The ITSA Digital Trust

England & Wales · Charity number 1146157

Details

Other names	IT SCHOOLS AFRICA, ITSA
Status	Registered
Legal form	Charitable company
Company number	07611398
Registered	2012-02-29
Register	View on the Charity Commission register

Contact

Address	1 Wolseley Terrace Cheltenham Gloucestershire GL50 1TH
Phone	01242228800
Email	contact@itsadigitaltrust.org
Website	www.itsadigitaltrust.org

Activities

Objects: (A) TO ADVANCE THE EDUCATION OF SCHOOL CHILDREN AND THE WIDER PUBLIC IN THE SUBJECT OF THE INFORMATION TECHNOLOGY IN THE DEVELOPING COMMUNITIES OF THE WORLD AND IN PARTICULAR ON THE CONTINENT OF AFRICA AND(B) TO ADVANCE THE EDUCATION OF YOUNG PEOPLE, UNEMPLOYED PERSONS AND THOSE SEEKING RE-TRAINING IN THE SUBJECT OFINFORMATION TECHNOLOGY.

Activities: THE CHARITY RUNS ITS PROGRAMME UNDER ITS MAXIM OF TRANSFORMING LIVES THROUGH ACCESS TO E-LEARNING BY PROVIDING COMPUTERS AND DIGITAL SKILLS TO SCHOOLS AND COMMUNITIES IN AFRICA AND THE UK.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

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Geography

- Kenya
- Malawi
- Zambia
- Zimbabwe
- Cambridgeshire
- Cardiff
- Gloucestershire
- Hampshire
- Staffordshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£345,756	£314,342	-	-
2024-05-31	£421,540	£434,538	-	-
2023-05-31	£315,911	£414,892	-	-
2022-05-31	£441,690	£494,130	-	-
2021-05-31	£385,159	£276,221	-	-

Trustees

Name	Role	Appointed
Michael Richardson Ratcliffe	Chair	2011-12-22
Andrew Charles Bates		2024-06-06
Emily Fraser		2024-03-27
Joanna Sarah Hill		2016-02-08
Mark Richard Diaz		2024-05-13
Simon John Ashley		2024-06-04

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The ITSA Digital Trust

England & Wales - Charity number 1146157

Accounts

Company registration number 07611398 (England and Wales)

Charity registration number 1146157 (England and Wales)

THE ITSA DIGITAL TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

ITSA Digital Trust

INSPIRING BRIGHTER FUTURES

THE ITSA DIGITAL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M R Ratcliffe MBE	
	Mrs J S Hill	
	A C Bates	(Appointed 6 June 2024)
	S J Ashley	(Appointed 4 June 2024)
	M R Diaz	
	Ms E Fraser	
Senior management	Geoffrey Newsome	Chief executive
Country of incorporation	United Kingdom (England and Wales)	07611398
Charity registration	England and Wales	1146157
Registered office	Wolseley House Oriel Road Cheltenham Gloucestershire United Kingdom GL50 1TH	
Independent examiner	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire England GL51 9TX	
Bankers	Lloyds Bank plc 130 High Street Cheltenham Gloucestershire GL50 1EW	

THE ITSA DIGITAL TRUST

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THE ITSA DIGITAL TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Significant activities

The ITSA Digital Trust (commonly known as 'ITSA') has continued to improve access to IT equipment and IT skills for school children and school teachers in Africa, as well as for disadvantaged communities in the UK.

During the financial year ITSA enabled computer access to an estimated 265,650 school children in Africa through its computer-refurbishment and computer-supply programmes. It also funded 5 complete school IT labs in Malawi and Zimbabwe, whilst the teacher-training programme continued throughout the year in Zambia, Zimbabwe and Malawi.

In the UK, ITSA donated its 1,000th laptop to charities and community groups, for use by the organisations and their service users.

Public Benefit

In planning the charity's activities for the year, the trustees complied with the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

New trustees

The charity was delighted to welcome two new trustees at the start of the financial year, Simon Ashley and Andrew Bates. This followed the addition of Mark Diaz to the Board in the final month of the previous financial year.

Grantmaking

The ITSA Digital Trust receives and refurbishes used computers, which it then supplies to schools in developing countries in Africa and to charitable organisations within the UK. It is appreciated that ITSA receives a contribution towards the cost of shipping computers.

Achievements and performance

OVERVIEW

The charity has had a successful year, performing well in both Africa and the UK, delivering targeted projects to improve digital education and skills access. It maintained its supply programme, providing high-quality desktop computers and laptops to Africa, installing full IT suites in schools in Africa, and delivering teacher training to improve digital education. Its outreach programme in Gloucestershire continued to support charitable organisations and marginalised individuals in the county with free IT equipment.

Financial donors to the charity continued to show immense generosity, although funds raised were 33% lower than in the previous financial year.

Africa and overseas operations

ITSA supplied 2,665 desktop computers and laptops to its programmes in Africa, together with several thousand peripherals. In total some 17,500 items were sent to schools in Africa.

The funding raised in the UK has allowed the charity's projects in Africa to continue, including IT training for teachers in both Zambia and Zimbabwe where schools have specifically requested digital skills training.

Kenya

In April 2025 ITSA successfully supplied 700 laptops and computer systems to its partner in Kenya, Naivasha Technical Training Institute.

The computers and laptops are used by the college to deliver computer-study lessons to students, in addition to allowing teachers to improve the quality of their lessons. There is also much advantage for the local community in having access to such high-quality affordable equipment.

Following thorough due diligence, ITSA commenced work with an additional partner in Kenya, The Mango Tree. This new partnership is ITSA's first in Africa for several years. The Mango Tree will distribute computers to schools in the country and use them to raise funds for the continuation of its own vital work in educating orphans of HIV Aids. During October 2024 ITSA supplied the Mango Tree with its first shipment of 700 laptops and desktop computer systems.

Malawi

In January 2025 some 506 desktop computers and laptops were shipped to Computers for Malawian Schools (CFMS), ITSA's implementation partner in Malawi. In addition ITSA sent several hundred spare items of IT equipment, helping schools to complete their desktop computer systems.

During the year, ITSA and CFMS installed 2 full IT laboratories in schools in Malawi; one at Livimbo Community Day Secondary School in Lilongwe, and another at Bua Community Day Secondary School in Mchinji District. The premises were fully refurbished and decorated, including good security on doors and windows.

Prior to the IT labs being installed, neither school had computers for studying or teaching. The IT labs included 40 networked desktop computers and peripherals, internet access, a laptop for the teacher, an overhead projector and a laser printer. The schools' teachers were also given face-to-face IT training; and importantly other schools in the area have been invited to use these excellent new facilities. The IT suites were built from grants generously donated by Fondation Eagle, a Swiss Federal registered charitable institution.

It is also pleasing to report that CFMS's Training Centre in Blantyre continued to support the local community during the year providing valuable IT education.

Zambia

In January 2025 ITSA was pleased to be able to send a consignment of 704 refurbished laptops, desktop computers and peripherals to its partner in Zambia, Computers for Zambian Schools (CFZS), for use in schools in Zambia.

In addition, ITSA was able to continue its teacher-training programme in Zambia. The programme, run by CFZS, is focused on increasing the number of teachers who can effectively use ICT to improve their students' digital education. Particularly beneficial this year were funds raised from the BigGive Christmas Appeal in 2024.

Zimbabwe

During May 2025 ITSA supplied 709 desktops computers, all-in-ones and laptops to IT Education Zimbabwe (ITEZ), its implementation partner in Zimbabwe. This computer equipment is for use in primary and secondary schools throughout the country.

Although ICT is on the national curriculum for primary schools in Zimbabwe, primary school teachers are still not taught ICT as part of their teacher training, so ITSA was pleased to be able to continue its teacher training programme in Zimbabwe during this year.

During the year IT suites were installed at Trenance Primary School and at Northlea High School, both in Bulawayo. The computers were supplied by ITSA and were paid for by Partners in Community Care / the Thembalezizwe Trust. Some 30 computers were installed in the primary school and 60 in the secondary school.

ITSA and ITEZ also installed an impressive, 41-computer IT lab at Chiwarira Primary School in Nyanga North-East. The classroom was fully refurbished, with a new floor, security features and bespoke desking. The IT lab was built with funds generously donated by the Leggatt Trust and the MJB Charitable Trust.

ITSA has now installed some 41 IT laboratories in schools in Africa, at an average cost of £11,952.

The ITSA Trustees are most grateful indeed to have the continued support during the year of both the Beit Trust and of Fondation Eagle in respect of their IT educational programmes in Malawi, Zambia and Zimbabwe. In addition particularly helpful during this year were funds raised from the BigGive Christmas Appeal in 2024.

Uganda

During January the first 50 refurbished computers were supplied to Bupechiu, an NGO in Uganda, as a test pilot, to see whether the Ugandan government would like ITSA to supply more computers to schools in the country. The computers are being used to teach IT skills to both pupils and teachers.

UK operations

Computer donations

During the year ITSA received 4,778 computers and laptops, which was slightly fewer than in the previous year. The number of monitors donated was similar to the number in the previous year, at 3,682.

The charity continues to be particularly careful and refuse equipment, which is considered either too old, damaged or cannot be successfully refurbished and upgraded with Windows 10 or 11.

Over the years some 137,744 computers have been donated to the charity by businesses, schools, public-sector organisations, charities and private individuals, and the charity is immensely grateful to them all.

It is pleasing to record that our IT workshop and warehouse team at HQ successfully fulfilled all the planned shipments to our NGO partners in Africa, in addition to supplying numerous local communities and charities within Gloucestershire through our IT Outreach programme.

Prison programme

Pleasingly the prison programme at HMP Whitemoor grew again, following its resumption in March 2022. The prison workshop helped ITSA to refurbish some 1,027 desktop computers, an increase of 319 on the previous year. In addition, the workshop began to test monitors for the first time, testing a total of 170. This programme is popular with both ITSA staff and at the prison. The inmates through their work at the prison are given the opportunity to help school children and communities in Africa, as well as people of all ages in our own county of Gloucestershire. Learning valuable IT skills allows them to gain nationally-recognised qualifications, and which may well help them gain future employment on leaving prison.

Student placement

During this year, for the first time, ITSA offered a year's work placement to a university student who is studying Business Management. The student worked especially closely with ITSA's Chief Executive, gaining first-hand experience of all the functions of the charity and meeting many leaders of business, education and local government. The engagement proved most successful.

Gloucestershire IT Outreach programme

Through our local IT Outreach Programme, we donated 147 laptops to 44 community organisations, benefitting 4,099 users, with the aim of reducing digital exclusion in the county. We see a greater urgency to address digital poverty in an increasingly digital online society. Being online is an essential lifeline for healthcare services, pensions, social housing, education, employment and reducing social isolation.

The programme supports disadvantaged and digitally excluded groups, those who are out of work, people with disabilities and mental health conditions, refugee families, the elderly and low-income families. This year we have expanded our partnerships to work with the Gloucestershire Rural Community Council (GRCC), the Daisi Project, Digital Hubs Project, NHS, Integrated Care Board (ICB), Voluntary and Community Sector Alliance (VCS) and numerous other local organisations to ensure we try to reach the community members most difficult to reach. Recent recipients include Kingfisher Treasure Seekers, CCP, The Listening Post, Gloucester Community Building Collective, Nelson Trust, Forest Green Road Community Cafe and P3 to name a few. We see great value in this work and we will continue to expand our reach.

Volunteer Programme

We were delighted that a further 41 volunteers were able to work in ITSA's IT workshop and warehouse, as well as carrying out various office functions. These volunteers during the year contributed an impressive 3,869 hours and without these wonderful and generous volunteers, we would struggle to fulfil our commitments to our programmes in Africa and in the UK. Not only does the charity benefit, but the volunteers frequently gain useful skills and experience for themselves, frequently going on to further education and employment.

Fundraising activities

Our heartfelt appreciation goes to all organisations and individuals who have kindly provided financial contributions. Without their support, the charity would have been unable to deliver such important work, changing lives for the better of diverse people in all walks of life, both in Africa and our home county, Gloucestershire.

The contributions of major donors are listed on page 12.

Social Value Business Club

During November ITSA launched an innovative Social Value business club to work more closely with businesses in achieving even greater Social Value. Founding members include Kohler Mira, Spirax Sarco, Techbuyer, Commercial, the University of Gloucestershire, Willans LLP Solicitors, Ratcliffes Insurance Brokers, CloudClevr, Gloucestershire College, Hewett Recruitment, CyNam, QuoLux and the Gloucestershire Rural Community Council. Successful first events have now been held with many leaders of business, education, charity and government participating. These Founding Members have aided ITSA immensely in its important work to lessen digital disadvantage in both Africa and the UK.

Financial review

Reserves policy

The trustees continue to monitor closely the level of funding required by the charity and to take appropriate action to generate this funding. The trustees consider the current level of accumulated reserves, coupled with funding streams presently in place, to be adequate to support the charity's principal activities.

Investment policy and objectives

Due to the relatively low level of funds available for investment the trustees consider that bank deposits provide a satisfactory return to the charity.

Plans for future periods

ITSA will continue to deliver its successful projects in Africa and the UK, looking for even more opportunities to assist students, teachers and people of all ages and conditions who are considered to be in digital poverty. In this way, the charity will continue to provide opportunities to under-served people and communities so that they may thrive successfully in this digital era.

To broaden its impact, the charity will aim to engage with more businesses locally through both networking events and its Social Value Business Club.

Following the valuable contribution of its newest trustees, the charity may well choose to recruit further trustees.

Whilst in Africa there is the desire to form additional partnerships, so that computers may be supplied to even more schools in other countries.

It is also hoped that the programme with HMP Whitemoor will continue to grow and that perhaps other HM Prisons might choose to engage with the charity's programmes.

As a result of the one year undergraduate placement proving to be successful for both ITSA and the undergraduate, it has been decided that in the new financial year ITSA will offer a further work placement.

As the charity looks to expand its impact further, it will continue to fulfil its mission to "*transform lives through digital education*" both in Africa and the UK, allowing more and more people to be lifted out of what is called "digital exclusion" and the "*digital poverty trap*".

Structure, governance and management

The charity is incorporated as a company limited by guarantee and therefore it has no share capital. It is governed by its Memorandum and Articles of Association dated 21 April 2011. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M R Ratcliffe MBE	
Mrs J S Hill	
A C Bates	(Appointed 6 June 2024)
S J Ashley	(Appointed 4 June 2024)
M R Diaz	
Ms E Fraser	

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in surviving and continuing trustees.

Organisational structure

The charity is controlled by a Board of trustees which meets on a regular basis. Names of the trustees and advisers to the charity are shown on page 1 of these financial statements.

Related parties

The charity has a trading subsidiary, ITSA Education Limited, which was formed in 2008 to provide funds in support of the activities carried on by this charity. Details of other related party transactions are shown in note 21 to the financial statements.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Statement of trustees' responsibilities

The trustees, who are also the directors of The ITSA Digital Trust for the purpose of company law, are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

The trustee's report was approved by the Board of Trustees.

Mr M R Ratcliffe MBE
Trustee

21 January 2026

THE ITSA DIGITAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ITSA DIGITAL TRUST

I report to the trustees on my examination of the financial statements of The ITSA Digital Trust (the charity) for the year ended 31 May 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.



Roger Downes FCA
BK Plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX
England
21 January 2026

THE ITSA DIGITAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**2**	66,435	143,302	209,737	66,396	209,296	275,692
Charitable activities	**3**	136,019	-	136,019	145,843	-	145,843
Investments	**4**	-	-	-	5	-	5
Total income		202,454	143,302	345,756	212,244	209,296	421,540
Expenditure on:							
Raising funds	**5**	14,820	-	14,820	17,172	-	17,172
Charitable activities	**6**	139,630	159,892	299,522	144,976	272,390	417,366
Total expenditure		154,450	159,892	314,342	162,148	272,390	434,538
Net income/(expenditure)		48,004	(16,590)	31,414	50,096	(63,094)	(12,998)
Transfers between funds		(1,622)	1,622	-	(51,262)	51,262	-
Net movement in funds	**8**	46,382	(14,968)	31,414	(1,166)	(11,832)	(12,998)
Reconciliation of funds:							
Fund balances at 1 June 2024		95,139	59,124	154,263	96,305	70,956	167,261
Fund balances at 31 May 2025		141,521	44,156	185,677	95,139	59,124	154,263

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ITSA DIGITAL TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 MAY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investments	**12**		1		1
Current assets					
Debtors	**13**	285,294		229,769	
Cash at bank and in hand		949		817	
		286,243		230,586	
Creditors: amounts falling due within one year	**15**	(100,567)		(66,324)	
Net current assets			185,676		164,262
Total assets less current liabilities			185,677		164,263
Creditors: amounts falling due after more than one year	**16**		-		(10,000)
Net assets			185,677		154,263
The funds of the charity					
Restricted income funds	**18**		44,156		59,124
Unrestricted funds	**19**		141,521		95,139
			185,677		154,263

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 21 January 2026

Mr M R Ratcliffe MBE
Trustee

1 Accounting policies

Charity information

The ITSA Digital Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Wolseley House, Oriel Road, Cheltenham, Gloucestershire, GL50 1TH, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

As a result of the positive actions that have been taken over the last couple of years, the trustees believe that the charity remains in a relatively stable financial position at the year-end. However the trustees chose to support the Digibus project out of unrestricted funds in the year under report and the previous period. The charity is currently operating with a bank overdraft and the support of businesses associated with the trustees.

