Charity funds</b>			
Restricted funds	15	-	-
Unrestricted funds	15	369,067	378,830
<b>Total funds</b>		<u><u>369,067</u></u>	<u><u>378,830</u></u>

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 and signed on their behalf by:

  
 .....  
 James Garnett

Date: 22/01/2024

The notes on pages 22 to 39 form part of these financial statements.

**APPS FOR GOOD**  
(A company limited by guarantee)

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

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	4	167,833	347,605	515,438	527,482
Investments	5	1,850	-	1,850	49
<b>Total income</b>		<b>169,683</b>	<b>347,605</b>	<b>517,288</b>	<b>527,531</b>
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The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 39 form part of these financial statements.

**APPS FOR GOOD**  
**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	(43,283)	4,010
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	1,850	45
<b>Net cash provided by investing activities</b>	1,850	45
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	(41,433)	4,055
Cash and cash equivalents at the beginning of the year	397,426	393,371
<b>Cash and cash equivalents at the end of the year</b>	<b>355,993</b>	<b>397,426</b>

The notes on pages 22 to 39 form part of these financial statements



## **APPS FOR GOOD**

**(A company limited by guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**

#### **1. General information**

The Charity is a private company limited by guarantee registered in England and Wales, company number 06560779. Its registered office address is c/o RPG Crouch Chapman, 14-16 Dowgate Hill, London, EC4R 2SU.

The principal activity of the charity continued to be that of promoting educational programs that expose young people to new information and communication technologies.

The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The financial statements have been prepared in GBP and all amounts have been rounded to the nearest £.

#### **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.

The Trustees confirm their explicit and unreserved compliance with the above legislation.

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

##### **2.2 Going concern**

The accounts have been prepared on the going concern basis as the trustees are of the opinion that there are no factors that threaten the charity's going concern for at least the next 12 months, beginning with the date on which these accounts have been approved.

##### **2.3 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.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

## **APPS FOR GOOD**

(A company limited by guarantee)

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**

#### **2. Accounting policies (continued)**

##### **2.4 Expenditure**

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

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.

Charitable activities and governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities

All expenditure is inclusive of irrecoverable VAT.

##### **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 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

##### **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.

## **APPS FOR GOOD**

**(A company limited by guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**

#### **2. Accounting policies (continued)**

##### **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 is a member of a pension arrangement with People's Pension Trust and contributions are charged to the Statement of Financial Activity as paid.

##### **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.

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.

## APPS FOR GOOD

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

#### 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The charity's only accounting estimate is the accruals, which the trustees consider to be insignificant.

Critical areas of judgment:

The trustees apply their judgement when deferring income. Deferral of grant income is in line with the requirements of the Charities SORP. The trustees are of the opinion that the deferral of income is of relatively low risk.

#### 4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	2,845	3,180	6,025
Grants	164,988	344,425	509,413
	<u>167,833</u>	<u>347,605</u>	<u>515,438</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	1,576	-	1,576
Grants	152,091	373,815	525,906
	<u>153,667</u>	<u>373,815</u>	<u>527,482</u>

**APPS FOR GOOD**  
**(A company limited by guarantee)**

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

**5. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Interest	1,850	1,850

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Interest	49	49

**6. Governance costs**

	<b>2023 £</b>	<b>2022 £</b>
Audit & Accountancy	8,759	7,621
Travel	158	231
	<b>8,917</b>	<b>7,852</b>

**APPS FOR GOOD****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023****7. Expenditure on raising funds****Costs of raising voluntary income**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Fundraising - Travel	125	240	365
Fundraising - Staff related costs (non-payroll)	1,723	7,425	9,148
Fundraising- wages and salaries	20,064	32,101	52,165
Fundraising - NI	1,021	4,400	5,421
Fundraising - pension costs	106	459	565
	<u>23,039</u>	<u>44,625</u>	<u>67,664</u>

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Fundraising - Travel	137	334	471
Fundraising - Staff related costs (non-payroll)	9,380	-	9,380
Fundraising- wages and salaries	6,494	58,621	65,115
Fundraising - NI	6,809	-	6,809
Fundraising - pension costs	1,428	-	1,428
	<u>24,248</u>	<u>58,955</u>	<u>83,203</u>