The trustees have considered the cash flow requirements of the charity for a period of twelve months from the date of approval of these financial statements against its business plan for that period and remain confident that, despite the ongoing uncertainties of the current economic climate, they will be able to raise sufficient funding to enable the charity to continue with confidence and security. As a result, the trustees consider the charity to be a going concern and have prepared the financial statements on that basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 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 are allocated on the portion of the asset's use.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Trust. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Donations and gifts	66,435	143,302	209,737	66,396	189,296	255,692
Grants	-	-	-	-	20,000	20,000
	66,435	143,302	209,737	66,396	209,296	275,692

2 Income from donations and legacies (Continued)

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Donations and gifts						
The BEIT Trust	-	40,000	40,000	-	40,000	40,000
Garfield Weston Foundation	-	20,000	20,000	-	-	-
The Legatt Trust	-	19,924	19,924	-	-	-
Big Give	-	14,910	14,910	-	5,536	5,536
Gloucestershire NHS ICB	-	10,000	10,000	-	-	-
Gloucestershire CC Thriving Communities	-	7,500	7,500	-	7,500	7,500
The Educational And Charitable Trust	6,000	-	6,000	-	-	-
Benevity S&P Global	5,941	-	5,941	-	-	-
MJB Charitable Trust	-	5,000	5,000	5,000	-	5,000
The Scott (Eredine) Charitable Trust	5,000	-	5,000	-	-	-
Other	49,494	25,968	75,462	61,396	136,260	197,656
	66,435	143,302	209,737	66,396	189,296	255,692

3 Income from charitable activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Other trading activities		
Ancillary trading income	135,299	137,510
Other income	720	8,333
	136,019	145,843

4 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	-	5

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	14,820	17,172

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	181,367	194,848
Rates and water	7,457	4,571
Insurance	4,578	4,422
Light and heat	11,102	15,960
Telephone	2,915	2,210
Postage, stationery and advertising	2,427	901
Sundries	2,374	2,699
Carriage	7,295	12,308
Repairs and renewals	2,422	666
Computer costs	8,802	7,639
Rent	13,221	36,149
Maintenance	-	3,617
Travelling and subsistance	-	172
Digibus project costs	12,761	101,214
Professional fees	3,452	3,566
Bank charges	2,562	497
Service charges	7,090	7,155
Teacher training project costs	27,267	16,280
	297,092	414,874
Share of support and governance costs (see note 7)		
Governance	2,430	2,492
	299,522	417,366
Analysis by fund		
Unrestricted funds	139,630	144,976
Restricted funds	159,892	272,390
	299,522	417,366

7 Support costs allocated to activities

	2025 £	2024 £
Governance	2,430	2,492
Analysed between:		
Bank loan interest	387	637
Independent examination fees	2,043	1,855
	2,430	2,492

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,043	1,855

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	9	10

Employment costs	2025 £	2024 £
Wages and salaries	161,326	174,413
Social security costs	11,475	9,541
Other pension costs	8,566	10,894
	181,367	194,848

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 June 2024 & 31 May 2025	1
Carrying amount	
At 31 May 2025	1
At 31 May 2024	1

Other investments comprise:	Notes	2025 £	2024 £
Investments in subsidiaries		1	1

There were no investment assets assets outside of the UK.

The company's investments at the balance sheet date are the share capital of companies that include the following:

ITSA Education Limited
Registered office: Wolseley House, Oriel Road, Cheltenham, Gloucestershire, GL50 1TH
Nature of business: IT Training and Education

100% shareholding: 100 Ordinary shares

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £135,299 (2024: £137,510).

13 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	277,511	224,791
Prepayments and accrued income	7,783	4,978
	285,294	229,769

14 Loans and overdrafts

	2025	2024
	£	£
Bank overdrafts	31,306	24,685
Bank loans	10,000	20,000
	41,306	44,685
Payable within one year	41,306	34,685
Payable after one year	-	10,000

15 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans and overdrafts	14	41,306	34,685
Other taxation and social security		4,503	2,915
Trade creditors		28,806	19,248
Other creditors		17,948	2,836
Accruals and deferred income		8,004	6,640
		100,567	66,324

16 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	14	-	10,000

17 Retirement benefit schemes

Defined contribution schemes	2025	2024
	£	£
Charge to profit or loss in respect of defined contribution schemes	8,566	10,894

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.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
Beit Trust	18,150	40,000	(40,852)	-	17,298
IT Teacher Training programme Zambia	-	6,147	(15,106)	8,959	-
IT Lab Project Zimbabwe	-	17,932	(17,932)	-	-
Tech Connect	-	34,926	(34,926)	-	-
Digibus Project	-	11,139	(12,761)	1,622	-
Big Give Christmas Challenge	1,662	18,933	(2,677)	(17,918)	-
Zambia 'Buy One Get One' scheme	-	2,700	(2,700)	-	-
Malawi Starter Pack	-	3,825	(3,825)	-	-
IT Lab Project Malawi	33,810	-	(16,952)	-	16,858
IT Teacher Training Programme Zimbabwe	502	2,700	(12,161)	8,959	-
Kenya Shipping Cost	5,000	-	-	-	5,000
Laptop battery programme	-	5,000	-	-	5,000
	59,124	143,302	(159,892)	1,622	44,156

Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
Beit Trust	18,889	40,000	(40,739)	-	18,150
IT Teacher Training programme Zambia	3,500	12,780	(16,280)	-	-
IT Lab Project Zimbabwe	-	4,500	(4,500)	-	-
Tech Connect	-	10,000	(10,000)	-	-
Digibus Project	-	49,952	(101,214)	51,262	-
Big Give Christmas Challenge	1,662	-	-	-	1,662
Zambia 'Buy One Get One' scheme	-	2,250	(2,250)	-	-
Entrepreneurial skills Malawi	25,955	-	(25,955)	-	-
Malawi Starter Pack	7,250	15,365	(22,615)	-	-
IT Lab Project Malawi	-	71,749	(37,939)	-	33,810
IT Teacher Training Programme Zimbabwe	8,700	2,700	(10,898)	-	502
Kenya Shipping Cost	5,000	-	-	-	5,000
	70,956	209,296	(272,390)	51,262	59,124

18 Restricted funds **(Continued)**

Beit Trust
Generously provide specific funding for transport and related costs to ship IT equipment from Cheltenham to the various African country programmes.

IT Teacher Training in Zambia
Provision of ICT training courses for teachers and school leaders in Zambia, delivered by ITSA's in-country partner Computers for Zambian Schools, to improve digital education in schools.

Tech Connect
Our local outreach project in Gloucestershire where we provide good quality refurbished IT equipment and technical support to local organisations, community centres, job clubs, schools, refugee groups, coding and youth clubs all supporting marginalised and disabled groups and recruit, train and manage a cohort of Digital Champions to assist individuals with their digital skills.

Digibus Project
Our Project Manager and team of trainers continued to provide free-of-charge IT support and skills training to citizens of all ages throughout Gloucestershire, within our mission to reduce digital deprivation by giving people in the UK and Africa greater access to IT equipment and IT skills.

Big Give Christmas Challenge
Participation in the annual Big Give Christmas Challenge enabled ITSA to raise funds towards its programmes for training teachers in Zambia and Zimbabwe.

Entrepreneurial Skills Malawi
The objective of the project is for students to gain vocational and entrepreneurial skills with the aim of improving their future livelihoods.

Malawi Starter Pack Scheme
The scheme is to provide sets of 10 refurbished computers for low-income schools in Malawi.

IT Lab Project Malawi
The project is to provide full IT labs to low-income schools in Malawi, complete with 30-50 refurbished and networked computers, a laptop for the teacher, a projector and internet connectivity.

IT Teacher Training in Zimbabwe
Provision of ICT training courses for teachers and school leaders in Zimbabwe, delivered by ITSA's in-country partner IT Education Zimbabwe, to improve digital education in schools.

Kenya Shipping Costs
Shipment costs for computers sent to Kenya.

Zambia 'Buy One Get One' scheme
Set up to encourage more schools, especially those in the more disadvantaged, rural areas of Zambia, to invest in IT equipment. The computers give pupils, teachers and the wider community access to basic IT skills and information access.

IT Lab Project Zimbabwe
The project is to provide full IT labs to low-income schools in Zimbabwe, complete with 30-50 refurbished and networked computers, a laptop for the teacher, a projector and internet connectivity.

Laptop battery programme
Some laptops which are donated to ITSA cannot be refurbished, often because of faults with the batteries. Our laptop battery programme enables us to buy new batteries so that laptops can be refurbished and provided to people in both Africa and the UK, to improve their prospects of an IT education, employment and greater social inclusion.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
General funds	95,139	202,454	(154,450)	(1,622)	141,521

Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
General funds	96,305	212,244	(162,148)	(51,262)	95,139

20 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 May 2025:			
Investments	1	-	1
Current assets/(liabilities)	141,520	44,156	185,676
	141,521	44,156	185,677

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 May 2024:			
Investments	1	-	1
Current assets/(liabilities)	105,138	59,124	164,262
Long term liabilities	(10,000)	-	(10,000)
	95,139	59,124	154,263

21 Related party transactions

ITSA Education Limited
Subsidiary company
During the year profits were paid up to the charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £135,299 (2024: £137,510) and £0 (2024: £5,461) of Digibus project costs were incurred in and funded by the subsidiary company. At the year end £277,511 (2024: £224,791) was due from the subsidiary.

M R Ratcliffe Consultants Limited
Related by reason of a common director
The related party charges expenses to The ITSA Digital Trust, on an arms length basis. The expenses charged in the year were £14,202 (2024: £16,392). A loan of £17,300 was also provided to the charity during the year. At the year end the charity owed the related party £28,684.

M R Ratcliffe Consultants Retirement Benefit Scheme
Related by reason of a common trustee
The related party charges The ITSA Digital Trust rent for using two of its properties; this is charged at 50% of the market value. The rent charged in the year were £16,275 (2024: £16,275). At the year end the charity owed the related party £12,206.

M R Ratcliffe MBE
Trustee
The related party charges The ITSA Digital Trust rent for using two of his properties and service charges for four of his properties; this is charged at the trustee's discretion but not to exceed market value. The total charged in the year was £4,069 (2024: £26,997).

The ITSA Digital Trust

England & Wales - Charity number 1146157

Accounts

REGISTERED COMPANY NUMBER: 07611398 (England and Wales)
REGISTERED CHARITY NUMBER: 1146157

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

FOR

THE ITSA DIGITAL TRUST

ITSA
Digital Trust

INSPIRING BRIGHTER FUTURES

BK Plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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THE ITSA DIGITAL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MAY 2024

TRUSTEES	M R Ratcliffe MBE P M Hazel (resigned 10.7.23) A Piggott (resigned 23.8.23) Mrs J S Hill A C Bates (appointed 6.6.24) S J Ashley (appointed 4.6.24) M R Diaz (appointed 13.5.24) Ms E Fraser (appointed 27.3.24)
REGISTERED OFFICE	Wolseley House Oriel Road Cheltenham Gloucestershire GL50 1TH
REGISTERED COMPANY NUMBER	07611398 (England and Wales)
REGISTERED CHARITY NUMBER	1146157
INDEPENDENT EXAMINER	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
CHIEF EXECUTIVE	Geoffrey Newsome
BANKERS	Lloyds Bank plc Cheltenham Gloucestershire GL50 1EW

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Significant activities

The ITSA Digital Trust (commonly known as 'ITSA') continued to improve access to IT equipment and IT skills for school children in Africa and for disadvantaged communities in the UK, particularly Gloucestershire.

ITSA enabled computer access to 423,500 school children in Africa through its computer-supply programme during the year. In the UK, 3,649 users were given access to digital technology, including IT equipment and skills. The Digibus Project continued to deliver free digital-skills support in Gloucestershire in order to improve digital inclusion within the county.

Public Benefit

In planning the charity's activities for the year, the trustees have complied with the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

Grantmaking

The ITSA Digital Trust receives and refurbishes used computers, which it then supplies to schools in developing countries in Africa and to charitable organisations in the UK. Although ITSA receives a contribution towards the cost of shipping computers, it provides computers without much significant contribution in return.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

OVERVIEW

The charity has had a successful year, performing well in both Africa and the UK, delivering targeted projects to improve digital education and skills access. It maintained its supply programme providing high-quality desktop computers and laptops to Africa as well as delivering teacher training to improve digital education. Its outreach programme in Gloucestershire continued to support charitable organisations and marginalised individuals in the county with free IT equipment and free IT skills support.

Financial donors to the charity continued to show immense generosity, although funds raised were 6% lower than in the previous financial year.

Africa and overseas operations

ITSA supplied 4,235 desktop computers and laptops to its programmes in Kenya, Malawi, Zambia and Zimbabwe. This represented a 23% increase on the previous year.

Funding allowed the charity's projects in Africa to continue, including IT training to teachers in both Zambia and Zimbabwe, based on demand from schools in those countries having requested digital skills training.

Kenya

ITSA successfully supplied 1,335 laptops and computer systems to its partner in Kenya, Naivasha Technical Training Institute.

The computers and laptops are used by the college to deliver computer-study lessons to students in addition to allowing teachers to improve the quality of their lessons. There is also advantage for the local community in having access to such high-quality, affordable equipment.

ACHIEVEMENT AND PERFORMANCE
Charitable activities - continued

Malawi
During the year ITSA sent 700 computers and laptops to Computers for Malawian Schools (CFMS), ITSA's implementing partner in Malawi.

CFMS's Training Centre in Blantyre continued to support the local community, helping to improve digital skills for those most in need and in line with one of the charity's goals, is, more disadvantaged and excluded people should be able to use digital technology to enhance their lives.

In addition, ITSA and CFMS installed 2 IT laboratories in schools in Malawi, from grants generously donated by Fondation Eagle. The schools had a combined intake of over 1,000 students with only 1 working computer. They now have refurbished, secure classrooms with new furniture, networked computers, laptops for the teachers, overhead projectors, printers and importantly internet access, giving them full access to digital skills and information following decades of digital exclusion. The schools' teachers have been given IT training and an agreement allows other schools in the area to use these exciting new facilities.

Zambia
This year the charity was pleased to be able to send a second full-sized shipment of computer systems and laptops, following small shipments sent during the previous 2¼ years. The equipment consisted of a consignment of some 700 refurbished laptops, desktop computers and peripherals which were delivered to Computers for Zambian Schools (CFZS), ITSA's partner in Zambia.

In addition, ITSA was able to continue its delivery of the teacher-training programme in Zambia. There continues however to be an inadequate number of digitally-skilled teachers throughout the country, impacting on the quality of students' education. The programme, run by CFZS, is focused on increasing the number of teachers who can effectively use ICT to improve their students' digital education.

Zimbabwe
ITSA supplied 1,501 units to IT Education Zimbabwe (ITEZ), its implementing partner in Zimbabwe, which was more than twice the quantity supplied in the previous year. The equipment is being distributed to primary and secondary schools throughout the country.

Although ICT is on the national curriculum for primary schools in Zimbabwe, primary school teachers are not taught ICT as part of their teacher training and so ITSA was pleased to be able to continue its teacher training programme in Zimbabwe this year.

ITSA is most grateful to have the continued support of the Beit Trust and of Fondation Eagle in respect of their IT educational programmes in Malawi, Zambia and Zimbabwe.

UK operations
Computer donations
Over the year ITSA received 5,037 computers and laptops, which was a decrease of 1,383 (21%) from the previous year, caused principally by fewer donations of desktop computers. The drop in the number of desktops was mirrored by a drop in the previous year and perhaps reflects a general trend of people using more laptops than desktop computers since the start of the pandemic and is possibly reflected in the increased number of laptops donated. Fortunately the number of monitors donated was similar to the number in the previous year, at 3,484.

The charity continues to be particularly insistent about refusing equipment which is either too old, damaged or cannot be successfully refurbished and upgraded with Windows 10 or 11.

Over the years some 132,680 devices have been donated to the charity by businesses, schools, public-sector organisations, charities and private individuals and to all of whom we are immensely grateful.