**APPS FOR GOOD****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023****8. Analysis of expenditure on charitable activities****Summary by fund type**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
Communications	21,939	42,498	64,437
Core Costs	39,295	76,133	115,428
Education & Engagement	32,468	62,891	95,359
Impact	2,247	4,353	6,600
Leadership	31,473	60,962	92,435
Partner Training & Support	20,272	39,263	59,535
Platform Development	8,713	16,880	25,593
	<b>156,407</b>	<b>302,980</b>	<b>459,387</b>

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Communications	14,283	34,445	48,728
Core Costs	29,991	72,917	102,908
Education & Engagement	27,455	66,750	94,205
Impact	7,965	19,365	27,330
Leadership	30,672	79,703	110,375
Partner Training & Support	14,040	34,133	48,173
Platform Development	3,239	7,872	11,111
	<b>127,645</b>	<b>315,185</b>	<b>442,830</b>

**APPS FOR GOOD****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023****9. Analysis of expenditure by activities**

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Communications	64,437	-	64,437
Core Costs	47,460	67,968	115,428
Education & Engagement	95,359	-	95,359
Impact	6,600	-	6,600
Leadership	68,766	23,669	92,435
Partner Training & Support	59,535	-	59,535
Platform Development	25,593	-	25,593
	<u>367,750</u>	<u>91,637</u>	<u>459,387</u>

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Communications	48,728	-	48,728
Core Costs	40,220	62,688	102,908
Education & Engagement	94,205	-	94,205
Impact	27,330	-	27,330
Leadership	84,220	26,155	110,375
Partner Training & Support	48,173	-	48,173
Platform Development	11,111	-	11,111
	<u>353,987</u>	<u>88,843</u>	<u>442,830</u>



**APPS FOR GOOD****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023****9. Analysis of expenditure by activities (continued)****Analysis of direct costs**

	<b>Communi- cations 2023 £</b>	<b>Core Costs 2023 £</b>	<b>Education &amp; Engage- ment 2023 £</b>	<b>Impact 2023 £</b>	<b>Leadership 2023 £</b>
Staff costs	56,388	46,824	89,921	-	68,178
Travel	2,571	636	5,438	-	588
Development	4,186	-	-	6,600	-
Event Costs	1,292	-	-	-	-
Staff-related costs (non-payroll)	-	-	-	-	-
	<u>64,437</u>	<u>47,460</u>	<u>95,359</u>	<u>6,600</u>	<u>68,766</u>

	<b>Partner Training &amp; Support 2023 £</b>	<b>Platform Develop- ment 2023 £</b>	<b>Total funds 2023 £</b>
Staff costs	45,013	-	306,324
Travel	1,297	-	10,530
Development	13,225	25,593	49,604
Event Costs	-	-	1,292
Staff-related costs (non-payroll)	-	-	-
	<u>59,535</u>	<u>25,593</u>	<u>367,750</u>

**APPS FOR GOOD**

(A company limited by guarantee)

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

**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Communi- cations 2022 £</i>	<i>Core Costs 2022 £</i>	<i>Education &amp; Engagement 2022 £</i>	<i>Impact 2022 £</i>	<i>Leadership 2022 £</i>
Staff costs	29,028	40,120	89,150	-	82,658
Travel	408	100	4,455	-	62
Development	8,433	-	600	27,330	1,500
Event Costs	4,359	-	-	-	-
Staff-related costs (non-payroll)	6,500	-	-	-	-
	<u>48,728</u>	<u>40,220</u>	<u>94,205</u>	<u>27,330</u>	<u>84,220</u>

	<i>Partner Training &amp; Support 2022 £</i>	<i>Platform Development 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	33,262	-	274,218
Travel	1,070	-	6,095
Development	13,841	11,111	62,815
Event Costs	-	-	4,359
Staff-related costs (non-payroll)	-	-	6,500
	<u>48,173</u>	<u>11,111</u>	<u>353,987</u>

**APPS FOR GOOD****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023****9. Analysis of expenditure by activities (continued)****Analysis of support costs**