ACHIEVEMENT AND PERFORMANCE
Charitable activities - continued

Computer donations - continued
It is pleasing to record that our IT workshop and warehouse team at H.Q. successfully fulfilled all the planned shipments to our NGO partners in Africa, in addition to supplying numerous local communities and charities throughout Gloucestershire, through our IT Outreach programme.

Prison programme
The prison programme at HMP Whitemoor has continued to grow following its resumption in March 2022. The prison contributed to the charity's refurbishment programme some 708 desktop computers, an increase of 222 on the previous year. This programme is popular with both ITSA staff and at the prison, where inmates are given the opportunity to not only help school children and communities in Africa as well as those in our own county of Gloucestershire, but also learn valuable skills allowing them to gain nationally recognised qualifications, which may help them gain future employment.

Gloucestershire IT Outreach programme
Through our local Gloucestershire IT Outreach Programme we donated 141 laptops to community organisations in Gloucestershire, with the objective of reducing digital exclusion and social isolation in the county. The programme supports disadvantaged and digitally excluded groups, those who are out of work, people with disabilities, refugee families, youth clubs, low-income families and community centres.

ITSA works with the Gloucestershire Rural Community Council (GRCC), Citizens Advice, NHS social prescribers, the Gloucestershire Digital Hubs Project, District Councils, Know Your Patch and numerous other local organisations to ensure we reach members of the community who can be the most difficult to reach.

In total 48 organisations (benefitting 3,649 members of the community) were supported during the year, with recipients from the GRCC's Daisi project, the All Nations Community Centre, the Nelson Trust, the Rock Youth Charity, the Independence Trust, the Honour Thy Woman charity, the Churn Project, Forest Pulse, Newent Men's Shed and Homestart Stroud, as well as referred refugee families and individuals in need.

We know through our research and from listening to our local communities that digital exclusion impacts on opportunities, well-being and the chance to fully participate in society. And in our ever-connected digital world, as more services such as employment, healthcare and education move online, the urgency to reduce digital poverty has never been greater.

Volunteer Programme
We were delighted that a further 76 volunteers were able to work in both the charity's IT workshop and warehouse, in addition to helping with a number of office functions, representing a 55% increase on the previous year. Without these wonderful and selfless volunteers, we would struggle to fulfil our commitments to our Programmes in Africa and in the UK. So not only does the charity benefit but volunteers frequently gain useful skills and experience for themselves, often going on to further education and employment.

Fundraising activities
Our heartfelt appreciation goes to all organisations and individuals who have kindly provided financial contributions. Without this support it would have been impossible to implement such important work, changing lives for the better in all walks of life. The contributions of major donors are on page 12.

FINANCIAL REVIEW

Financial review

The charity has successfully navigated its way through the various financial challenges that have arisen during the last few years. This is principally due to the tremendous continuing support from regular and new donors as well as the efforts by all the staff to deliver the charitable objectives in an efficient, cost effective manner.

The results for the year show a surplus on unrestricted activity before transfers of nearly £50,000, compared to a deficit of over £100,000 in the previous year, a tremendous turnaround in the charity's financial performance. The trustees chose to apply this surplus to the Digibus project, which is accounted for under restricted funding and which therefore required a transfer of £51,262 in respect of that support. It leaves the charity with £95,139 of unrestricted funds at the end of the financial year (2023: £96,305).

Restricted funds report a deficit for the year to 31 May 2024 as the charity spent funds during the year that had been received in a previous accounting period. At the year-end, the charity had £59,124 (2023: £70,956) of restricted fund income that it will apply to the relevant projects in the year to 31 May 2025 and potentially beyond.

Following a review of the Digibus project it was recognised that the programme should be put both 'on hold' and restructured at the year end, trustees having previously agreed to support the programme out of un-restricted funds on an interim basis whilst external funding was secured early in the following year.

Cumulative Total Funds at the 31 May 2024 are in aggregate a healthy £154,263 (2023: £167,261) which provides a robust platform for the charity to operate from in future years.

Reserves policy

The trustees continue to monitor closely the level of funding required by the charity and to take appropriate action to generate this funding. The trustees consider the current level of accumulated reserves, coupled with funding streams presently in place, to be adequate to support the charity's principal activities.

Investment policy and objectives

Due to the relatively low level of funds available for investment the trustees consider that bank deposits provide a satisfactory return to the charity.

FUTURE DEVELOPMENTS

ITSA will continue to deliver its successful projects in Africa and the UK, looking for opportunities to assist even more students and teachers and those who are in need of digital education through the schools' local communities. To broaden its impact, the charity is likely to engage with more businesses and to recruit additional trustees.

ITSA also intends to form additional partnerships in Africa, so that computers may be supplied to even more schools in other countries.

It is hoped that the programme with HMP Whitemoor will grow further and that perhaps other HM Prisons might once again choose to engage with the charity's programmes.

During the following 12 months ITSA would like to launch a business club which will provide mutual support both for businesses and the work of the charity.

As the charity looks to expand its impact further afield, it will continue to fulfil its mission which is to "transform lives through digital education" both in Africa and the UK, allowing more and more people to be lifted out of what is called the "digital poverty trap".

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is incorporated as a company limited by guarantee and therefore it has no share capital. It is governed by its Memorandum and Articles of Association dated 21 April 2011. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in surviving and continuing trustees.

Organisational structure

The charity is controlled by a Board of trustees which meets on a regular basis. Names of the trustees and advisers to the charity are shown on page 1 of these financial statements.

Related parties

The charity has a trading subsidiary, ITSA Education Limited, which was formed in 2008 to provide funds in support of the activities carried on by this charity. Details of other related party transactions are shown in note 19 to the financial statements.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The ITSA Digital Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 October 2024 and signed on its behalf by:



M R Ratcliffe MBE - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ITSA DIGITAL TRUST

Independent examiner's report to the trustees of The ITSA Digital Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also 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 Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; 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.

Roger Downes FCA

BK Plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

31 October 2024

THE ITSA DIGITAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	66,396	209,296	275,692	276,328
Other trading activities	3	145,843	-	145,843	39,583
Investment income	4	5	-	5	-
Total		212,244	209,296	421,540	315,911
EXPENDITURE ON					
Raising funds	5	17,172	-	17,172	19,073
Charitable activities	6				
Charitable		144,976	272,390	417,366	395,819
Total		162,148	272,390	434,538	414,892
NET INCOME/(EXPENDITURE)		50,096	(63,094)	(12,998)	(98,981)
Transfers between funds	17	(51,262)	51,262	-	-
Net movement in funds		(1,166)	(11,832)	(12,998)	(98,981)
RECONCILIATION OF FUNDS					
Total funds brought forward		96,305	70,956	167,261	266,242
TOTAL FUNDS CARRIED FORWARD		95,139	59,124	154,263	167,261

The notes form part of these financial statements

THE ITSA DIGITAL TRUST

STATEMENT OF FINANCIAL POSITION
31 MAY 2024

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
FIXED ASSETS					
Investments	12	1	-	1	1
CURRENT ASSETS					
Debtors	13	170,645	59,124	229,769	204,959
Cash at bank and in hand		817	-	817	14,356
		171,462	59,124	230,586	219,315
CREDITORS					
Amounts falling due within one year	14	(66,324)	-	(66,324)	(32,055)
NET CURRENT ASSETS		105,138	59,124	164,262	187,260
TOTAL ASSETS LESS CURRENT LIABILITIES		105,139	59,124	164,263	187,261
CREDITORS					
Amounts falling due after more than one year	15	(10,000)	-	(10,000)	(20,000)
NET ASSETS/(LIABILITIES)		95,139	59,124	154,263	167,261
FUNDS	17				
Unrestricted funds				95,139	96,305
Restricted funds				59,124	70,956
TOTAL FUNDS				154,263	167,261

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MAY 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2024 and were signed on its behalf by:



M R Ratcliffe MBE - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Going concern
As a result of the positive actions that have been taken over the last couple of years, the charity remains in a relatively stable financial position at the year-end. However, the trustees chose to support the Digibus project out of unrestricted funds in the year under report and the charity is currently operating with a bank overdraft.

The trustees have considered the cash flow requirements of the charity for a period of twelve months from the date of approval of these financial statements against its business plan for that period and remain confident that, despite the ongoing uncertainties of the current economic climate, they will be able to raise sufficient funding to enable the charity to continue with confidence and security. As a result, the trustees consider the charity to be a going concern and have prepared the financial statements on that basis.

Preparation of consolidated financial statements
The financial statements contain information about The ITSA Digital Trust as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities. It is not, however, exempt from VAT and irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.5.24	31.5.23
	£	£
Donations	255,692	265,495
Grants	20,000	10,833
	275,692	276,328

Major donors

	£
Foundation Eagle	79,129
BEIT Trust	40,000
Access Foundation	20,000
Nominet Members Grant	20,000
The Haramead Trust	10,000
Gloucestershire CC	7,500
Martin Diamond	7,000
Gloucestershire Community Foundation	10,000
Big Give	5,536
Edward Cadbury Trust	5,000
MJB Charitable Trust	5,000
Tabhair Charitable Trust	5,000
Scott (Eredine) Charitable Trust	5,000
Tabhair Charitable Trust	5,000
Donations less than £5,000	66,527

Grants received, included in the above, are as follows:

	31.5.24	31.5.23
	£	£
National Lottery	-	10,833
Nominet Members Grant	20,000	-
	20,000	10,833

continued...

3. OTHER TRADING ACTIVITIES

	31.5.24	31.5.23
	£	£
Dividend from trading subsidiary	137,510	18,211
Other income	2,872	15
Costs funded by subsidiary	5,461	21,357
	145,843	39,583

4. INVESTMENT INCOME

	31.5.24	31.5.23
	£	£
Deposit account interest	5	-

5. RAISING FUNDS

Raising donations and legacies

	31.5.24	31.5.23
	£	£
Fundraising costs	17,172	19,073

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Charitable	414,874	2,492	417,366

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.24	31.5.23
	£	£
Staff costs	194,848	190,853
Rates and water	4,571	6,376
Insurance	4,422	4,503
Light and heat	15,960	10,166
Telephone	2,210	1,676
Postage, stationery and advertising	901	1,519
Sundries	2,699	2,589
Carriage	12,308	10,647
Repairs and renewals	666	21
Computer costs	7,639	5,390
Rent	36,149	36,149
Maintenance	3,617	4,285
Travelling and subsistence	172	471
Digibus project costs	101,214	101,240
Professional fees	3,566	-
Bank charges	497	307
Service charges	7,155	7,122
Teacher Training Project costs	16,280	9,804
	414,874	393,118

continued...

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable	637	1,855	2,492

Support costs, included in the above, are as follows:

	31.5.24	31.5.23
	Charitable	Total activities
	£	£
Interest payable and similar charges	637	887
Independent examination fees	1,855	1,814
	2,492	2,701

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.24	31.5.23
Charitable activities	10	9

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,879	229,449	276,328
Other trading activities	39,583	-	39,583
Total	86,462	229,449	315,911
EXPENDITURE ON			
Raising funds	19,073	-	19,073
Charitable activities			
Charitable	179,725	216,094	395,819
Total	198,798	216,094	414,892

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(112,336)	13,355	(98,981)
Transfers between funds	(12,379)	12,379	-
Net movement in funds	(124,715)	25,734	(98,981)
RECONCILIATION OF FUNDS			
Total funds brought forward	221,020	45,222	266,242
TOTAL FUNDS CARRIED FORWARD	96,305	70,956	167,261

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 June 2023 and 31 May 2024	1
NET BOOK VALUE	
At 31 May 2024	1
At 31 May 2023	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

ITSA Education Limited
Registered office: Wolseley House, Oriel Road, Cheltenham, Gloucestershire, GL50 1TH
Nature of business: IT Training & Education

Class of share:	% holding
Ordinary	100

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £137,510 (2023: £18,211).

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Due from subsidiary	224,791	197,621
Prepayments and accrued income	4,978	7,338
	229,769	204,959

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Bank loans and overdrafts (see note 16)	34,685	10,000
Trade creditors	19,248	8,649
Social security and other taxes	2,915	3,340
Other creditors	2,836	1,136
Accruals and deferred income	6,640	8,930
	66,324	32,055

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.24	31.5.23
	£	£
Bank loans (see note 16)	10,000	20,000

16. LOANS

An analysis of the maturity of loans is given below:

	31.5.24	31.5.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	24,685	-
Bank loans	10,000	10,000
	34,685	10,000
Amounts falling between one and two years:		
Bank loans	10,000	20,000

continued...

17. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
Unrestricted funds				
General fund	96,305	50,096	(51,262)	95,139
Restricted funds				
Beit Trust	18,889	(739)	-	18,150
IT Teacher Training programme Zambia	3,500	(3,500)	-	-
Digibus Project	-	(51,262)	51,262	-
Big Give Christmas Challenge	1,662	-	-	1,662
Entrepreneurial skills Malawi	25,955	(25,955)	-	-
Malawi Starter Pack scheme	7,250	(7,250)	-	-
IT Lab Project Malawi	-	33,810	-	33,810
IT Teacher Training programme Zimbabwe	8,700	(8,198)	-	502
Kenya Shipping Costs	5,000	-	-	5,000
	70,956	(63,094)	51,262	59,124
TOTAL FUNDS	167,261	(12,998)	-	154,263

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	212,244	(162,148)	50,096
Restricted funds			
Beit Trust	40,000	(40,739)	(739)
IT Teacher Training programme Zambia	12,780	(16,280)	(3,500)
IT Lab Project Zimbabwe	4,500	(4,500)	-
Tech Connect	10,000	(10,000)	-
Digibus Project	49,952	(101,214)	(51,262)
Zambia 'Buy One Get One' scheme	2,250	(2,250)	-
Entrepreneurial skills Malawi	-	(25,955)	(25,955)
Malawi Starter Pack scheme	15,365	(22,615)	(7,250)
IT Lab Project Malawi	71,749	(37,939)	33,810
IT Teacher Training programme Zimbabwe	2,700	(10,898)	(8,198)
	209,296	(272,390)	(63,094)
TOTAL FUNDS	421,540	(434,538)	(12,998)

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
General fund	221,020	(112,336)	(12,379)	96,305
Restricted funds				
Beit Trust	20,544	(1,655)	-	18,889
IT Teacher Training programme Zambia	3,004	496	-	3,500
Digibus Project	-	(12,379)	12,379	-
Big Give Christmas Challenge	13,374	(11,712)	-	1,662
Entrepreneurial skills Malawi	8,300	17,655	-	25,955
Malawi Starter Pack scheme	-	7,250	-	7,250
IT Teacher Training programme Zimbabwe	-	8,700	-	8,700
Kenya Shipping Costs	-	5,000	-	5,000
	45,222	13,355	12,379	70,956
TOTAL FUNDS	266,242	(98,981)	-	167,261

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,462	(198,798)	(112,336)
Restricted funds			
Beit Trust	35,000	(36,655)	(1,655)
IT Teacher Training programme Zambia	10,300	(9,804)	496
Tech Connect	39,300	(39,300)	-
Digibus Project	88,861	(101,240)	(12,379)
Big Give Christmas Challenge	-	(11,712)	(11,712)
Entrepreneurial skills Malawi	17,655	-	17,655
Malawi Starter Pack scheme	7,250	-	7,250
IT Lab Project Malawi	17,383	(17,383)	-
IT Teacher Training programme Zimbabwe	8,700	-	8,700
Kenya Shipping Costs	5,000	-	5,000
	229,449	(216,094)	13,355
TOTAL FUNDS	315,911	(414,892)	(98,981)

continued...

17. MOVEMENT IN FUNDS - continued

Beit Trust
Generously provide specific funding for transport and related costs to ship IT equipment from Cheltenham to the various African country programmes.

IT Teacher Training in Zambia
Provision of ICT training courses for teachers and school leaders in Zambia, delivered by ITSA's in-country partner Computers for Zambian Schools, to improve digital education in schools.

Tech Connect
Our local outreach project in Gloucestershire where we provide good quality refurbished IT equipment and technical support to local organisations, community centres, job clubs, schools, refugee groups, coding and youth clubs all supporting marginalised and disabled groups and recruit, train and manage a cohort of Digital Champions to assist individuals with their digital skills.

Digibus Project
Our Project Manager and team of trainers continued to provide free-of-charge IT support and skills training to citizens of all ages throughout Gloucestershire, within our mission to reduce digital deprivation by giving people in the UK and Africa greater access to IT equipment and IT skills.

Big Give Christmas Challenge
Participation in the annual Big Give Christmas Challenge enabled ITSA to raise funds towards its Starter Pack programme, providing sets of 10 refurbished computers to low-income schools in Malawi.

Entrepreneurial Skills Malawi
The objective of the project is for students to gain vocational and entrepreneurial skills with the aim of improving their future livelihoods.

Malawi Starter Pack Scheme
The scheme is to provide sets of 10 refurbished computers for low-income schools in Malawi.

IT Lab Project Malawi
The project is to provide full IT labs to low-income schools in Malawi, complete with 30-50 refurbished and networked computers, a laptop for the teacher, a projector and internet connectivity.

IT Teacher Training in Zimbabwe
Provision of ICT training courses for teachers and school leaders in Zimbabwe, delivered by ITSA's in-country partner IT Education Zimbabwe, to improve digital education in schools.

Kenya Shipping Costs
Shipment costs for computers sent to Kenya.

Zambia 'Buy One Get One' scheme
Set up to encourage more schools, especially those in the more disadvantaged, rural areas of Zambia, to invest in IT equipment. The computers give pupils, teachers and the wider community access to basic IT skills and information access.

IT Lab Project Zimbabwe
The project is to provide full IT labs to low-income schools in Zimbabwe, complete with 30-50 refurbished and networked computers, a laptop for the teacher, a projector and internet connectivity.

continued...

17. MOVEMENT IN FUNDS - continued

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; or

ii) the restricted fund has come to an end and there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

18. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees no such liability exists at the year end.

19. RELATED PARTY DISCLOSURES

ITSA Education Limited
Subsidiary company

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £137,510 (2023: £18,211) and £5,461 (2023: £21,357) of Digibus project costs were incurred in and funded by the subsidiary company. At the year end £224,791 (2023: £197,621) was due from the subsidiary.

M R Ratcliffe Consultants Limited
Related by reason of some common directors

The related party charges expenses to The ITSA Digital Trust, on an arms length basis. The expenses charged in the year were £16,392 (2023: £14,237). At the year end the charity owed the related party £4,212.

M R Ratcliffe Consultants Retirement Benefit Scheme
Related by reason of some common Trustees

The related party charges The ITSA Digital Trust rent for using two of its properties; this is charged at 50% of the market value. The related party also charges service costs and other expenses to The ITSA Digital Trust; this is at 100% of the value. The rent and expenses charged in the year were £16,275 (2023: £16,275). At the year end the charity owed the related party £4,069.

M R Ratcliffe MBE
Trustee

The related party charges The ITSA Digital Trust rent for using two of his properties and service charges for four of his properties; this is charged at market value. The total charged in the year was £26,997 (2023: £26,997).

The ITSA Digital Trust

England & Wales - Charity number 1146157

Accounts

REGISTERED COMPANY NUMBER: 07611398 (England and Wales)
REGISTERED CHARITY NUMBER: 1146157

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023 FOR The ITSA Digital Trust

ITSA Digital Trust

INSPIRING BRIGHTER FUTURES

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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FOR THE YEAR ENDED 31 MAY 2023

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THE ITSA DIGITAL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2023

TRUSTEES	M R Ratcliffe MBE P M Hazel (resigned 10.7.23) A Piggott (resigned 23.8.23) Mrs J S Hill
REGISTERED OFFICE	Wolseley House Oriel Road Cheltenham Gloucestershire GL50 1TH
REGISTERED COMPANY NUMBER	07611398 (England and Wales)
REGISTERED CHARITY NUMBER	1146157
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
CHIEF EXECUTIVE	Geoffrey Newsome - Appointed 01 April 2023
BANKERS	Lloyds Bank plc Cheltenham Gloucestershire GL50 1EW

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Significant activities

In March 2023 IT Schools Africa changed its name to the ITSA Digital Trust ("ITSA"), with a full marketing rebranding by early June. The charity continued to work to improve digital education for school children in Africa and for disadvantaged communities in the UK, with a mission to provide improved access to both IT equipment and IT skills.

ITSA enabled computer access to 308,790 school children in Africa through its computer-supply programme. In the UK, 4,303 users were given access to digital technology, including hardware and skills. The Digibus Project continued to deliver free digital skills training and support in Gloucestershire in order to improve digital inclusion in the county.

A new Chief Executive, Geoffrey Newsome, joined ITSA during April towards the end of the financial year.

Public Benefit

In planning the charity's activities for the year, the trustees have complied with the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

Grantmaking

The ITSA Digital Trust receives and refurbishes used computers, which it then supplies for schools in developing countries in Africa and to charitable organisations in the UK. Although ITSA receives a contribution towards the cost of shipping computers, it provides computers without any significant contribution in return.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

OVERVIEW

The charity has had a successful year, performing well in both Africa and the UK, delivering targeted projects to improve digital education and skills access. It maintained its supply programme providing high-quality desktop computers and laptops to Africa as well as delivering teacher training to improve digital education. Its outreach programme in Gloucestershire continued to support charitable organisations and marginalised individuals in the county with free IT equipment. The charity's newest project, the Digibus, proved successful, helping to improve digital inclusion in the county by providing IT training and support to marginalised communities.

Financial donors to the charity continued to show immense generosity. Funds raised were 11% lower than in the previous financial year, principally because the previous financial year had benefited from a large, one-off grant from The Westcroft Trust.

Africa and overseas operations

ITSA supplied some 3,431 desktop computers and laptops to its programmes in Kenya, Malawi, Zambia and Zimbabwe. Overall, there was a slight (4.4%) fall in supply. In recent years import regulations in Zambia had prevented full-sized shipments, but in May ITSA was pleased to be able to send a full-sized shipment again.

Funding for the charity's projects in Africa continued, including IT training to teachers in both Zambia and Zimbabwe, based on demand from schools requesting digital skills training.

ACHIEVEMENT AND PERFORMANCE
Charitable activities - continued

Kenya
Thanks to increased demand ITSA supplied some 1,300 units to its partner in Naivasha, which was 285 more units than in the previous year.

The computers and laptops are used by the college to deliver computer studies to students as well as giving teachers access to the facilities which improve their lessons. The equipment also helps the local community, giving access to high-quality affordable equipment.

Malawi
During the year ITSA sent some 727 computers and laptops to Computers For Malawian Schools (CFMS), ITSA's partner in Malawi, disappointingly a decrease of 34% compared with the previous year.

However CFMS's Training Centre in Blantyre continued to strongly support the local community, helping to improve digital skills for those most in need and in line with the charity's goal that, more disadvantaged and excluded people should be able to use digital technology to enhance their lives.

Zambia
In May the charity was pleased to be able to send its first full-sized shipment of computers and laptops since January 2021 to Computers For Zambian Schools (CFZS), ITSA's implementing partner in Zambia. The consignment included 700 refurbished computers and peripherals.

In addition ITSA was able to continue its delivery of the teacher training programme in Zambia. Inadequate numbers of digitally-skilled teachers continuing to be a common problem throughout the country, impacting on the quality of students' education. The programme, run by ITSA's partner CFZS, aims to increase the number of teachers who can effectively use ICT to improve students' digital education.

Zimbabwe
ITSA supplied some 704 units to IT Education Zimbabwe (ITEZ), its implementing partner in Zimbabwe which was a decrease of 35% compared with the previous year, the equipment being distributed to primary and secondary schools throughout the country.

Although ICT is on the national curriculum for primary schools in Zimbabwe, primary school teachers are not taught ICT as part of their teacher training and so ITSA was pleased to continue its teacher training programme in Zimbabwe.

In respect of all three countries Malawi, Zambia and Zimbabwe, ITSA is pleased indeed to have the continued support of the Solon Foundation, which provides IT equipment for schools in Malawi, Zambia and Zimbabwe.

We are also grateful to acknowledge the ongoing support of both the Fondation Eagle and the Beit Trust in our work in Africa.

UK operations
Computer donations
Over the financial year ITSA received some 6,285 computers and laptops, which was a decrease of 1,215 (16%) from the previous year, caused principally by fewer donations of desktop computers. The charity continues to be particularly insistent about turning down equipment which is either too old, broken, or cannot be successfully refurbished and upgraded with Windows 10.

Over the years some 127,000 devices have been donated to the charity by businesses, schools, public-sector organisations, charities and private individuals, to whom we are immensely grateful.

It is pleasing to advise that our IT workshop and warehouse team successfully fulfilled all the planned shipments to our NGO partners in Africa as well as to the local communities and charities in Gloucestershire through its IT Outreach programme.

ACHIEVEMENT AND PERFORMANCE
Charitable activities - continued

Prison programme
The prison programme at HMP Whitemoor resumed during March 2022, which was pleasing and it is good to advise that it has capacity to grow further.

Gloucestershire IT Outreach programme
Through our local Gloucestershire IT Outreach Programme we donated 113 computers and laptops to community organisations in Gloucestershire, with the aim of reducing digital exclusion and social isolation in the county. The programme supports disadvantaged and digitally excluded groups; those who are out of work, with disabilities, low-income families, youth clubs and community centres.

We work with the VCS Alliance, The Digital Divides Project, Digital Hubs Project (Forest of Dean), District Councils, Know Your Patch and numerous other local organisations to ensure we try to reach the members of the community who are most difficult to reach.

In total some 43 organisations (benefitting 4303 community members) were supported during the year, with recipients including: GRCC Daisi project, Brizen Young Peoples Community Centre, Ukraine Community Hub St. Briavels, Charlie's Cancer Support & Therapy Centre, The Keepers Community Centre, Forest Green Road Community, ADHD Hub Gloucestershire, Creative Sustainability CIC, CANDI Youth Space and Homestart Stroud, as well as referred refugee families and students.

We know through our research that not being online impacts opportunities, well-being and the chance to fully participate in society. In our ever-connected digital world, as more services like employment, healthcare, and education move online, the urgency to address digital poverty has never become greater.

Our work enrolling digital champions in the community has continued with an additional 24 Digital Community Champions enrolled and trained in Gloucestershire, taking the total to 76 Champions. The champions offer personalised 1-1 digital support to enable community members to gain the confidence and skills which are now essential for everyday life.

Volunteer Programme
We were delighted that a further 49 volunteers were able to work in both the charity's IT workshop and warehouse, in addition to helping with some office functions. Without these wonderful and selfless volunteers, we would struggle to fulfil our commitments to our Programmes in Africa and the UK. Volunteers also gain useful skills and experience for themselves, often going on to further education and employment.

Fundraising activities
Our heartfelt grateful appreciation goes to all organisations and individuals who have kindly given financial contributions. Without this support it would be impossible to carry out such important work, changing for the better lives of many in all walks of life. The contributions of major donors are listed on page 12.

FINANCIAL REVIEW
Financial review
The charity has successfully navigated its way through the various financial challenges that have arisen during the last two years. This is principally due to the tremendous continuing support from regular and new donors as well as the efforts by all the staff to deliver the charitable objectives in an efficient, cost effective manner.

The results for the year show an Unrestricted deficit of £124,715 (2022: surplus £26,961). Total Unrestricted Funds at 31 May 2023 amounted to £96,305 (2022: £221,020). However, the Restricted Funds show a surplus of £25,734 for the year compared to a deficit of £79,401 for the previous year. This significant movement largely relates to the timing of donations and related expenditure.

The Digibus Digital Mobile Lab project was largely put on hold during the year to 31 May 2023. The charity used some of its unrestricted funds to provide ongoing support for training and related activity.

Cumulative Total Funds at the 31 May 2023 are in aggregate a healthy £167,261 which provides a robust platform for the charity to operate from in future years.

FINANCIAL REVIEW

Reserves policy

The trustees continue to monitor closely the level of funding required by the charity and to take appropriate action to generate this funding. The trustees consider the current level of accumulated reserves, coupled with funding streams presently in place, to be adequate to support the charity's principal activities. The trustees believe that unrestricted reserves should be at least equivalent to six months of expenditure on charitable activities. At 31 May 2023 unrestricted reserves amounted to £96,305 (2022: £221,020) and unrestricted charitable expenditure for the year was £198,798 (2022: £270,262). At the end of the year unrestricted reserves amounted to 5.8 months (2022: 9.8 months) of charitable expenditure and therefore exceeded the target in the Reserves Policy. During the year the Charity used some of the funds that it had accumulated in earlier periods in support of its regular activities. Unrestricted reserves have therefore returned to target levels at the end of May 2023.

Investment policy and objectives

Due to the relatively low level of funds available for investment the trustees consider that bank deposits provide a satisfactory return to the charity.

FUTURE DEVELOPMENTS

ITSA will continue to deliver its successful projects in Africa and the UK looking for ways it can continue to expand.

The double-decker Digibus is shortly to be retired unfortunately, principally because of its age and size having given wonderful service and generated much enthusiasm during the time it travelled around the Gloucestershire county. The plus side is that the project's trainers and project manager will be able to become more mobile, visit more venues and importantly visit more than one venue at a time, allowing the programme to become even more expansive.

Now that the ITSA programme with HMP Whitemoor has restarted it is wished that there will be further development. Not only with Whitemoor but also possibly other HM Prisons.

The charity ITSA looks forward to a period of potential expansion as it continues to fulfil its mission of creating 'positive lives' in both Africa and the UK. This may well include the development of more partnerships in both Africa and the UK, with a view to lifting more people out of digital poverty.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is incorporated as a company limited by guarantee and therefore it has no share capital. It is governed by its Memorandum and Articles of Association dated 21 April 2011. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in surviving and continuing trustees.

Organisational structure

The charity is controlled by a Board of trustees which meets on a regular basis. Names of the trustees and advisers to the charity are shown on page 1 of these financial statements.

Related parties

The charity has a trading subsidiary, ITSA Education Limited, which was formed in 2008 to provide funds in support of the activities carried on by this charity. Details of other related party transactions are shown in note 22 to the financial statements.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The ITSA Digital Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

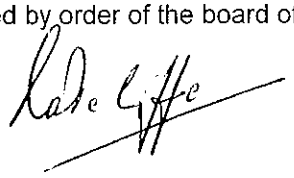
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 February 2024 and signed on its behalf by:



M R Ratcliffe MBE - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ITSA DIGITAL TRUST

Independent examiner's report to the trustees of The ITSA Digital Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also 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 Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; 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.

Roger Downes FCA

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

27 February 2024

THE ITSA DIGITAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted fund £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	46,879	229,449	276,328	339,976
Other trading activities	3	39,583	-	39,583	101,714
Total		86,462	229,449	315,911	441,690
EXPENDITURE ON					
Raising funds	4	19,073	-	19,073	21,299
Charitable activities	5				
Charitable		179,725	216,094	395,819	472,831
Total		198,798	216,094	414,892	494,130
NET INCOME/(EXPENDITURE)		(112,336)	13,355	(98,981)	(52,440)
Transfers between funds	17	(12,379)	12,379	-	-
Net movement in funds		(124,715)	25,734	(98,981)	(52,440)
RECONCILIATION OF FUNDS					
Total funds brought forward		221,020	45,222	266,242	318,682
TOTAL FUNDS CARRIED FORWARD		96,305	70,956	167,261	266,242

The notes form part of these financial statements

THE ITSA DIGITAL TRUST

STATEMENT OF FINANCIAL POSITION
31 MAY 2023

	Notes	Unrestricted fund £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
FIXED ASSETS					
Investments	12	1	-	1	1
CURRENT ASSETS					
Debtors	13	134,003	70,956	204,959	310,931
Cash at bank and in hand		14,356	-	14,356	13,624
		148,359	70,956	219,315	324,555
CREDITORS					
Amounts falling due within one year	14	(32,055)	-	(32,055)	(28,314)
NET CURRENT ASSETS		116,304	70,956	187,260	296,241
TOTAL ASSETS LESS CURRENT LIABILITIES		116,305	70,956	187,261	296,242
CREDITORS					
Amounts falling due after more than one year	15	(20,000)	-	(20,000)	(30,000)
NET ASSETS/(LIABILITIES)		96,305	70,956	167,261	266,242
FUNDS	17				
Unrestricted funds				96,305	221,020
Restricted funds				70,956	45,222
TOTAL FUNDS				167,261	266,242

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MAY 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2024 and were signed on its behalf by:



M R Ratcliffe MBE - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Going concern
Due to various positive actions that have taken place during the last two years as a result of the COVID 19 pandemic, the charity is in a financially stable position at the end of the year. All liabilities continue to be settled as and when due and debtors collectable in the normal course of business. The Trustees remain confident despite uncertainties with the current economic climate, that the financial performance for the next year is secure and that the charity will continue to operate on a going concern basis. Accordingly the financial statements have been prepared on that basis.