	<b>Core Costs 2023 £</b>	<b>Leadership 2023 £</b>	<b>Total funds 2023 £</b>
Staff costs	27,550	23,075	50,625
Travel	158	-	158
Audit & Accountancy	10,112	-	10,112
Bank Charges	450	-	450
Insurance	6,643	-	6,643
PPS	394	-	394
Rent & Rates	3,013	-	3,013
Small Office Equipment	2,690	-	2,690
Phone & Internet	9,887	-	9,887
Staff-related costs (non-payroll)	7,071	594	7,665
	<b>67,968</b>	<b>23,669</b>	<b>91,637</b>

	<b>Core Costs 2022 £</b>	<b>Leadership 2022 £</b>	<b>Total funds 2022 £</b>
Staff costs	26,673	26,155	52,828
Travel	231	-	231
Audit & Accountancy	9,352	-	9,352
Bank Charges	332	-	332
Insurance	6,746	-	6,746
PPS	537	-	537
Rent & Rates	4,793	-	4,793
Small Office Equipment	2,689	-	2,689
Phone & Internet	6,021	-	6,021
Staff-related costs (non-payroll)	5,314	-	5,314
	<b>62,688</b>	<b>26,155</b>	<b>88,843</b>

**APPS FOR GOOD****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023****10. Auditors' remuneration**

	2023 £	2022 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	7,800	7,621

**11. Staff costs**

	2023 £	2022 £
Wages and salaries	372,564	358,177
Social security costs	34,955	35,680
Contribution to defined contribution pension schemes	7,581	6,541
	<u>415,100</u>	<u>400,398</u>

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

	2023 No.	2022 No.
Directors	7	3
Staff	11	10
	<u>18</u>	<u>13</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	1	1

Key management comprises the Chief Executive Officer, the Chief Operating Officer and the Company Secretary. The aggregate remuneration of key management during the year amounted to £149,647 (2022: £152,099).

**12. Trustees' remuneration and expenses**

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

During the year ended 31 August 2023, expenses totalling £158 were reimbursed or paid directly to 1 Trustee (2022 - £232 to 2). Trustees expenses incurred in 2022/23 represented travel costs.

**APPS FOR GOOD****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023****13. Debtors**

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	20,000	55,000
Prepayments and accrued income	2,832	1,400
	<u>22,832</u>	<u>56,400</u>

**14. Creditors: Amounts falling due within one year**

	2023 £	2022 £
Trade creditors	250	6,647
Other creditors	2,128	1,444
Accruals and deferred income	7,380	66,905
	<u>9,758</u>	<u>74,996</u>

	2023 £	2022 £
Deferred income at 1 September 2022	21,807	-
Resources deferred during the year	-	60,305
Amounts released from previous periods	(21,807)	(38,498)
	<u>-</u>	<u>21,807</u>

Deferred income represents grant income deferred in accordance with the requirements of the Charities SORP.

**APPS FOR GOOD****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023****15. Statement of funds****Statement of funds - current year**

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>				
General Funds - all funds	378,830	169,683	(179,446)	369,067
<b>Restricted funds</b>				
BNY Mellon	-	107,519	(107,519)	-
DeepMind	-	36,000	(36,000)	-
Deutsche Bank	-	-	-	-
Google	-	-	-	-
Jack Petchey	-	-	-	-
Lego	-	-	-	-
Raspberry Pi Foundation (DFE)	-	-	-	-
Royal Sunalliance	-	-	-	-
Sage Foundation	-	10,000	(10,000)	-
SAP	-	10,006	(10,006)	-
Siemens Plc	-	30,000	(30,000)	-
Society of the Holy Child Jesus	-	-	-	-
WCIT	-	-	-	-
BNY via UWW	-	-	-	-
EPAM	-	20,000	(20,000)	-
Ovo	-	79,080	(79,080)	-
Race to Nature	-	5,000	(5,000)	-
Garfield Weston	-	50,000	(50,000)	-
	-	347,605	(347,605)	-
<b>Total of funds</b>	<b>378,830</b>	<b>517,288</b>	<b>(527,051)</b>	<b>369,067</b>



**APPS FOR GOOD**

(A company limited by guarantee)