Preparation of consolidated financial statements
The financial statements contain information about The ITSA Digital Trust as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities. It is not, however, exempt from VAT and irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.5.23	31.5.22
	£	£
Donations	265,495	300,809
Grants	10,833	39,167
	276,328	339,976

Major donors

	£
BEIT Trust	35,000
Access Foundation	25,000
Barnwood Trust	25,000
Spirax Sarco Education Fund	25,000
Garfield Weston Foundation	20,000
Foundation Eagle	18,333
National Lottery Reaching Communities	10,833
Gloucestershire Community Foundation	10,000
Henry Smith's Charity	10,000
Big Give 2022	7,726
GCC Thriving Communities	7,500
Educational and General Charitable Trust	7,000
Barnwood Trust NHS Glos ICB	5,000
Scott (Eredine) Charitable Trust	5,000
Tabhair Charitable Trust	5,000
Donations less than £5,000	59,936

Grants received, included in the above, are as follows:

	31.5.23	31.5.22
	£	£
National Lottery	10,833	39,167

3. OTHER TRADING ACTIVITIES

	31.5.23	31.5.22
	£	£
Dividend from trading subsidiary	18,211	2,507
Other income	15	825
Costs funded by subsidiary	21,357	98,382
	39,583	101,714

continued...

4. RAISING FUNDS

Raising donations and legacies

	31.5.23	31.5.22
	£	£
Fundraising costs	19,073	21,299

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable	393,118	2,701	395,819

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.23	31.5.22
	£	£
Staff costs	190,853	202,329
Rates and water	6,376	6,516
Insurance	4,503	5,118
Light and heat	10,166	8,982
Telephone	2,077	1,750
Postage, stationery and advertising	1,519	1,092
Sundries	2,589	1,916
Carriage	10,647	12,983
Repairs and renewals	21	198
Computer costs	4,989	10,913
Rent	36,149	32,650
Maintenance	4,285	1,938
Travelling and subsistence	471	547
Digibus project costs	101,240	151,536
Professional fees	-	4,000
Bank charges	307	205
Service charges	7,122	7,892
Teacher Training Project costs	9,804	19,756
	393,118	470,321

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable	887	1,814	2,701

continued...

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	31.5.23	31.5.22
	Charitable	Total activities
	£	£
Interest payable and similar charges	887	1,134
Independent examination fees	1,814	1,376
	2,701	2,510

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.23	31.5.22
Charitable activities	9	9

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	201,499	138,477	339,976
Other trading activities	101,714	-	101,714
Total	303,213	138,477	441,690
EXPENDITURE ON			
Raising funds	16,499	4,800	21,299
Charitable activities			
Charitable	253,763	219,068	472,831
Total	270,262	223,868	494,130
NET INCOME/(EXPENDITURE)	32,951	(85,391)	(52,440)
Transfers between funds	(5,990)	5,990	-
Net movement in funds	26,961	(79,401)	(52,440)

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	194,059	124,623	318,682
TOTAL FUNDS CARRIED FORWARD	221,020	45,222	266,242

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2022	9,278
Disposals	(9,278)
At 31 May 2023	-
DEPRECIATION	
At 1 June 2022	9,278
Eliminated on disposal	(9,278)
At 31 May 2023	-
NET BOOK VALUE	
At 31 May 2023	-
At 31 May 2022	-

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 June 2022 and 31 May 2023	1
NET BOOK VALUE	
At 31 May 2023	1
At 31 May 2022	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

ITSA Education Limited
Registered office: Wolseley House, Oriel Road, Cheltenham, Gloucestershire, GL50 1TH
Nature of business: IT Training & Education

Class of share:	% holding
Ordinary	100

continued...

12. FIXED ASSET INVESTMENTS - continued

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £18,211 (2022: £2,507).

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Due from subsidiary	197,621	306,141
Prepayments and accrued income	7,338	4,790
	204,959	310,931

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Bank loans and overdrafts (see note 16)	10,000	10,000
Trade creditors	8,649	3,448
Social security and other taxes	3,340	2,637
Other creditors	1,136	3,547
Accruals and deferred income	8,930	8,682
	32,055	28,314

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.23	31.5.22
	£	£
Bank loans (see note 16)	20,000	30,000

16. LOANS

An analysis of the maturity of loans is given below:

	31.5.23	31.5.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,000	10,000
Amounts falling between one and two years:		
Bank loans	20,000	20,000
Amounts falling due between two and five years:		
Bank loans	-	10,000

continued...

17. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
General fund	221,020	(112,336)	(12,379)	96,305
Restricted funds				
Beit Trust	20,544	(1,655)	-	18,889
IT Teacher Training programme Zambia	3,004	496	-	3,500
Digibus Digital Mobile Lab	-	(12,379)	12,379	-
Big Give Christmas Challenge	13,374	(11,712)	-	1,662
Entrepreneurial skills Malawi	8,300	17,655	-	25,955
Malawi Starter Pack scheme	-	7,250	-	7,250
IT Teacher Training programme Zimbabwe	-	8,700	-	8,700
Kenya Shipping Costs	-	5,000	-	5,000
	45,222	13,355	12,379	70,956
TOTAL FUNDS	266,242	(98,981)	-	167,261

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,462	(198,798)	(112,336)
Restricted funds			
Beit Trust	35,000	(36,655)	(1,655)
IT Teacher Training programme Zambia	10,300	(9,804)	496
Tech Connect	39,300	(39,300)	-
Digibus Digital Mobile Lab	88,861	(101,240)	(12,379)
Big Give Christmas Challenge	-	(11,712)	(11,712)
Entrepreneurial skills Malawi	17,655	-	17,655
Malawi Starter Pack scheme	7,250	-	7,250
IT Lab Project Malawi	17,383	(17,383)	-
IT Teacher Training programme Zimbabwe	8,700	-	8,700
Kenya Shipping Costs	5,000	-	5,000
	229,449	(216,094)	13,355
TOTAL FUNDS	315,911	(414,892)	(98,981)

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	Transfers between funds £	At 31.5.22 £
Unrestricted funds				
General fund	194,059	32,951	(5,990)	221,020
Restricted funds				
Beit Trust	25,824	(5,280)	-	20,544
IT Teacher Training programme				
Zambia	17,180	(14,176)	-	3,004
Van	5,000	(5,000)	-	-
Digibus Digital Mobile Lab	76,619	(82,609)	5,990	-
Big Give Christmas Challenge	-	13,374	-	13,374
Entrepreneurial skills Malawi	-	8,300	-	8,300
	124,623	(85,391)	5,990	45,222
TOTAL FUNDS	318,682	(52,440)	-	266,242

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	303,213	(270,262)	32,951
Restricted funds			
Beit Trust	35,000	(40,280)	(5,280)
IT Teacher Training programme			
Zambia	5,580	(19,756)	(14,176)
Van	-	(5,000)	(5,000)
Digibus Digital Mobile Lab	68,927	(151,536)	(82,609)
Big Give Christmas Challenge	20,670	(7,296)	13,374
Entrepreneurial skills Malawi	8,300	-	8,300
	138,477	(223,868)	(85,391)
TOTAL FUNDS	441,690	(494,130)	(52,440)

Beit Trust
Generously provide specific funding for transport and related costs to ship IT equipment from Cheltenham to the various African country programmes.

IT Teacher Training in Zambia
Provision of ICT training courses for teachers and school leaders in Zambia, delivered by ITSA's in-country partner Computers for Zambian Schools, to improve digital education in schools.

Van
To provide a second-hand van for use by the charity. This campaign was temporarily suspended due to Coronavirus but we are continuing to fundraise for a new vehicle.

continued...

17. MOVEMENT IN FUNDS - continued

Tech Connect
Our local outreach project in Gloucestershire where we provide good quality refurbished IT equipment and technical support to local organisations, community centres, job clubs, schools, refugee groups, coding and youth clubs all supporting marginalised and disabled groups and recruit, train and manage a cohort of Digital Champions to assist individuals with their digital skills.

Digibus Digital Mobile Lab
This is our most recent and innovative project - a 'mobile digital lab' in a converted double decker bus that tours Gloucestershire and surrounding counties to improve digital inclusion. We want to help reduce the digital divide by improving digital skills, access to online services and connecting rural and remote communities.

Big Give Christmas Challenge
Participation in the annual Big Give Christmas Challenge enabled ITSA to raise funds towards its IT Teacher Training Programme for teachers and school leaders in Zambia.

Entrepreneurial Skills Malawi
The objective of the project is for students to gain vocational and entrepreneurial skills with the aim of improving their future livelihoods.

Malawi Starter Pack Scheme
The scheme is to provide sets of 10 refurbished computers for low-income schools in Malawi.

IT Lab Project Malawi
The project is to provide full IT labs to low-income schools in Malawi, complete with 30-50 refurbished and networked computers, a laptop for the teacher, a projector and internet connectivity.

IT Teacher Training in Zimbabwe
Provision of ICT training courses for teachers and school leaders in Zimbabwe, delivered by ITSA's in-country partner IT Education Zimbabwe, to improve digital education in schools.

Kenya Shipping Costs
Shipment costs for computers sent to Kenya.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; or

ii) the restricted fund has come to an end and there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

continued...

18. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees no such liability exists at the year end.

19. RELATED PARTY DISCLOSURES

ITSA Education Limited
Subsidiary company

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £18,211 (2022: £2,507) and £21,357 (2022: £98,382) of Digibus project costs were incurred in and funded by the subsidiary company. At the year end £197,621 (2022: £306,141) was due from the subsidiary.

M R Ratcliffe Consultants Limited
Related by reason of some common directors

The related party charges expenses to The ITSA Digital Trust, on an arms length basis. The expenses charged in the year were £14,237 (2022: £31,074).

M R Ratcliffe Consultants Retirement Benefit Scheme
Related by reason of some common Trustees

The related party charges The ITSA Digital Trust rent for using two of its properties; this is charged at 50% of the market value. The related party also charges service costs and other expenses to The ITSA Digital Trust; this is at 100% of the value. The rent and expenses charged in the year were £16,275 (2022: £8,137).

M R Ratcliffe MBE
Trustee

The related party charges The ITSA Digital Trust rent for using two of his properties and service charges for four of his properties; this is charged at market value. The total charged in the year was £26,997 (2022: £10,725).

The ITSA Digital Trust

England & Wales - Charity number 1146157

Accounts

REGISTERED COMPANY NUMBER: 07611398 (England and Wales)
REGISTERED CHARITY NUMBER: 1146157

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

FOR

IT SCHOOLS AFRICA

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MAY 2022

TRUSTEES	M R Ratcliffe MBE P M Hazel Mrs J S Hill A Piggott Dr R J Carter (resigned 6.10.21)
COMPANY SECRETARY	P M Hazel
REGISTERED OFFICE	Wolseley House Oriel Road Cheltenham Gloucestershire GL50 1TH
REGISTERED COMPANY NUMBER	07611398 (England and Wales)
REGISTERED CHARITY NUMBER	1146157
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
SOLICITORS	Willans 28 Imperial Square Cheltenham Gloucestershire GL50 1RH
BANKERS	Lloyds Bank plc 130 High Street Cheltenham Gloucestershire GL50 1EW

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Significant activities

IT Schools Africa (ITSA) works to improve digital education for school children in Africa and provide digital skills for disadvantaged communities in the UK; with a mission to transform lives through access to and improved use of digital technology.

During the year ITSA enabled access to some 326,120 school children through its computer supply programme in Africa. Whilst in the UK, 5,100 users were given access to digital technology (hardware/skills). ITSA's newest and innovative project, the Digibus, was launched during October 2021, delivering free digital skills training and support in Gloucestershire to improve digital inclusion in the county.

As part of ITSA's commitment to develop and ensure its support continues to make a difference where it is most needed, the charity has developed a five-year strategic plan which it will implement from June 2022 to May 2027.

Public Benefit

In planning the charity's activities for the year, the trustees have complied with the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

Grantmaking

IT Schools Africa receives and refurbishes computers, which it subsequently ships to developing countries in Africa and supplies to charitable organisations in the UK. Although ITSA receives a contribution towards the cost of shipping computers, it also provides computers every year without any contribution in return including to UK-based projects.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

IT Schools Africa has had a successful year, performing well in both Africa and the UK, delivering targeted projects which improve both digital education and skills access. The charity maintained its supply programme providing high quality computers and laptops to Africa as well as delivering teacher training programmes to improve digital education. Its outreach programme in Gloucestershire has continued to support charitable organisations in the county, providing hardware and digital skills access whilst the launch of the charity's most innovative project, the Digibus has proven to be most successful, helping to improve digital inclusion in the county.

Following a difficult year for fundraising due to the pandemic, ITSA has been able to successfully fundraise for its projects in both Africa and the UK.

With regards to unrestricted funding ITSA was delighted, and extremely grateful, to receive a one-off unrestricted grant, awarded by Westcroft Trust. The charity will use the grant for its UK operational costs and ongoing projects in the UK and Africa.

Africa and overseas operations

During the year, ITSA supplied 3,589 computers and laptops to its programmes in Kenya, Malawi, Zambia and Zimbabwe. Whilst fewer units were sent to Zambia because of a change in the import regulations, the supply to Kenya, Malawi and Zimbabwe was increased, allowing a slight improvement of 2% on the previous year (3,520). The impact of reduced manpower, both at ITSA HQ and from its prison programme over the last two years has undoubtedly contributed to the slight fall in overall supply.

Successful funding for the charity's projects in Africa allowed the highly successful teacher training in Zambia to continue and in addition launch a similar project in Zimbabwe; based on demand from schools for comprehensive digital skills training.

ACHIEVEMENT AND PERFORMANCE
Charitable activities

Kenya
ITSA supplied 1,015 units to the Naivasha Technical Training Institute (NTTI), its partner in Naivasha in the year, supplying 103% more than the previous year (500) due to increased demand.

The computers and laptops are used by the college for the delivery of computer studies to students as well as enabling the teachers to access IT facilities which improve the quality of their lessons. The equipment also helps the local community, giving access to high quality, affordable equipment.

Malawi
The charity delivered 1,194 computers and laptops to Computers for Malawian Schools (CFMS), ITSA's implementing partner in Malawi, which was a decrease of 40% due to a change in the shipping schedule.

However, during the year significant work was carried out to repair and upgrade the equipment in the 25 school IT labs funded and installed by ITSA and CFMS. This was in preparation for the expansion of their Entrepreneurial Skills Programme to more secondary schools. Enabling computers to run the graphics applications used in the programme will be essential for the satisfactory delivery of the training provided.

The CFMS Training Centre in Blantyre has continued to support the local community, helping to improve digital skills for those most in need; and in line with one of the charity's goals that, more disadvantaged and excluded people use digital technology to enhance their lives.

Zambia
As part of one of ITSA's four goals, as defined in its five-year strategic plan, which is to increase digital skills for teachers, students and local community members, ITSA has increased the delivery of its teacher training programme in Zambia. Unfortunately, an inadequate number of digitally skilled teachers is a common problem throughout the country, impacting upon the quality of students' education.

The programme, run by ITSA's partner Computers for Zambian Schools (CFZS), is centred on increasing the number of teachers who can effectively use ICT to improve digital education. It focuses on improving the utilisation of digital facilities in schools and the motivation of teachers to use IT technology to aid teaching and learning. The programme's goal is to train some 200 teachers in ICT by the end of 2022.

The training has been extremely well received by schools, local NGO's and the local government authorities; CFZS has documented research from schools which reflects where change is most needed: it is believed that the conclusions and recommendations will assist towards an overall revision and ultimately an improvement in the country's ICT curriculum.

Zimbabwe
The year saw ITSA supply 1,080 units to its partner IT Education Zimbabwe (ITEZ), an increase of 116% over the previous year (500). The IT equipment was distributed to primary and secondary schools throughout the country.

The charity was also most pleased to launch its teacher training programme during the year, as part of its five-year strategic plan. The first stage of delivery will be targeted at primary school teachers to improve their basic level of digital skills. Even though ICT is on the national curriculum for primary schools, primary school teachers are not taught ICT as part of their training. Again, the programme's goal is to train 200 teachers by the end of 2022.

The charity is most grateful indeed to have the continued support of the Solon Foundation, which provides IT equipment for schools in all three countries, Malawi, Zambia and Zimbabwe.

ACHIEVEMENT AND PERFORMANCE
Charitable activities

UK operations
Computer donations
During the financial year ITSA received some 7,707 computers and laptops, an increase of 1,081 (16%) on the previous year, which was felt to be a great achievement. Donations of flat screen monitors also increased from 3,007 to 3,457, an increase of 450 (15%).

Unfortunately, the trend of receiving less IT equipment from schools continues. Lack of relevant funding to schools means that IT equipment is being kept for longer periods of time. The charity is also being particularly insistent in not accepting equipment which is either too old, damaged or where it is not possible to successfully refurbish and upload Windows 10.

It is pleasing to report that despite the challenges of COVID by the end of 2020 we had reached a further milestone of having received over 110,000 computers and laptops since 2004.
Additionally our IT workshop and warehouse team successfully fulfilled all the planned shipments to our NGO partners in Africa as well as to the community and charities in Gloucestershire through the IT Outreach programme.

Prison programme
We were also very pleased when the prison programme at HMP Whitemoor eventually resumed in March 2022 with an entirely new cohort of prisoners. We hope the programme will be fully operational during the summer of 2022.

Gloucestershire IT Outreach programme
Our IT Outreach programme in Gloucestershire continues to grow and go from strength to strength. The programme supports disadvantaged and digitally excluded groups; those who are out of work, with disabilities, low-income families, youth clubs and community centres. Post pandemic it is clear the digital divide has deepened further because this reflects and is exacerbated by the already existing social and economic divides.

ITSA has been able to help and support many individuals and community organisations by donating equipment so they have improved access to digital skills and services. In total some 37 organisations were supported during the year. Recipients include Gloucestershire Young Carers, Ukrainian refugee students, The Rock Community Hub Cheltenham, YMCA, Spring Centre Gloucester, Phoenix Centre Matson, Lydney Community Hub, Gloucester City Mission, Forest Read Easy, All Nations Community Centre Gloucester, Springbank Community Centre Cheltenham, Ebony Carers and Forest Sensory Services, to name a few.

The charity has continued to be heavily involved with Cheltenham Borough Council working on their Laptops for Learning, No Child Left Behind campaign supplying laptops to local primary and secondary schools to ensure pupils have access to a computer for home study.

Our Gloucestershire work is also further augmented by the TECH Connect Community programme, delivering digital skills training through Digital Champions to enable digital and social inclusion. Some 22 Digital Community Champions were enrolled and trained in Gloucestershire, taking the charity's total to 52 Champions. The Champions offer personal 1-to-1 digital support enabling the members of the community to gain the confidence and skills which are now so essential for everyday life.

The new Digibus service enabled ITSA to take its digital support service to harder to reach communities in the county, delivering free training and support to some 823 members of the public during the year.

Volunteer Programme
It was a delight to see our unique volunteer programme able to slowly restart and build throughout the year, with volunteers working in both the IT workshop and warehouse including university students working remotely on our behalf. During the year we welcomed 35 volunteers who worked some 2,799 hours. It is a fact that without these wonderful and selfless volunteers we would find it difficult to fulfil our commitments to our programmes in Africa and the UK.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

We have been well blessed and continue to receive donations of IT equipment from many individuals, schools, organisations and businesses and our grateful thanks go to all who have contributed in this respect. Likewise, our most grateful appreciation indeed goes to all who have very kindly given financial contributions during the year, it is much appreciated.

FINANCIAL REVIEW

Financial review

The charity has successfully navigated its way through the various financial challenges that have arisen during the last two years. This is principally due to the tremendous continuing support from regular and new donors as well as the efforts by all the staff to deliver the charitable objectives in an efficient, cost effective manner.

The results for the year show an Unrestricted surplus of £26,961 (2021: £31,431) clearly demonstrating the continuing underlying positive performance of the charity. Total Unrestricted Funds at 31 May 2022 amounted to £221,020 (2021: £194,059). However, the Restricted Funds show a deficit of £79,401 for the year compared to a surplus of £77,507 for the previous year. This significant movement largely relates to the timing of donations and related expenditure in connection with the Digibus Digital Mobile Lab project.

In the year to 31 May 2021 the successful Digibus Digital Mobile Lab appeal generated donations of £85,985, of which only £9,366 were spent in that period. This generated Restricted Funds net income for the year of £76,619, being the majority of the total Restricted net income for the year of £77,507. These funds were subsequently expended during the year to 31 May 2022, in addition to further donations of £68,927. This has largely contributed to a Restricted Funds net expenditure of £85,391 for the year. It is pleasing to note that other Restricted Fund donations in the year amounted to £69,550 (2021: £147,972).Total Restricted Funds at 31 May 2022 amount to £45,222 (2021: £124,623).

Cumulative Total Funds at the 31 May 2022 are in aggregate a healthy £266,242 which provides a robust platform for the charity to operate from in future years.

Reserves policy

The Trustees closely monitor on a regular basis the level of funding required by the charity and initiate relevant actions with the management team if and when needed. The Trustees consider that the current level of Total Funds, in conjunction with the continuing levels of income generated from operations and donations, are sufficient to support the charity's prime activities. The Trustees believe that unrestricted reserves should be at least equivalent to six months of expenditure on charitable activities. At 31 May 2022 unrestricted reserves amounted to £221,020 (2021: £194,059) and charitable expenditure for the year was £270,262 (2021: £250,697). At the end of the year unrestricted reserves amounted to 9.8 months (2021: 9.3 months) of charitable expenditure and therefore exceeded the Reserves Policy. The surplus will be used to mitigate any shortfall in income in the current financial year.

Investment policy and objectives

Due to the relatively low level of funds available for investment, the trustees consider that bank deposits provide a satisfactory return to the charity.

FUTURE DEVELOPMENTS

The charity will be looking at the possibility of updating its image in acknowledgement of the work it carries out both in Africa and the UK and to cement its status as a more broadly focused educational-tech charity. It is hoped that this will strengthen the understanding of its aims and objectives for its supporters and donors.

ITSA will continue to deliver its successful projects in Africa and the UK, as defined in the charity's five-year strategic plan. The plan sets out targets for each of the next 5 years which will be measured against its results framework and published in an end of year annual review.

ITSA looks forward to a period of growth and potential expansion as it continues to deliver its maxim of 'creating positive lives', in both in Africa and the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is incorporated as a company limited by guarantee and therefore it has no share capital. It is governed by its Memorandum and Articles of Association dated 21 April 2011. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in surviving and continuing trustees.

Organisational structure

The charity is controlled by a Board of trustees which meets on a regular basis. Names of the trustees and advisers to the charity are shown on page 1 of these financial statements.

Related parties

The charity has a trading subsidiary, ITSA Education Limited, which was formed in 2008 to provide funds in support of the activities carried on by this charity. Details of other related party transactions are shown in note 22 to the financial statements.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of IT Schools Africa for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

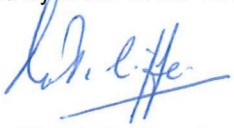
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 December 2022 and signed on its behalf by:



M R Ratcliffe MBE - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IT SCHOOLS AFRICA

Independent examiner's report to the trustees of IT Schools Africa ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also 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 Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; 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.

Roger F Downes
FCA
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

13 December 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022

	Notes	Unrestricted fund £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	201,499	138,477	339,976	294,870
Charitable activities					
Charitable		-	-	-	2,303
Other trading activities	3	100,889	-	100,889	83,636
Investment income	4	825	-	825	4,350
Total		303,213	138,477	441,690	385,159
EXPENDITURE ON					
Raising funds	6	16,499	4,800	21,299	16,158
Charitable activities	7				
Charitable		253,763	219,068	472,831	260,063
Total		270,262	223,868	494,130	276,221
NET INCOME/(EXPENDITURE)		32,951	(85,391)	(52,440)	108,938
Transfers between funds	20	(5,990)	5,990	-	-
Net movement in funds		26,961	(79,401)	(52,440)	108,938
RECONCILIATION OF FUNDS					
Total funds brought forward		194,059	124,623	318,682	209,744
TOTAL FUNDS CARRIED FORWARD		221,020	45,222	266,242	318,682

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MAY 2022

	Notes	Unrestricted fund £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
FIXED ASSETS					
Investments	15	1	-	1	1
CURRENT ASSETS					
Debtors	16	278,173	32,758	310,931	303,890
Cash at bank and in hand		1,160	12,464	13,624	84,755
		279,333	45,222	324,555	388,645
CREDITORS					
Amounts falling due within one year	17	(28,314)	-	(28,314)	(29,964)
NET CURRENT ASSETS		251,019	45,222	296,241	358,681
TOTAL ASSETS LESS CURRENT LIABILITIES		251,020	45,222	296,242	358,682
CREDITORS					
Amounts falling due after more than one year	18	(30,000)	-	(30,000)	(40,000)
NET ASSETS		221,020	45,222	266,242	318,682
FUNDS	20				
Unrestricted funds				221,020	194,059
Restricted funds				45,222	124,623
TOTAL FUNDS				266,242	318,682

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MAY 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2022 and were signed on its behalf by:



M R Ratcliffe MBE - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Due to various positive actions that have taken place during the last two years as a result of the COVID 19 pandemic, the charity is in a financially stable position at the end of the year. All liabilities continue to be settled as and when due and debtors collectable in the normal course of business. The Trustees remain confident despite uncertainties with the current economic climate, that the financial performance for the next year is secure and that the charity will continue to operate on a going concern basis. Accordingly the financial statements have been prepared on that basis.

Preparation of consolidated financial statements
The financial statements contain information about IT Schools Africa as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities. It is not, however, exempt from VAT and irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.5.22	31.5.21
	£	£
Donations	300,809	294,870
Grants	39,167	-
	339,976	294,870

Major donors

	£
Westcroft Trust	85,000
National Lottery Reaching Communities	39,167
BEIT Trust	35,000
GCC Coronavirus Prevention Fund	20,000
Henry Smith's Charity	10,000
Thriving Communities GCC	10,000
Big Give Christmas Challenge	8,212
Educational and General CT	7,000
Cadbury Trust (Edward)	5,000
MJB Charitable Trust	5,000
Scott (Eredine) Charitable Trust	5,000
Tabhair Charitable Trust	5,000
Donations less than £5,000	105,597

Grants received, included in the above, are as follows:

	31.5.22	31.5.21
	£	£
National Lottery	39,167	-

3. OTHER TRADING ACTIVITIES

	31.5.22	31.5.21
	£	£
Dividend from trading subsidiary	2,507	83,636
Costs funded by subsidiary	98,382	-
	100,889	83,636

continued...

4. INVESTMENT INCOME

	31.5.22	31.5.21
	£	£
Rents received	825	4,350

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.5.22	31.5.21
		£	£
Government grants	Charitable	-	2,303

6. RAISING FUNDS

Raising donations and legacies

	31.5.22	31.5.21
	£	£
Fundraising costs	21,299	16,158

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable	470,321	2,510	472,831

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.22	31.5.21
	£	£
Staff costs	202,329	170,692
Rates and water	6,516	5,807
Insurance	5,118	5,135
Light and heat	8,982	9,637
Telephone	1,750	1,931
Postage and stationery	1,092	364
Sundries	1,916	1,767
Carriage	12,983	12,009
Repairs and renewals	198	53
Computer costs	10,913	8,195
Rent	32,650	19,199
Maintenance	1,938	3,748
Travelling and subsistence	547	56
Digibus project costs	151,536	9,366
Professional fees	4,000	743
Bank charges	205	300
Service charges	7,892	8,627
Teacher Training Project costs	19,756	-
Depreciation	-	714
	470,321	258,343

continued...

9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable	1,134	1,376	2,510

Support costs, included in the above, are as follows:

	31.5.22	31.5.21
	Charitable	Total activities
	£	£
Interest payable and similar charges	1,134	-
Accountancy and legal fees	1,376	1,720
	2,510	1,720

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.22	31.5.21
	£	£
Depreciation - owned assets	-	714

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

12. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.22	31.5.21
Charitable activities	9	8

No employees received emoluments in excess of £60,000.

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,913	233,957	294,870
Charitable activities			
Charitable	2,303	-	2,303
Other trading activities	83,636	-	83,636
Investment income	4,350	-	4,350
Total	151,202	233,957	385,159
EXPENDITURE ON			
Raising funds	16,158	-	16,158
Charitable activities			
Charitable	250,697	9,366	260,063
Total	266,855	9,366	276,221
NET INCOME/(EXPENDITURE)	(115,653)	224,591	108,938
Transfers between funds	147,084	(147,084)	-
Net movement in funds	31,431	77,507	108,938
RECONCILIATION OF FUNDS			
Total funds brought forward	162,628	47,116	209,744
TOTAL FUNDS CARRIED FORWARD	194,059	124,623	318,682

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2021 and 31 May 2022	9,278
DEPRECIATION	
At 1 June 2021 and 31 May 2022	9,278
NET BOOK VALUE	
At 31 May 2022	-
At 31 May 2021	-

continued...

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 June 2021 and 31 May 2022	1
NET BOOK VALUE	
At 31 May 2022	1
At 31 May 2021	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

ITSA Education Limited
Registered office: Wolseley House, Oriel Road, Cheltenham, Gloucestershire, GL50 1TH
Nature of business: IT Training & Education

Class of share:	% holding
Ordinary	100

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £2,507 (2021: £83,636).

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Due from subsidiary	306,141	297,594
Prepayments and accrued income	4,790	6,296
	310,931	303,890

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Bank loans and overdrafts (see note 19)	10,000	10,000
Trade creditors	3,448	8,360
Social security and other taxes	2,637	1,582
Other creditors	3,547	2,425
Accruals and deferred income	8,682	7,597
	28,314	29,964

continued...

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.22	31.5.21
	£	£
Bank loans (see note 19)	30,000	40,000

19. LOANS

An analysis of the maturity of loans is given below:

	31.5.22	31.5.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,000	10,000
Amounts falling between one and two years:		
Bank loans	20,000	20,000
Amounts falling due between two and five years:		
Bank loans	10,000	20,000

20. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	Transfers between funds	At 31.5.22
	£	£	£	£
Unrestricted funds				
General fund	194,059	32,951	(5,990)	221,020
Restricted funds				
Beit Trust	25,824	(5,280)	-	20,544
IT Teacher Training	17,180	(14,176)	-	3,004
Van	5,000	(5,000)	-	-
Digibus Digital Mobile Lab	76,619	(82,609)	5,990	-
Big Give Christmas Challenge	-	13,374	-	13,374
Entrepreneurial skills Malawi	-	8,300	-	8,300
	124,623	(85,391)	5,990	45,222
TOTAL FUNDS	318,682	(52,440)	-	266,242

continued...

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	303,213	(270,262)	32,951
Restricted funds			
Beit Trust	35,000	(40,280)	(5,280)
IT Teacher Training	5,580	(19,756)	(14,176)
Van	-	(5,000)	(5,000)
Digibus Digital Mobile Lab	68,927	(151,536)	(82,609)
Big Give Christmas Challenge	20,670	(7,296)	13,374
Entrepreneurial skills Malawi	8,300	-	8,300
	138,477	(223,868)	(85,391)
TOTAL FUNDS	441,690	(494,130)	(52,440)

Comparatives for movement in funds

	At 1.6.20 £	Net movement in funds £	Transfers between funds £	At 31.5.21 £
Unrestricted funds				
General fund	162,628	(115,653)	147,084	194,059
Restricted funds				
Beit Trust	26,445	35,000	(35,621)	25,824
Malawi Programme	700	-	(700)	-
IT Teacher Training	2,000	6,750	8,430	17,180
Surplus Funds	8,721	5,000	(13,721)	-
Tithandizane Youth	5,250	-	(5,250)	-
Van	4,000	1,000	-	5,000
Tech Connect	-	18,000	(18,000)	-
Digibus Digital Mobile Lab	-	76,619	-	76,619
Zambia 'Buy One Get One' scheme	-	12,150	(12,150)	-
Big Give Christmas Challenge	-	15,000	(15,000)	-
Zambia Desks for Schools	-	1,700	(1,700)	-
National Lottery Community Fund	-	25,082	(25,082)	-
Entrepreneurial skills Malawi	-	4,000	(4,000)	-
Covid Prevention Malawi	-	24,290	(24,290)	-
	47,116	224,591	(147,084)	124,623
TOTAL FUNDS	209,744	108,938	-	318,682

continued...

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,202	(266,855)	(115,653)
Restricted funds			
Beit Trust	35,000	-	35,000
IT Teacher Training	6,750	-	6,750
Surplus Funds	5,000	-	5,000
Van	1,000	-	1,000
Tech Connect	18,000	-	18,000
Digibus Digital Mobile Lab	85,985	(9,366)	76,619
Zambia 'Buy One Get One' scheme	12,150	-	12,150
Big Give Christmas Challenge	15,000	-	15,000
Zambia Desks for Schools	1,700	-	1,700
National Lottery Community Fund	25,082	-	25,082
Entrepreneurial skills Malawi	4,000	-	4,000
Covid Prevention Malawi	24,290	-	24,290
	233,957	(9,366)	224,591
TOTAL FUNDS	385,159	(276,221)	108,938

Beit Trust
Generously provide specific funding for transport and related costs to ship IT equipment from Cheltenham to the various African country programmes.

Malawi Programme
The objective of the project is to provide facilities to low income schools in Malawi.

IT Teacher Training
Provision of ICT training courses for teachers and school leaders in Zambia, delivered by ITSA's in-country partners, to improve digital education in schools.

Surplus Funds
This fund represents monies not spent out of restricted grants and donations where the donor has allowed the charity to retain surplus funds for other projects.

Tithandizane Youth
We received insufficient funds to implement the project in 2020, during the Covid pandemic. Subsequently, we reallocated the funds to a project developed to support students gaining practical skills during and after the pandemic, the Entrepreneurial Skills Programme in Malawi.