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

**15. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2022 £
<b>Unrestricted funds</b>					
General Funds - all funds	377,332	153,716	(151,893)	(325)	378,830
<b>Restricted funds</b>					
BNY Mellon	-	70,854	(70,898)	44	-
DeepMind	-	5,000	(5,015)	15	-
Deutsche Bank	-	7,500	(7,518)	18	-
Google	-	25,000	(25,027)	27	-
Jack Petchey	-	11,528	(11,545)	17	-
Lego	-	50,000	(50,055)	55	-
Raspberry Pi Foundation (DFE)	-	42,284	(42,311)	27	-
Royal Sunalliance	-	10,000	(10,021)	21	-
Sage Foundation	-	7,000	(7,030)	30	-
SAP	-	16,818	(16,844)	26	-
Siemens Plc	-	20,000	(20,017)	17	-
Society of the Holy Child Jesus	-	19,000	(19,020)	20	-
WCIT	-	9,300	(9,308)	8	-
BNY via UWW	-	79,531	(79,531)	-	-
Amazon Web Services	-	-	-	-	-
EPAM	-	-	-	-	-
Ovo	-	-	-	-	-
Kingston	-	-	-	-	-
Race to Nature	-	-	-	-	-
Garfield Weston	-	-	-	-	-
	-	373,815	(374,140)	325	-
<b>Total of funds</b>	377,332	527,531	(526,033)	-	378,830

## **APPS FOR GOOD**

(A company limited by guarantee)

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**

#### **15. Statement of funds (continued)**

##### **Raspberry Pi Foundation (DFE)**

This projects is run on behalf of the Department for Education and addresses the gender balance in computing.

##### **BNY Mellon, Siemens Plc, Society of the Holy Child Jesus, Ovo, Garfield Weston, Race to Nature**

This project supports the Innovate for Climate Change Project, a project tackling the issue of climate change

##### **Deep Mind**

This fund represents monies to run the DeepMind Robotics Workshop.

##### **Royal Sunalliance**

This fund was set up to assist with tackling climate change and reducing carbon emissions or supporting with risk education and behaviour change.

##### **WCIT**

This project supports Apps for Good with Digital Skills for Special School Students.

##### **BNY via UWW**

This project supports the Apps for Good Programming Project.

##### **LEGO**

The activities of this restricted project relate to the "App in a Day" workshop, the online delivery of the Apps for Good Awards and "Learning through Play" activities in the autumn term.

##### **Deutsche Bank**

This fund represents a one year pilot project to support young people from state secondary schools across the UK, to provide app development workshops and provide assistance with the Apps for Good Awards.

##### **Jack Petchey**

This is a grant given to pay for the internship of one individual for one year and is to be spent on this individual's salary.

##### **Sage**

Sage supported us with an unrestricted donation. They promoted volunteering opportunities to their staff including remote Expert sessions and Awards shortlisting.

##### **SAP**

SAP supported a project to introduce Apps for Good into Co-op Academy schools in northern England. We created an App in a Day workshop for ths schools, with SAP volutneers dialling in to support the students.

##### **EPAM**

This fund support the charity's "Showcase", annual celebration of young tech innovators.



**APPS FOR GOOD**  
(A company limited by guarantee)

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

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Current assets	378,825	378,825
Creditors due within one year	(9,758)	(9,758)
<b>Total</b>	<u>369,067</u>	<u>369,067</u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	453,826	453,826
Creditors due within one year	(74,996)	(74,996)
<b>Total</b>	<u>378,830</u>	<u>378,830</u>

**17. Related party transactions**

There were no transactions with related parties during the year, or the previous year, other than disclosed in the trustees remuneration note.

**18. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2023 £</b>	<b>2022 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(9,763)</u>	<u>1,498</u>
<b>Adjustments for:</b>		
Dividends, interests and rents from investments	(1,850)	(45)
Decrease/(increase) in debtors	33,568	(15,298)
Increase/(decrease) in creditors	(65,238)	17,855
<b>Net cash provided by/(used in) operating activities</b>	<u>(43,283)</u>	<u>4,010</u>

**APPS FOR GOOD****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023****19. Analysis of cash and cash equivalents**

	2023 £	2022 £
Cash in hand	355,993	397,426
<b>Total cash and cash equivalents</b>	<b>355,993</b>	<b>397,426</b>

**20. Analysis of changes in net debt**

	At 1 September 2022 £	Cash flows £	At 31 August 2023 £
Cash at bank and in hand	397,426	(41,433)	355,993
	<b>397,426</b>	<b>(41,433)</b>	<b>355,993</b>