Van
To provide a second-hand van for use by the charity. This campaign was temporarily suspended due to Coronavirus but we are continuing to fundraise for a new vehicle.

Tech Connect
Our local outreach project in Gloucestershire where we provide good quality refurbished IT equipment and technical support to local organisations, community centres, job clubs, schools, refugee groups, coding and youth clubs all supporting marginalised and disabled groups and recruit, train and manage a cohort of Digital Champions to assist individuals with their digital skills.

continued...

20. MOVEMENT IN FUNDS - continued

Digibus Digital Mobile Lab
This is our most recent and innovative project - a 'mobile digital lab' in a converted double decker bus that tours Gloucestershire and surrounding counties to improve digital inclusion. We want to help reduce the digital divide by improving digital skills, access to online services and connecting rural and remote communities.

Zambia 'Buy One Get One' scheme
Set up to encourage more schools, especially those in the more disadvantaged, rural areas of Zambia, to invest in IT equipment. The computers give pupils, teachers and the wider community access to basic IT skills and information access.

Big Give Christmas Challenge 2020
Participation in the annual Big Give Christmas Challenge enabled ITSA to raise funds towards its IT Teacher Training Programme for teachers and school leaders in Zambia.

Zambia Desks for Schools
This was a one-off project to provide 20 two seater desks and 10 chairs at Prince Takamdo Primary School in Zambia, to support social distanced learning during Covid.

National Lottery Community Fund - Coronavirus Community Support Fund
Funding from the Government in response to the disruption caused by the coronavirus pandemic, under their priority 'the development of digital, data and technology capabilities'. This funding enabled the charity to get back on its feet following the national lockdowns and to resume its normal activities and continue its UK Community Programme and develop our new TECH Connect Community initiative.

Entrepreneurial Skills Malawi
The objective of the project is for students to gain vocational and entrepreneurial skills with the aim of improving their future livelihoods.

Covid Prevention Malawi
As the coronavirus pandemic continued to impact schools and threaten the education of students in Malawi, through our digital education network of 25 schools and educational centres we delivered face shields, cleaning products to schools and provided boreholes to those most in need in order to help prevent the spread of Covid-19 and keep the schools open.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; or

ii) the restricted fund has come to an end and there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

continued...

21. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees no such liability exists at the year end.

22. RELATED PARTY DISCLOSURES

ITSA Education Limited
Subsidiary company

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £2,507 (2021: £83,636) and £98,382 of Digibus project costs were incurred in and funded by the subsidiary company. At the year end £306,141 (2021: £297,594) was due from the subsidiary.

M R Ratcliffe Consultants Limited
Related by reason of some common directors

In the previous year the related party charged IT Schools Africa rent for using two of its leased properties; this was charged at 50% of the market value. The related party charges service costs and other expenses to IT Schools Africa; this is at 100% of the value. The rent and expenses charged in the year were £31,074 (2021: £33,255).

M R Ratcliffe Consultants Retirement Benefit Scheme
Related by reason of some common Trustees

The related party charges IT Schools Africa rent for using two of its properties; this is charged at 50% of the market value. The related party also charges service costs and other expenses to IT Schools Africa; this is at 100% of the value. The rent and expenses charged in the year were £8,137 (2021: £6,545).

M R Ratcliffe MBE
Trustee

The related party charges IT Schools Africa rent for using two of his properties; this is charged at market value. The rent charged in the year was £10,725 (2021: £nil).

The ITSA Digital Trust

England & Wales - Charity number 1146157

Accounts

REGISTERED COMPANY NUMBER: 07611398 (England and Wales)
REGISTERED CHARITY NUMBER: 1146157

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

FOR

IT SCHOOLS AFRICA

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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FOR THE YEAR ENDED 31 MAY 2021

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REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2021

TRUSTEES	M R Ratcliffe MBE P M Hazel Mrs J S Hill A Piggott Dr R J Carter
COMPANY SECRETARY	P M Hazel
REGISTERED OFFICE	Wolseley House Oriel Road Cheltenham Gloucestershire GL50 1TH
REGISTERED COMPANY NUMBER	07611398 (England and Wales)
REGISTERED CHARITY NUMBER	1146157
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
SOLICITORS	Willans 28 Imperial Square Cheltenham Gloucestershire GL50 1RH
BANKERS	Lloyds Bank plc 130 High Street Cheltenham Gloucestershire GL50 1EW

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Significant activities

The charity runs its programme under its maxim of creating positive lives through education by providing digital hardware and support to African countries and its IT Outreach initiative in Gloucestershire. The charity continues with its focus to improve digital literacy and provide measurable outcomes in alignment with the United Nations' Sustainable Goals.

In the year ITSA was able to maintain supply to all of its programmes in Africa providing a lifeline not just for school children but to their communities as well. During the last year 3,535 computers have been sent to schools and NGOs.

In the UK, collaborations with local government and businesses provided support for school children unable to work from home when schools were closed. In the year 3,040 users were given digital access (hardware/skills), less than the previous year (5,164) which was due to the closure of community centres and ITSA's more targeted approach to support individuals (rather than community hubs) struggling during the national lockdowns.

Public Benefit

In planning the charity's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

Grantmaking

IT Schools Africa receives and refurbishes computers, which it subsequently ships to developing countries in Africa. Although the charity receives a contribution towards the cost of most of the computers that are shipped, a small number are given away every year without any contribution in return.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

OVERVIEW

IT Schools Africa has performed well in the year, despite the coronavirus pandemic which affected both its Africa and UK programmes. The charity faced challenges due to the global impact and the national restrictions which altered the charity's fundraising plans and capacity to supply and deliver its services. However, overall, ITSA was able to build on its reputation as a high quality provider of digital hardware and services supporting communities both in East Africa and the UK as it continues its much needed work.

The ITSA team adapted well to the new working regime, most of whom worked from home once restrictions were imposed, with a small minority placed on Furlough Leave. This enabled the charity to maintain its supply programme and develop new initiatives to deliver support where it was needed most. In the first part of the year equipment donations decreased, particularly laptops and monitors, due to lockdown restrictions.

Pleasingly the charity saw growth in funding for its restricted projects as well as from its other trading activities. The expenditure for restricted projects, including the Digibus, its new digital inclusion project, is expected to occur in the next financial year; a much anticipated project which will improve digital access and IT skills that is scheduled to be launched in autumn 2021.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Africa and Overseas Operations

ITSA shipped 3,520 computers and laptops to Kenya, Malawi, Zambia and Zimbabwe. This represents a 6% decrease (3,732) from the previous year and a decline over the last two years, due to a fall in donations of flat screen monitors, the suspension of the prison programme and delayed shipments as a result of the pandemic.

The lack of available restricted funding for capital projects in Africa and the closure of schools, meant that the charity was unable to carry out any IT lab installations within its African programmes. Instead it focused on implementing initiatives on training teachers how to use digital technology in their classes and provide practical digital skills for school children which would improve their livelihoods. The training and skills programmes were implemented in the latter half of the year, once the African schools reopened.

Kenya

A consignment of 500 computers and laptops was sent to ITSA's partner in Naivasha, the Naivasha Technical Training Institute. The computers distributed are for the benefit of schools, individuals and some local businesses. During the year there was the great need for digital access enabling people to work from home and continue to earn a living.

Malawi

ITSA shipped 2,000 computers and laptops to Malawi in the year, an increase of 90% on the previous year (1,050). A concern over shipping delays led to the decision to send two larger consignments to improve supply.

Through the Starter Pack Programme ITSA was able to assist one school with 10 computers; the Programme supports schools which have no IT facilities.

In response to the pandemic, which forced the closure of schools in March 2021, the UK and African teams designed new initiatives for students to gain non-curricular digital skills. The programmes were developed in consultation with its partners, NGOs and local government. The skills programme was based on the need to provide practical, entrepreneurial skills to students to enable them to improve their employability and livelihoods. The courses have proven to be popular and take up among students high; the first course resulted in 97% of the students passing, with an average mark of 77%.

To help many schools avoid closure by preventing the spread of Covid, ITSA delivered a sanitation programme which provided face shields, cleaning products, and sank boreholes to improve basic sanitation. The programme supported 25 schools and educational centres throughout the country in all three provinces, with 16,721 beneficiaries.

Zambia

During the year 500 units were successfully shipped to Zambia, despite the long shipping delays and issues arising with importation. The rising in-country costs linked to the importation of second hand equipment continues to pose a challenge which the Trustees recognise and are in the process of reviewing in line with the charity's five-year strategic plan.

The successful Buy One Get One Free Programme continues to benefit schools by improving their digital facilities; ITSA delivered 173 computers to 93 schools via our country NGO.

The Teacher Training Programme was rolled out during February once schools were allowed to reopen and, during the year, delivered training to 65 teachers principally in rural settings. The course is designed to improve the skills and confidence of teachers to embed digital literacy in the school culture therefore making it integral to students' learning. Feedback from teachers has been positive, with 100% believing the course had contributed towards their learning. An improvement in the average level of skill was also clear, increasing from 'satisfactory' pre-training to 'very good' post-training. The programme goal is to train 180 teachers by the end of 2021, although this timeframe may be somewhat impacted because of Covid.

Maintaining and developing partnerships with NGOs and local government agencies continued to be prioritised to improve the quality and reach of the Zambian programmes.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Zimbabwe

ITSA shipped 500 computers and laptops to Zimbabwe during the year, providing no change on the previous year. Distribution of equipment improved by 60% with 418 units supplied to schools and their communities.

Plans to install a third school IT lab and to implement an ICT club programme for students, were reassessed during the pandemic, and it was decided that the skills gap for teachers delivering IT education should be prioritised. Consequently, a teacher training programme to help improve skills and motivational levels for Zimbabwean teachers has been developed. The programme was scheduled to commence during July 2021 with the objective of training 200 teachers by the end of December 2021.

To help guide IT Education Zimbabwe, ITSA's implementing partner in Zimbabwe, so it may respond more effectively to the needs of those it supports, three new trustees joined the trust. The new members will be able to positively share their combined skills and experience in education, school management and ICT.

ITSA is pleased to have the continued support of the Solon Foundation, which provides IT equipment for schools in three countries - Malawi, Zambia and Zimbabwe.

UK Operations

Computer Donations

ITSA received 6,626 computers and laptops during the financial year, which was an increase of 211 over the previous year. This was an excellent achievement because the staff of many companies were working from home and office based. Although understandably donations of flat screen monitors were down 12% on the previous year (3,416 to 3,007). Equipment from schools, which used to be the mainstay of donations to the charity, also declined for three principal reasons - schools gave equipment to children for home schooling purposes; IT equipment was being held for longer periods owing to a lack of educational funding; and some equipment offered was either broken or too old to successfully refurbish and upload with Windows 10 software.

Tribute must be paid to the very small team of workshop and warehouse staff of just 3 full time and 2 part time employees who managed to fulfil all the planned overseas shipments in addition to fulfilling equipment orders for the UK outreach programme. Operating without our regular prison programme and having minimal support from the charity's popular volunteer programmes.

Gloucestershire's IT Outreach Programme

Whilst the charity is well known for its work in East Africa, support has also focused increasingly on improving digital inclusion in Gloucestershire, resulting in the establishment of the IT Gloucestershire Outreach programme during 2017. The programme particularly supports disadvantaged and digitally excluded groups including those who are out of work, have disabilities, low income families, youth clubs and community centres. Covid has really shone the spotlight on this gaping chasm and ITSA has been able to assist and support many individuals and community organisations by donating equipment, providing improved access to digital skills and services. With regards to organisations a further 57 groups were supported during the year, including organisations such as The Churn, Gloucester City Homes, P3, Barnardo's, Teens in Crisis, Gloucestershire Deaf Association, Gloucestershire Young Carers and Vision 21.

ITSA has been heavily involved with Cheltenham Borough Council working on their 'Laptops for Learning, No Child Left Behind' campaign to supply laptops to local primary and secondary schools to ensure pupils have access to IT equipment for home study.

The charity also further augmented the TECH Connect Community programme in recruiting an additional 20 Digital Community Champions in Gloucestershire, taking the total to 34 Champions. Our Champions offer peer-to-peer IT support, providing much needed digital support and access to digitally excluded individuals in the county.

Prison Programme

The prison programme at HMP Whitemoor continued to be on hold for the whole of the financial year due to Covid, all non-essential activities throughout the UK Prison service having been suspended. It is hoped that the programme will reopen this autumn.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Volunteer Programme

The volunteer programme has, through necessity, been much reduced this year due to Covid-19 with very few volunteers actually working in the warehouse and IT workshop. Nevertheless, ITSA was able to welcome 21 volunteers who amazingly volunteered 3,038 hours (the previous year 104 volunteers gave up their time in volunteering 7,462 hours). The majority of the volunteers this year were University students working on research and marketing activities on behalf of the charity.

Fundraising activities

ITSA has continued to receive donations of IT equipment from many individuals, schools, organisations and businesses and is grateful indeed to all who have contributed in this respect. The charity is thankful for also receiving funding from the Government's Coronavirus Community Support Fund, distributed by The National Lottery Community Fund, which enabled it to continue its work during a most unprecedented pandemic.

FINANCIAL REVIEW

Financial review

Due to the impact of the worldwide Covid 19 pandemic, actions were taken immediately to ensure the continuing financial stability of the charity. This included securing in June 2020 a £50,000 Government backed 5 year Bounce Back Loan. In addition, the small dedicated team were successful during the year in obtaining Covid 19 related grants which helped cover overheads that were not otherwise matched by income from normal charitable activities. The net effect of these actions has resulted in the Charity reporting a strong financial performance for the year to 31 May 2021.

The current financial year will continue to have challenges due to Covid 19, especially in Africa where vaccination rates are lower than in the UK. However, the strong balance sheet reported at 31 May 2021, with unrestricted funds of £194,059, leaves ITSA well placed to combat any problems that may lie ahead.

Reserves policy

The Trustees continually monitor closely the level of funding required by the charity and take appropriate actions when necessary to generate this funding. The Trustees believe that unrestricted reserves should be at least equivalent to six months of expenditure on charitable activities. At 31 May 2021, unrestricted reserves amounted to £194.059 (2020: £162,628) and charitable expenditure for the year was £250,697 (2020: £272,150). At 31 May 2021, unrestricted reserves amounted to 9.3 months (2020: 7.2 months) of charitable expenditure and therefore exceed the Reserves Policy. The surplus will be used to defray any shortfall in income in the current financial year.

Investment policy and objectives

Due to the relatively low level of funds available for investment the trustees consider that bank deposits provide a satisfactory return to the Charity.

FUTURE DEVELOPMENTS

It is expected that some of the disruption caused by the outbreak of Covid 19 will continue to affect the charity's operations in Africa and the UK in the next financial year. In response to the pandemic new initiatives have been developed and will be delivered over the course of the next year to improve access to vital digital information and services in the UK and increase digital participation throughout the charity's programmes in Africa.

The charity's Digibus project is an ambitious and innovative project developed as part of ITSA's strategy to provide greater access to more disadvantaged people initially in the UK and then hopefully in Africa. Digibus will provide a 'mobile digi-lab experience' to communities where internet access is low and deprivation is high; it will be trialled in the UK as a converted double decker bus equipped with digital equipment providing digital skills training at multiple sites in Gloucestershire for 15 months.

The second phase of the project is to be delivered in Africa at one of the charity's key country programmes, with the aim of providing access to reliable power and internet for rural and remote communities. Implementation is expected to be in 2023.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is incorporated as a company limited by guarantee and therefore it has no share capital. It is governed by its Memorandum and Articles of Association dated 21 April 2011. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in surviving and continuing trustees.

Organisational structure

The charity is controlled by a Board of trustees which meets on a regular basis. Names of the trustees and advisers to the charity are shown on page 1 of these financial statements.

Related parties

The charity has a trading subsidiary, ITSA Education Limited, which was formed in 2008 to provide funds in support of the activities carried on by this charity. Details of other related party transactions are shown in note 22 to the financial statements.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of IT Schools Africa for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 October 2021 and signed on its behalf by:



M R Ratcliffe MBE - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IT SCHOOLS AFRICA

Independent examiner's report to the trustees of IT Schools Africa ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also 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 Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; 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.

Roger F Downes
FCA
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

29 October 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2021

	Notes	Unrestricted fund £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	60,913	233,957	294,870	216,683
Charitable activities	5				
Charitable		2,303	-	2,303	6,043
Other trading activities	3	83,636	-	83,636	61,472
Investment income	4	4,350	-	4,350	1,450
Total		151,202	233,957	385,159	285,648
EXPENDITURE ON					
Raising funds	6	16,158	-	16,158	11,550
Charitable activities	7				
Charitable		250,697	9,366	260,063	273,902
Total		266,855	9,366	276,221	285,452
NET INCOME/(EXPENDITURE)		(115,653)	224,591	108,938	196
Transfers between funds	20	147,084	(147,084)	-	-
Net movement in funds		31,431	77,507	108,938	196
RECONCILIATION OF FUNDS					
Total funds brought forward		162,628	47,116	209,744	209,548
TOTAL FUNDS CARRIED FORWARD		194,059	124,623	318,682	209,744

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MAY 2021

	Notes	Unrestricted fund £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
FIXED ASSETS					
Tangible assets	14	-	-	-	714
Investments	15	1	-	1	1
		1	-	1	715
CURRENT ASSETS					
Debtors	16	227,271	76,619	303,890	229,479
Cash at bank and in hand		36,751	48,004	84,755	46,264
		264,022	124,623	388,645	275,743
CREDITORS					
Amounts falling due within one year	17	(29,964)	-	(29,964)	(16,714)
NET CURRENT ASSETS		234,058	124,623	358,681	259,029
TOTAL ASSETS LESS CURRENT LIABILITIES		234,059	124,623	358,682	259,744
CREDITORS					
Amounts falling due after more than one year	18	(40,000)	-	(40,000)	(50,000)
NET ASSETS		194,059	124,623	318,682	209,744
FUNDS	20				
Unrestricted funds				194,059	162,628
Restricted funds				124,623	47,116
TOTAL FUNDS				318,682	209,744

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

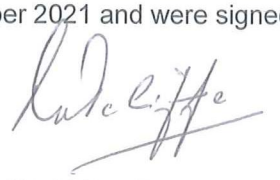
The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MAY 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2021 and were signed on its behalf by:



M R Ratcliffe MBE - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The COVID 19 pandemic has significantly affected the charity and is partially reflected in the results to 31 May 2020 when donation income was lower than expected. However, the material impact has been in the current financial year.

In order to mitigate the financial effects of the pandemic a Covid Action Plan was prepared and regularly reviewed and updated by senior management and the Trustees. The Plan focused on mitigating reduced donations by seeking new emergency fundraising sources, improving cash generation, implementing cost reduction and minimising staff levels. By constant management of the situation it has been possible to secure new funding streams from the National Lottery, Gloucestershire Coronavirus Emergency Response and other charitable sources. In addition a £50,000 Bounce Back Loan was secured from Lloyds, costs savings generated by reducing office space requirements and the furloughing of a limited number of staff when appropriate.

The actions taken as noted above give the Trustees confidence that, despite the ongoing uncertainties created by the pandemic and its associated lockdowns, the financial performance for the next year is secure and that the charity can continue to operate on a going concern basis. The financial statements have been prepared on that basis.

Preparation of consolidated financial statements
The financial statements contain information about IT Schools Africa as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities. It is not, however, exempt from VAT and irrecoverable VAT is included in the cost of those items to which it relates.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.5.21	31.5.20
	£	£
Donations	294,870	216,683

Major donors

	£
BEIT Trust	35,000
National Lottery Community Fund	25,082
Fondation Eagle	24,290
Gloucestershire County Council Digital Innovation Fund	20,000
Gloucestershire County Council Public Health Coronavirus Prevention	20,000
Barnwood Trust	15,000
Aviva Community Fund	10,985
Gloucestershire Community Foundation Coronavirus & Resilience programme	10,000
Gloucestershire Community Foundation Cellnex Digital Fund	10,000
Big Give Christmas Challenge	7,321
Educational & General Charitable Trust	7,000
Gloucestershire Community Foundation	5,000
Haramead Trust	5,000
Henry Smith's Charity	5,000
Julia & Hans Rausing Trust	5,000
MJB Charitable Trust	5,000
National Benevolent Charity	5,000
Notgrove Trust	5,000
Renishaw plc	5,000
Donations less than £5,000	70,192

continued...

3. OTHER TRADING ACTIVITIES

	31.5.21	31.5.20
	£	£
Dividend from trading subsidiary	83,636	61,472

4. INVESTMENT INCOME

	31.5.21	31.5.20
	£	£
Rents received	4,350	1,450

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.5.21	31.5.20
		£	£
Government grants	Charitable	2,303	6,043

6. RAISING FUNDS

Raising donations and legacies

	31.5.21	31.5.20
	£	£
Fundraising costs	16,158	11,550

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable	258,343	1,720	260,063

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.21	31.5.20
	£	£
Staff costs	170,692	175,918
Rates and water	5,807	5,934
Insurance	5,135	5,271
Light and heat	9,637	11,326
Telephone	1,931	1,250
Postage and stationery	364	443
Advertising	-	2,460
Sundries	1,767	1,893
Carriage	12,009	10,388
Repairs and renewals	53	552
Computer costs	8,195	9,690
Rent	19,199	27,865
Maintenance	3,748	7,899
Travelling and subsistence	56	75
Digibus project costs	9,366	-
Professional fees	743	-
Bank charges	300	668
Service charges	8,627	8,663
Depreciation	714	1,855
	258,343	272,150

continued...

9. SUPPORT COSTS

	Governance costs
	£
Charitable	1,720

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.21	31.5.20
	£	£
Depreciation - owned assets	714	1,855

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

12. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.21	31.5.20
Charitable activities	8	8

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	75,125	141,558	216,683
Charitable activities			
Charitable	6,043	-	6,043
Other trading activities	61,472	-	61,472
Investment income	1,450	-	1,450
Total	144,090	141,558	285,648
EXPENDITURE ON			
Raising funds	11,550	-	11,550
Charitable activities			
Charitable	273,902	-	273,902
Total	285,452	-	285,452

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(141,362)	141,558	196
Transfers between funds	150,964	(150,964)	-
Net movement in funds	9,602	(9,406)	196
RECONCILIATION OF FUNDS			
Total funds brought forward	153,026	56,522	209,548
TOTAL FUNDS CARRIED FORWARD	162,628	47,116	209,744

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2020 and 31 May 2021	9,278
DEPRECIATION	
At 1 June 2020	8,564
Charge for year	714
At 31 May 2021	9,278
NET BOOK VALUE	
At 31 May 2021	-
At 31 May 2020	714

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 June 2020 and 31 May 2021	1
NET BOOK VALUE	
At 31 May 2021	1
At 31 May 2020	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

continued...

15. FIXED ASSET INVESTMENTS - continued

ITSA Education Limited
Registered office: Wolseley House, Oriel Road, Cheltenham, Gloucestershire, GL50 1TH
Nature of business: IT Training & Education

Class of share:	% holding
Ordinary	100

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £132,651 (2020: £61,472).

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Due from subsidiary	297,594	226,779
Prepayments and accrued income	6,296	2,700
	303,890	229,479

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Bank loans and overdrafts (see note 19)	10,000	-
Trade creditors	8,360	4,472
Social security and other taxes	1,582	2,579
Other creditors	2,425	829
Accruals and deferred income	7,597	8,834
	29,964	16,714

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.21	31.5.20
	£	£
Bank loans (see note 19)	40,000	50,000

19. LOANS

An analysis of the maturity of loans is given below:

	31.5.21	31.5.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,000	-
Amounts falling between one and two years:		
Bank loans - 1-2 years	20,000	-
Amounts falling due between two and five years:		
Bank loans - 2-5 years	20,000	-
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	50,000

continued...

20. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	Transfers between funds £	At 31.5.21 £
Unrestricted funds				
General fund	162,628	(115,653)	147,084	194,059
Restricted funds				
Beit Trust	26,445	35,000	(35,621)	25,824
Malawi Programme	700	-	(700)	-
IT Teacher Training	2,000	6,750	8,430	17,180
Surplus Funds	8,721	5,000	(13,721)	-
Tithandizane Youth	5,250	-	(5,250)	-
Van	4,000	1,000	-	5,000
Tech Connect	-	18,000	(18,000)	-
Digibus Digital Mobile Lab	-	76,619	-	76,619
Zambia 'Buy One Get One' scheme	-	12,150	(12,150)	-
Big Give Christmas Challenge	-	15,000	(15,000)	-
Zambia Desks for Schools	-	1,700	(1,700)	-
National Lottery Community Fund	-	25,082	(25,082)	-
Entrepreneurial skills Malawi	-	4,000	(4,000)	-
Covid Prevention Malawi	-	24,290	(24,290)	-
	47,116	224,591	(147,084)	124,623
TOTAL FUNDS	209,744	108,938	-	318,682

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,202	(266,855)	(115,653)
Restricted funds			
Beit Trust	35,000	-	35,000
IT Teacher Training	6,750	-	6,750
Surplus Funds	5,000	-	5,000
Van	1,000	-	1,000
Tech Connect	18,000	-	18,000
Digibus Digital Mobile Lab	85,985	(9,366)	76,619
Zambia 'Buy One Get One' scheme	12,150	-	12,150
Big Give Christmas Challenge	15,000	-	15,000
Zambia Desks for Schools	1,700	-	1,700
National Lottery Community Fund	25,082	-	25,082
Entrepreneurial skills Malawi	4,000	-	4,000
Covid Prevention Malawi	24,290	-	24,290
	233,957	(9,366)	224,591
TOTAL FUNDS	385,159	(276,221)	108,938

continued...

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	Transfers between funds £	At 31.5.20 £
Unrestricted funds				
General fund	153,026	(141,362)	150,964	162,628
Restricted funds				
Beit Trust	26,624	35,000	(35,179)	26,445
Fondation Eagle	-	42,806	(42,806)	-
Malawi Programme	3,879	19,200	(22,379)	700
Harare Sports Club	4,859	-	(4,859)	-
Nchanga IT Lab	800	4,175	(4,975)	-
IT Teacher Training	1,000	1,000	-	2,000
Baraka Learning Centre	8,507	-	(8,507)	-
Matipula IT Lab	7,417	3,500	(10,917)	-
Malindi School (Big Give)	-	12,637	(12,637)	-
Surplus Funds	3,436	3,100	2,185	8,721
Tithandizane Youth	-	5,250	-	5,250
Van	-	4,000	-	4,000
Mitsidi School IT Lab	-	8,590	(8,590)	-
Mzinyathani IT Lab	-	2,300	(2,300)	-
	56,522	141,558	(150,964)	47,116
TOTAL FUNDS	209,548	196	-	209,744

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	144,090	(285,452)	(141,362)
Restricted funds			
Beit Trust	35,000	-	35,000
Fondation Eagle	42,806	-	42,806
Malawi Programme	19,200	-	19,200
Nchanga IT Lab	4,175	-	4,175
IT Teacher Training	1,000	-	1,000
Matipula IT Lab	3,500	-	3,500
Malindi School (Big Give)	12,637	-	12,637
Surplus Funds	3,100	-	3,100
Tithandizane Youth	5,250	-	5,250
Van	4,000	-	4,000
Mitsidi School IT Lab	8,590	-	8,590
Mzinyathani IT Lab	2,300	-	2,300
	141,558	-	141,558
TOTAL FUNDS	285,648	(285,452)	196

continued...

20. MOVEMENT IN FUNDS - continued

Beit Trust
Generously provide specific funding for transport and related costs to ship IT equipment from Cheltenham to the various African country programmes.

Ripple Project - Fondation Eagle (2019-20 project)
A Swiss charitable foundation funded projects primarily in Africa and Asia in the fields of education, health, vocational training, water and food.

Malawi Programme (2019-20 project)
The objective of the project was to provide ICT facilities to low income schools in Malawi.

Harare Sports Club (2019-20 project)
Installation of a 12-seat laptop and 6-seat pc IT lab for the girls changing room and training facility at Harare Sports Club, Harare, Zimbabwe.

Nchanga IT Lab (2019-20 project)
A well-established community-based youth education centre based in Chingola, Zambia, was provided with 20 computers and 1 laptop and associated equipment and software.

IT Teacher Training
Provision of ICT training courses for teachers and school leaders in Zambia, delivered by ITSA's in-country partners, to improve digital education in schools.

Baraka Learning Centre (2019-20 project)
Capital and related costs to install a fully-equipped 30 seat IT lab for this grassroots community centre in rural Zambia.

Matipula IT Lab (2019-20 project)
Installation of a 30-seat IT lab at this primary school in Chongwe District, Zambia.

Malindi School (2019-20 project)
Provision of a fully refurbished IT lab at this secondary school in Zomba District, Malawi with 45 computers, 1 laptop and associated equipment.

Surplus Funds
This fund represents monies not spent out of restricted grants and donations where the donor has allowed the charity to retain surplus funds for other projects.

Tithandizane Youth
A youth-led organisation in Malawi. We did receive some funds for this project but not enough to complete it before the Coronavirus pandemic struck. As it looked unlikely that we would receive sufficient funds to complete the project the grants were reallocated to a Covid-focused project - Entrepreneurial Skills Project in Malawi.

Van
To provide a second-hand van for use by the charity. This campaign was temporarily suspended due to Coronavirus but we are continuing to fundraise for a new vehicle.

Mitsidi IT Lab (2019-20 project)
We installed a fully equipped IT lab, with 31 computers for a secondary school in Malawi. The grant was used to equip an existing classroom at the school with appropriate electrical infrastructure, ceiling, floor tiles, furniture and 30 networked desktop computers and laptop for the teacher. Teacher training was provided for the IT teachers. By providing IT facilities for the school it will enable the 210 students to gain a digital education for the first time, as previously they had no computers.

continued...

20. MOVEMENT IN FUNDS - continued

Mzinyathani IT Lab (2019-20 project)
We received some funds for this project but not enough to complete it before the Coronavirus pandemic struck. As it looked unlikely we would receive sufficient funds to complete the project the grants were reallocated to Mitsidi Mission Secondary School and a Teacher Training project in Zambia.

Tech Connect
Our local outreach project in Gloucestershire where we provide good quality refurbished IT equipment and technical support to local organisations, community centres, job clubs, schools, refugee groups, coding and youth clubs all supporting marginalised and disabled groups and recruit, train and manage a cohort of Digital Champions to assist individuals with their digital skills.

Digibus Digital Mobile Lab
This is our most recent and innovative project - a 'mobile digital lab' in a double decker bus that will tour Gloucestershire to support and connect digitally excluded communities in the county that have been made more vulnerable since the Covid-19 pandemic began. We want to help reduce the digital divide by improving digital skills, access to online services and connecting rural and remote communities. Digibus will act as a pilot for a similar mobile digital lab experience to be delivered to rural and remote communities in Zambia in the next 2-3 years.

Zambia 'Buy One Get One' scheme
Set up to encourage more schools, especially those in the more disadvantaged, rural areas of Zambia, to invest in IT equipment. The computers give pupils, teachers and the wider community access to basic IT skills and information access.

Big Give Christmas Challenge 2020
Participation in the annual Big Give Christmas Challenge enabled ITSA to raise funds towards its IT Teacher Training Programme for teachers and school leaders in Zambia.

Zambia Desks for Schools
This was a one-off project to provide 20 two seater desks and 10 chairs at Prince Takamdo Primary School in Zambia, to support social distanced learning during Covid.

National Lottery Community Fund - Coronavirus Community Support Fund
Funding from the Government in response to the disruption caused by the coronavirus pandemic, under their priority 'the development of digital, data and technology capabilities'. This funding enabled the charity to get back on its feet following the national lockdowns and to resume its normal activities and continue its UK Community Programme and develop our new TECH Connect Community initiative.

Entrepreneurial Skills Malawi
In response to the ongoing disruption the coronavirus pandemic has caused we developed this initiative for students who were unable to get online. The objective of the project is for students to gain vocational experience and entrepreneurial skills with the aim of improving their future livelihoods.

Covid Prevention Malawi
As the coronavirus pandemic continued to impact schools and threaten the education of students in Malawi, through our digital education network of 25 schools and educational centres we delivered face shields, cleaning products to schools and provided boreholes to those most in need in order to help prevent the spread of Covid-19 and keep the schools open.

continued...

20. MOVEMENT IN FUNDS - continued

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; or

ii) the restricted fund has come to an end and there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

21. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees no such liability exists at the year end.

22. RELATED PARTY DISCLOSURES

ITSA Education Limited
Subsidiary company

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £132,651 (2020: £61,472). At the year end £346,609 (2020: £226,779) was due from the subsidiary.

M R Ratcliffe Consultants Limited
Related by reason of some common directors

The related party charges IT Schools Africa rent for using two of its properties; this is charged at 50% of the market value. The related party also charges service costs and other expenses to IT Schools Africa; this is at 100% of the value. The rent and expenses charged in the year were £33,255 (2020: £34,935).

M R Ratcliffe Consultants Retirement Benefit Scheme
Related by reason of some common Trustees

The related party charges IT Schools Africa rent for using two of its properties; this is charged at 50% of the market value. The related party also charges service costs and other expenses to IT Schools Africa; this is at 100% of the value. The rent and expenses charged in the year were £11,217 (2020: £11,217).